



April 14, 2006

Mr. Irving Ayash
President
Ideal Management, Inc.
14 Albert Leonard Road
New Rochelle, NY 10804

Dear Irving:

RE: FUNDING

Just a short note to thank you for your prompt and successful response to RONCO's request to provide us with a multitude of financial options – and in very short order.

Those options would have allowed us immediate working capital, purchase order financing and other financial resources. All of the plans that you presented were well thought out, extremely professional and with our best interest in mind, even with the demands of immediacy that we placed on you.

All of us enjoyed working with you and your team and look forward to the opportunity to work together in the future.

Once again, my thanks.

Sincerely,

A handwritten signature in black ink, appearing to be "Richard Allen", written over a horizontal line.

Richard Allen
President