



Direct Brokerage Inc.

Member
New York Stock Exchange
American Stock Exchange

January 30, 2004

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

Dear Irving:

I would like to take this opportunity and thank you for your very successful effort in raising the funds we needed. You were a breath of fresh air, and a calming, reassuring effect on all of us.

It was a pleasure to work with you and Karen and look forward to a mutually beneficial relationship in the future.

Best regards,

Anne Henits
President, CEO

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