

ENTERPRISE STAFFING SERVICES, INC.

P.O. BOX 450148

SUNRISE, FLORIDA 33345

Telephone (954) 749-4513 or Fax (954) 742-2237

TO: Whom This May Concern:

FROM: Glyn Maynard, President

DATE: October 5, 2000

RE: Recommendation for Ideal Management Corp.

I am writing a letter of recommendation for Ideal Management Corp based on the professional association that I have encountered with Irving M. Ayash, President of Ideal Management Corp over the past several years.

I have found Mr. Ayash to be honest and straightforward in his approach to his work, business, and family. He has demonstrated a high degree of loyalty and trustworthiness to his work and associates. He has carried out his obligations with vigor and resolve.

Mr. Ayash will certainly be an asset to any organization or group, which he associates and works. I would highly recommend his services without reservations.

If I can be of further assistance, please call me at (954) 749-4513.

Sincerely yours,



Glyn Maynard, President
Enterprise Staffing Services Inc.