



September 5, 2000

To Whom It May Concern:

For the past thirty years (30) as CEO of a public company, I have been approached regularly by individuals or organizations offering their service. None have been more impressive than Ideal Management Corp.

Mr. Irving Ayash, the President, not only found an immediate source of financing for my company but acted as an intermediary to insure that the transaction was completed on a timely basis. It was a pleasure dealing with the firm and I would not hesitate using their services again. Should you have any questions, please do not hesitate to contact me.

Yours truly,



Paul A. Brown, M.D.
Chairman of the Board

PAB/lem

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