

MANETTA ENTERPRISES, INC.

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Jan A. Marcus
General Counsel

October 25, 2019

Mr. Irving Ayash
Ideal Corporate Funding, Inc.
14 Albert Leonard Road
New Rochelle, New York 10804

Dear Irving:

I am writing to thank you on behalf of Manetta Enterprises, Inc. ("MEI") for the herculean efforts and superb results you have achieved for MEI over the past year. Owing solely to your skill in identifying and crafting solutions for seemingly insoluble business and financial issues, MEI has been able to move forward with a healthy and sustainable future. Your business acumen has been nothing short of an invaluable asset for our company under challenging and at times overwhelming circumstances.

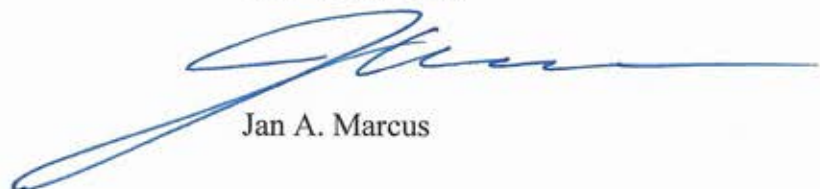
In addition, your ability to open financial markets for our company which appeared to be closed, was a significant accomplishment. I have been a practicing lawyer for over 40 years and, quite frankly, am not easily impressed. However, I have never witnessed the combination of financial and business skills you have demonstrated during our association.

You also have demonstrated that rare combination in providing financial assistance to a business: tough love – at times very tough – always tempered with genuine concern for the business and its owners.

I would not hesitate or pause to vigorously recommend your services to any type of business entities.

Again, thank you for your efforts and all you have achieved on our behalf.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'Jan A. Marcus', with a long, sweeping underline.

Jan A. Marcus