

NexStep, LLC

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Westlake Village, CA 91361
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March 27, 2007

Mr. Irving Ayash
President
Ideal Corporate Funding
New Rochelle, NY 10804

Dear Irving:

RE: FUNDING – NEXSTEP

There's nothing in business more important than knowing that the people you work with can be depended upon to be there and also to deliver. Once again, Irving you've been there for my team and me when we needed financing for our new company, NexStep, LLC.

The resources you were able to provide for us have enabled NexStep to move quickly and efficiently into the infomercial and retail marketplace with a real jump on the competition. Your role in making available purchase order financing, with inventory and receivable financing plus a bridge loan was expected, but by your securing equity participation you went that extra step which is much appreciated.

Also, by understanding the nature of NexStep's business concept and helping with the financing of the infomercials was also a giant step in making the entire project work. Once again, my personal thanks and look forward to a long and prosperous relationship with you and Ideal.



Karen Allen
President