

O'BRIEN

ENERGY SERVICES CO.

920 CHURCH ST. ♦ P.O. BOX 2345 ♦ WILMINGTON, DE 19899
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September 5, 2000

Irving Ayash
Ideal Management Corp.
4 Albert Leonard Road
New Rochelle, NY 10804

RE: Letter of Recommendation

Dear Irving:

This is to convey, in the strongest possible terms, my appreciation for your efforts, suggestions and results in procuring financing for O'Brien Energy Services Co. In my opinion, our success was causing us to struggle for survival. We were "growing broke". Your seemingly unlimited contacts gave us a smorgasbord of options. I believe it was your assistance in positioning O'Brien and your leadership in negotiations with these funding sources that gave us the opportunity to pull ourselves out of almost certain disaster. If I can ever help you in any way, please contact me.

Kindest regards,



Michael A. Simpson
Controller

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