



**STERLING PAYROLL FINANCIAL LLC**

40 FULTON STREET, SUITE 700, NEW YORK, NY 10038 TEL: 212-267-4903 FAX: 212-267-4946

September 8, 2000

Mr. Irving Ayash  
Ideal Management Corporation  
14 Albert Leonard Road  
New Rochelle, NY 10804

Dear Irving:

I just wanted to take a moment to thank you for all your assistance.

With your help, Sterling Payroll Financial L.L.C. has received the credit line it needed to grow the business to the level we are at now.

We look forward to a continued successful relationship.

Sincerely,

Damiano S. Coraci  
Chief Operating Officer