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August 10, 2004

**Ideal Management**  
14 Albert Leonard Road  
New Rochelle, New York 10804  
914-654-8303

**Attention: Irving Ayash**

**Re: Financing**

**To Whom It May Concern:**

VMC Enterprises, Inc is a multifaceted agricultural and construction machinery dealership. We market new and used machinery as well as parts and service all over the Western United States and have for over 17 years. VMC has a gross revenue in excess of eight million dollars annually.

Ideal Management, Irving Ayash in particular was instrumental in helping us secure another lender for our company after our longtime floor plan lender Case Credit decided to pull back from our sector in the industry. We had tried many other sources to no avail until Irving helped us secure a significantly better deal than we have ever had. We look forward to doing many other deals with Ideal Management and highly recommend their company to anyone interested in sourcing financial resources.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard Hammond". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

**Richard Hammond**  
**President**  
**VMC Enterprises, Inc.**