

AHAVA FOOD CORP.

110 BEARD ST. , BROOKLYN, N.Y. 11231

PHONE 718-243-0400

FAX 718-243-0700

August 27, 2004

FROM: Ahava Food Corp.
Mr. Moise Banayan, President

RE: Company Financing Through Ideal Management, Inc.

To Whom It May Concern:

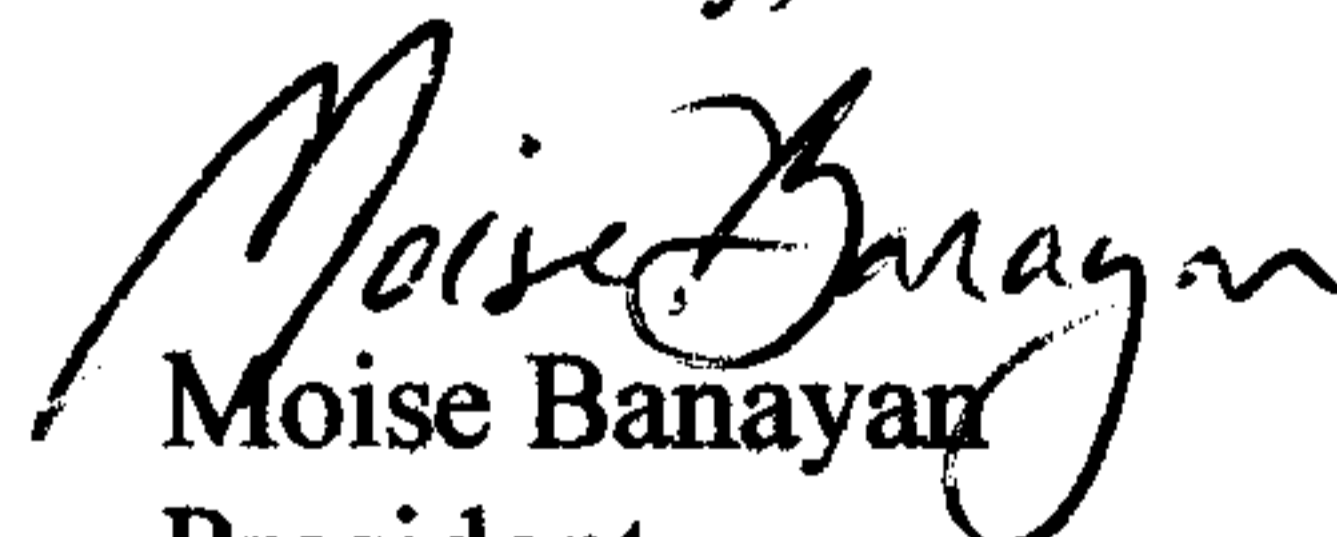
I have had the pleasure of working with Ideal Management, Inc. since January 2004. Ideal took the time to evaluate my Companies and help structure various Loan opportunities to help them prosper. Mr. Irving Ayash and his staff have been professional and helpful throughout the process and I thank them for all of their efforts.

Ideal Management did exactly what they said they would do and did it quickly and efficiently! Irving has been 100% dedicated to helping Ahava reach our financing goals.

I can say without hesitation that working with him has been a great experience and I am sure that anyone he works with in the future will have the same feelings. Irving is certainly an asset to whatever project he is associated with.

Please feel free to call me with any questions you may have!

Yours truly,


Moise Banayan
President
Ahava Food Corp.