



January 7, 2011

Re: Corporate Financing

To Whom It May Concern:

It has been our pleasure working with Ideal Management and Ideal Corporate Funding to develop a successful relationship with a quality lender that has delivered to us a very high quality lending facility to meet our current and future needs.

Ideal's associates spent considerable time helping us establish our accounting, helped us regulate our overhead costs and showed us how we can borrow additional funds when required so that we can manufacture to our customers specifications.

Ideal is constantly in touch and always proposing new innovative financing techniques to meet our changing needs. The relationship we have with Ideal certainly has been beneficial to us. It is our pleasure to highly recommend Ideal to any potential borrower needing financing assistance.

Joseph P. Masini
Chief Executive Officer

166 New Highway
Amityville, New York 11701
(P) 631-592-9406 (F) 631-592-9325