



July 23, 2001

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

RE: Letter of Recommendation

Dear Irving:

I'm taking a few minutes out of my day to say a heartfelt thank you for the job you did arranging our financing. I have to admit; there were times that I felt we were not doing enough to secure our financing. But every time I called you assured me that everything was in place and before I hung up I felt content knowing you were the person handling the negotiations with our prospective bank. I'll venture to guess that's how you make everyone feel.

We are extremely happy with the bank you lined us up with. They are smaller than the bank we were dealing with, much more personable and easy to deal with. It's enjoyable to do business with such a professional organization.

From knowing which bank to recommend to your advice on waiting to negotiate the finer details until they approved the deal and had already added it to the year's production, you're advice was right on!

If you have any prospective clients looking for a recommendation please do not hesitate to give them my number. Our business is where it's at today because of you. I'll be happy to help you any way I can.

Thank you again!

Sincerely,

A handwritten signature in cursive script that reads 'Andrew Lehrer'.

Andrew Lehrer
Vice-President