

October 5, 2004

FROM: Blue Ridge Farms, Inc.
Mr. Jeffrey Siegel, President

RE: Company Financing Through Ideal Management, Inc.

Dear Irving:

It has been my pleasure working with you and Ideal Management, Inc. since March 2003.

You and your staff have been extremely efficient and helpful in organizing our financing needs and providing acceptable solutions.

Ideal is a very professional firm that specializes in helping Companies like ours. As you know, Blue Ridge Farms has been in business for over 58 years. During that time, we have worked with other Brokers, none of whom performed as well as Ideal or as efficiently as Ideal in delivering what we needed on a timely basis.

Irving, we have often asked you to perform miracles and to meet our timing needs in order to secure very competitively priced financing. You have delivered on all of our requests.

It has become very obvious to us that the Lenders that are associated with Ideal Management, have a high level of respect for you and your firm.

We thank you so much for all of your efforts and would highly recommend Ideal Management and Irving Ayash to anyone seeking financing.

Please feel free to call me at 718-827-9000 with any questions you may have!

Yours truly,

Jeffrey Siegel
President

Blue Ridge Farms, Inc.