



*CK41 Direct
Transforming Products to Profits, Through DRTV.*

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April 9, 2008

Mr. Irving Ayash
Ideal Management, Inc.
14 Albert Leonard Rd.
New Rochelle, NY 10804

Dear Irving;

There are 5 corporate rules of management here at CK41 Direct and rule #2 is "your chain is only as strong as your weakest link". Selecting partners who meet all of our requirements will take our team to the next level and will determine the longevity of our success. We here at CK41 believe that selecting you as our financial partner, will take our company beyond our wildest imaginations.

The recent line of credit you were able to help us obtain will enable CK41 to move quickly and have a real jump on the competition, when serious media, inventory and receivable financing is needed. You have gone that extra step for us and it is greatly appreciated.

We are sure that our continued financial needs will be aggressively sought after by you and your team. And by selecting a partner like you, we know that you will ensure the longevity of our success.

We now know that we can live up to our logo/slogan of which is "Transforming products to profits; produce quality Direct Response campaigns that provide immediate results.

Very Truly Yours,

A handwritten signature in black ink, appearing to read 'Michael Ehrlich', written in a cursive style.

Michael Ehrlich
President