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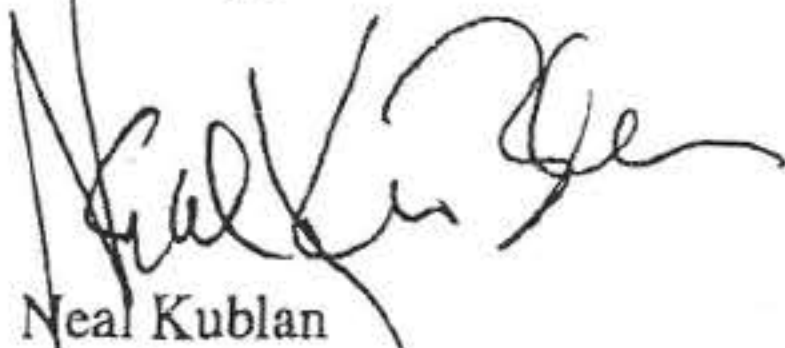
January 8, 2003

To Whom It May Concern:

Over the past three years we have had a continuing relationship with Ideal Management, Inc. It has been a pleasant and fruitful relationship. Mr. Irving Ayash has, at various times, been able to secure a wide range of funding and financing options for Digi-Frame, Inc.

We have been extremely pleased with Ideal and Mr. Ayash and plan continue to do business with them.

Sincerely,



Neal Kublan
Sr. Vice President