



May 1, 2008

FROM: GAC Construction Corp

Mr. George Campos, President

RE: Company Financing Through Ideal Management, Inc.

To Whom It May Concern:

It has been my pleasure working with Ideal Management, Inc. for my initial financing needs and I look forward to working with them again to accomplish my future financing goals. Mr. Irving Ayash and his staff have been professional and helpful throughout the process and I thank them for all of their efforts.

Ideal Management quickly and efficiently provided GAC Contracting Corp. with the proper lending relationship. Mr. Ayash used his creative financing talents to create solutions for many of our needs.

Working with Ideal Management, Inc. has been a great experience and I will be sure to recommend Mr. Ayash and his staff to anyone in need of financing.

Please feel free to call me with any questions you may have!

Yours truly,

A handwritten signature in black ink, appearing to be 'George Campos', written over a horizontal line.

George Campos, President
GAC Contracting Corp.