



March 7, 2005

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

Dear Irving:

I would like to once again thank you for all of the help that Imperia Bros has received from you and your team at Ideal.

Not only did you provide the sources for financing for the Company, but you worked tirelessly to assure that each phase of this very complicated and difficult financing took place. Bringing together the elements to complete this task is a compliment to your unique and valuable expertise.

As we look forward to our 78th year in business as Westchester's largest provider of cement block and supplies to the Tri-State building industry, we do so confident that we have the financial resources in place to achieve our continued growth and success. This is indeed in no small part to your successful funding efforts.

I must also give you credit for persistence. Many would have bowed out under the pressure of the complications that have risen over the past several months and we sincerely appreciate your "sticking" with it.

We look forward to continuing our successful relationship in the years to come.

Sincerely,

Joseph Imperia
President



NEW YORK STATE
CONCRETE MASONRY
ASSOCIATION

MEMBER



NATIONAL
CONCRETE MASONRY
ASSOCIATION

MANUFACTURERS OF
CONCRETE, LIGHTWEIGHT & SOLITE BLOCK
DISTRIBUTORS OF
SOLARIS GLASSBLOCK - FACE BRICK - STONE
LUMBER - PAINT - HARDWARE - TOOLS
FIREPLACE - MILLWORK - BUILDING MATERIALS
WE ALSO RENT
SCAFFOLDS - CONCRETE FORMS
CONTRACTING EQUIPMENT

