



September 25, 2000

TO WHOM IT MAY CONCERN:

This letter of endorsement is being written to respond to a request by you for references of Mr. Irving Ayash of Ideal Management, Inc.

If you are looking for a person who gets things done in a timely fashion then you have found the right person.

If you are looking for a person who can make a phone call and reach the chief executive and decision maker of most of the top financial and lending institutions, anywhere in the world, you have found the right man.

If you are looking for a person who is honest, fair and completely forthright, in other words no BS, you have found the right man.

If you are looking for a man who knows the meaning of loyalty you have found the right man.

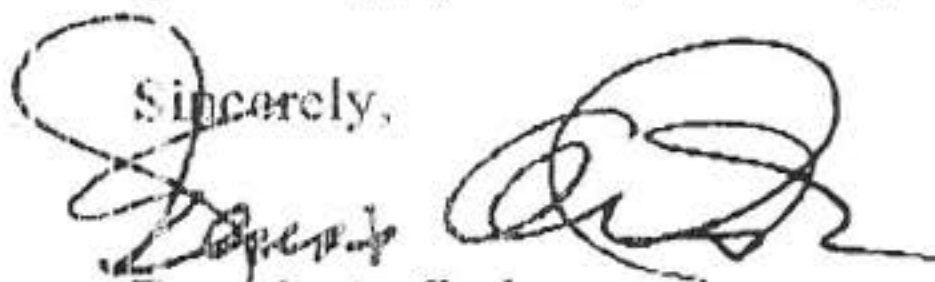
If you are looking for a fair and reasonable deal based on your needs you have found the right man.

If you are looking for an experienced person with unlimited resources at his disposal you have found the right man.

In my association with Irving he has successfully funded a variety of companies for me and in the process has become a true and valued friend. I am more than happy and proud to recommend Irving and his company, Ideal Management without reservations.

I will be more than happy to speak directly to you via my office phone (direct line) 213-639-3516 or you can reach me on my cell at 31-210-3448 in order to satisfy any further question(s) you may have regarding this letter.

Sincerely,



Dennis A. Coder

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