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Mr. Irving Ayash
President
IDEAL MANAGEMENT INC.
14 Albert Leonard Road
New Rochelle, NY 10804

December 31, 2011

Dear Irving,

Thank you for providing this opportunity to compose a letter of recommendation for the services provided by Ideal Corporate Funding.

I am an entrepreneur who has, over the last 17 years, "bootstrapped" a motorsports racing enterprise from a barn with dirt floors to one of the top 25 teams in NASCAR's top division. We had always debt financed our previous growth initiatives and had an outstanding credit history. As the economy slowed and credit markets dried up, we were forced to consider giving up equity in a company that we had invested our lives in if we were to continue to grow our business.

As we were making this difficult decision, I was fortunate enough to be introduced to Irving Ayash. Irving and his team at "Ideal" invested a tremendous amount of time to understand our unique business model and specific business needs. They provided options that were right on target for our short and long-term capital requirements. They have been extremely responsive and proactive throughout the process.

We have found Ideal Corporate Funding to be a true business partner in every sense of the word. As a small business owner, knowing that I have corporate finance experts in my corner, allows me to focus on my core business. I would gladly recommend the services of Ideal Corporate Funding to any business owner.

Sincerely,

Tad Geschickter
President & Co-Founder
JTG/Daugherty Racing, Inc.