



## KAYON CORPORATION

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April 4, 2006

To Whom It May Concern:

Please allow me to take this opportunity to share my experience with Ideal Management Corporation, Mr. Irving Ayash, and his staff. I was introduced to Ideal Management and Mr. Ayash through a mutual acquaintance. He and his staff immediately went to work to understand our company and our capital requirements. Their due diligence was done in a professional and non-intrusive manner and proceeded as quickly as our company could respond to their requests.

Within two weeks of our first meeting with Mr. Ayash we were meeting with potential financing sources. Ideal Management was very selective and pre-screened the financial sources we were introduced too so we did not waste time and resources on meetings that had no chance of success.

Within a month of our introduction to Ideal Management we received a terms sheet from a lender that addressed all of the capital requirements we had requested in our initial meeting with Mr. Ayash. Although there were several unusual and complex intricacies involved in the financing, Mr. Ayash and his staff continued to provide our company valuable council and assistance throughout the negotiations. Final loan documents were completed by the lender within sixty days of our first meeting with Ideal Management.

In my opinion, the financing source introduced to us by Ideal Management understands our business, our corporate philosophy, and I believe will be a perfect strategic financial partner that will enable our company to achieve the growth and profitability goals we have established for our future.

Although we are a relatively small company, Ideal Management Corporation devoted the time and resources to gain a through understanding our company's immediate and long term financial requirements. They quickly identified and secured meetings with potential financing sources and assisted us in negotiating a financing package that we are confident will help our company to continue to grow and prosper in the future. The entire staff we worked with at Ideal Management was professional, polite and extremely helpful in every step of this process. I can without reservation recommend Ideal Management Corporation as a valuable resource to any organization seeking assistance in identifying and obtaining financing resources.

Sincerely,

Kathryn H. Peters, President