



April 1, 2021

It is with pleasure that I write this letter for Ideal Corporate Funding, Inc., on behalf of Publishers Circulation Fulfillment, Inc.

Ideal has been efficient and helpful in organizing our financing needs and providing acceptable solutions. Ideal's experience, creative structuring and long list of available sources is invaluable to a company wanting to grow their business.

Irving Ayash and Jillian Ayash have been professional and helpful throughout the process and we are appreciative of their efforts on our behalf.

We highly recommend Ideal Corporate Funding to any company seeking a quality, talented and tenacious company dedicated to delivering financing at competitive rates for its clients. We will certainly call upon you again to accomplish future financing goals for our company.

A handwritten signature in blue ink that reads "Thomas D. Foard". The signature is written in a cursive, flowing style.

Thomas D. Foard  
Executive Vice President & CFO  
Publishers Circulation Fulfillment, Inc.