

March 16, 2011

To Whom It May Concern:

Our Firm was introduced to Ideal Corporate Funding in October 2010. The purpose of our introduction was to explore methods of securing capital at a reasonable cost with which to expand our business and conduct acquisitions.

Immediately after meeting with IDEAL, we not only were introduced to four financing firms to fund our growing accounts receivable base but were introduced to an outstanding Law Firm and Independent Accounting Firm which would be of great value to our goal of becoming a National NASDQ Firm.

We are presently in the process of closing our accounts receivable funding and have retained IDEAL to commence a project to go public and raise equity capital to support acquisitions.

In my over 40 years of experience, I have never been associated with a firm that:

- Considers service as its first priority rather than initial fees
- Responds to representations it asserts quickly with real results
- Has a network of Professional Firms, necessary in any significant and/or complex funding structure that actually have the experience and track record of success in successfully concluding transactions
- Maintained steady and continuous communications with myself, the client, on a day to day basis regarding progress and opportunities
- Delivers what is promised

For all future financial transactions, I intend to deal exclusively with IDEAL and would highly recommend and firm, regardless of size, to do so as well.

Very truly yours,



James R. Downey, Jr.
Chief Financial Officer