SSH INVESTMENTS, LLC 1801 HOLLY AVE. DARIEN, IL 60561 TEL: 630-963-1869

Mr. Irving Ayash Ideal Corporate Funding, Inc. 14 Albert Leonard Road New Rochelle, NY 10804

Dear Irving,

I would like to convey what an extreme pleasure it has been working with you over these past months. I have gotten to know you and your much better half Iris during this time and truly value the relationship that has developed. Your personal touch and commitment to your clients is quite evident.

Your knowledge and expertise are next to none and have led us down a path of successful financing and numerous new resources.

Our Company would highly recommend Ideal Corporate Funding, Inc. and we look forward to long and successful journey with you.

Sincerely,

Peter M. Shannon

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President