

# STEELWALL

connectors + sealant

10 September 2012

To Whom It May Concern:

I write this letter to endorse the services of Ideal Corporate Funding, Inc of New Rochelle NY.

I was introduced to Mr Irving Ayash by a mutual business acquaintance more than a year ago. Since then, we have found Mr Ayash to be a great resource. Mr Ayash has been extremely helpful in helping our company with US expansion.

Steelwall US is an affiliate of Steelwall GmbH, a German based manufacturer of specialty steel profiles for the construction industry. While Steelwall GmbH is an established manufacturer, we were new to the US. As a new entity in the US, we were not able to access bank lines normally required to do business.

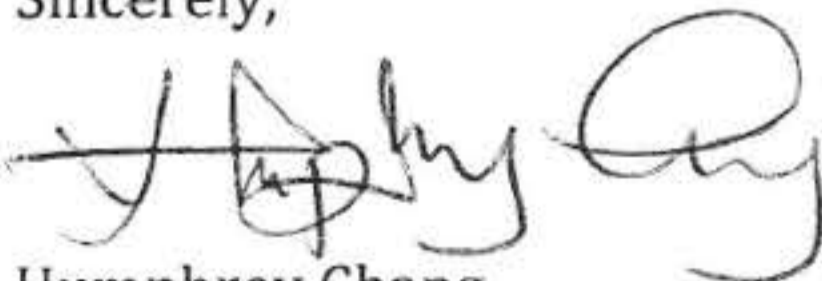
Despite STEELWALL US having little operating history, Mr Ayash was able to help us locate and secure the various types of financing a growing business needs.

His can-do attitude and wide contacts in the financial community allow us to access sound business opportunities not available through traditional lenders.

Depending on the businesses needs, it is possible to obtain import / purchase order financing, advance of trade receivables and other needs common to a small and medium enterprise.

I believe Mr Ayash can be a great resource to help grow a new or established business.

Sincerely,



Humphrey Chang