



29 January 2013

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RE: LETTER OF RECOMMENDATION

To Whom It May Concern:

I am writing today in support of Ideal Corporate Funding and Irving Ayash. I am the CEO of Valkor LLC, an offshore oil services company that performs engineering, design, construction, transport and installation of offshore oil platforms. In my efforts to seek funding for projects, equipment and acquisitions, I have come across a menagerie of firms and people offering financial services,... virtually all of which were greedy, incompetent, crooked or all of the above. They all sought unreasonable terms and high up front fees, and they all overpromised and completely failed at any kind of performance. It was an expensive learning process in the post 2009 world of financing.

However, it was worth the pain and suffering to have come across Irving and Ideal. Amidst this shark filled sea, Irving provides a safe harbor. His fees are so reasonable there is no need for negotiation, and his creative financial arrangements are superior to even to the unfulfilled promises of others. I appreciate his integrity, honesty and hard work. He has always there working for me, even at times when I was not. I cannot recommend Irving and Ideal highly enough.

Sincerely,



Steven Byle
CEO, Valkor LLC
www.valkor.com