

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

February 22, 2012

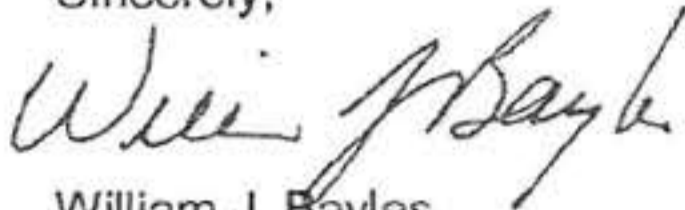
Dear Mr. Ayash,

On behalf of the entire team at Winning Charities International, I wanted to express our gratitude to you and the entire group at Ideal Corporate Funding. You took on and agreed to find and develop a funding solution for our existing business. You immediately recognized the issues at hand and moved mountains to get us at Winning Charities to understand the issues and correct them. Your ability to express the needs of the financing community is excellent.

The Ideal team proved it was extremely gifted in providing a simple and acceptable solution that met with lender approval.

I would recommend Ideal Corporate Funding to anyone who is in need of additional funding for business purposes. Irving's experience is extremely valuable. It is not just about finding a solution for Irving, but finding the correct solution to match the business needs. The value of Ideal is in the unique combination of creativity in solutions matched with the relationships and expertise to get the job done.

Sincerely,



William J. Bayles  
CEO *Winning Charities International*