

Wachovia Corporation
Special Assets Management Group
Risk Management Division
AL0413
420 North 20th Street
7th Floor
Birmingham, AL 35203



WACHOVIA

January 4, 2006

Mr. Jack F. Granger, CAI
Granger, Thagard & Associates, Inc.
1031 Richard Arrington Jr. Blvd. S
Birmingham, AL 35205

Dear Jack:

I just wanted to take the time to thank you for all your help on the auction of Elegant Accents, Inc. This auction of this stale factory was very impressive in many ways. As it been over a year since the factory was last used, much cleanup was needed and your team did an excellent job preparing the plant, equipment and inventory for sale. You also did a great job advertising this auction as we had potential buyers from many different states and I am certain that increased the dollar amount of sales generated. Finally, the auction itself was very well handled. Your people were very professional and courteous. They worked hard all day as there were a large number of lots to be handled.

Thanks again for a job well done. We look forward to using you again as the opportunity arises.

Sincerely,

Thomas Crawford
Vice President