



EQUITY RESOURCES, L.L.C.

July 31, 2006

To Whom It May Concern:

RE: Jack Granger
Granger Thagard & Associates, Inc.
1516 20th Street South
Suite 210
Birmingham, AL 35205

The purpose of this letter is to offer my highest recommendation on behalf of Jack Granger and Granger Thagard & Associates.

It has proven to be my pleasure to have recently used them on a series of successful auctions in Moody and in Birmingham, as well as on various properties in the past.

I believe Jack is an honest and professional businessman with a tenacious attitude and obvious capabilities to work diligently before, during and after the auction event to secure a successful outcome.

Please feel free to contact me should you have any questions concerning my experience with Jack Granger and Granger Thagard & Associates.

Thank you.

Sincerely,

Jack Fiorella, III

Jack Fiorella, III
President & CEO

JFIII/jfw