

MAYNARD, COOPER & GALE, P.C.

ATTORNEYS AT LAW

1901 SIXTH AVENUE NORTH

2400 AMSOUTH/HARRERT PLAZA

BIRMINGHAM, ALABAMA 35203-2628

(205) 254-1000

FACSIMILE (205) 254-1000

Matthew W. Grill

Direct Dial No: (205) 254-1222

Email Address: mgrill@mcslaw.com

May 25, 2004

VIA FACSIMILE AT 205-930-9133

Mr. Jack F. Granger
Granger Thagard & Associates, Inc.
1516 20th Street South, Suite 210
Birmingham, Alabama 35205

Re: City of Birmingham - O'Brien's Seafood Restaurant, LLC

Dear Jack:

I just wanted to take this opportunity to let you know how pleased the City and our firm was with your work in connection with the above-referenced matter. In addition to being pleasant to work with, you and your associates demonstrated great attention to detail, assertiveness and professionalism. It was clear to us all that you worked diligently in order to bring this transaction to a resolution. As you might imagine, this deal was one of the more complicated transactions I have worked on, and I appreciate all of your efforts. I would be more than happy to serve as a reference for Granger Thagard in the future as you attempt to expand your business.

Thank you once again for all of your hard work on this matter. I look forward to working with you again in the future.

Very truly yours,



Matthew W. Grill

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