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January 28, 2005

TO WHOM IT MAY CONCERN:

Our firm had the pleasure to retain GRANGER THAGARD & Associates, Inc., to conduct an absolute auction for the sale of the real property and factory/office equipment and all related accessories at 216 Dove Street, Tarrant, Alabama on January 11, 2005.

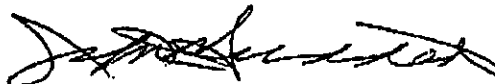
My clients and our firm were overwhelmed by the courteous and professional manner that GRANGER THAGARD and their fantastic staff conducted the auction. The marketing and advertising conducted prior to the auction surpassed any effort expected by the owners/stockholders involved.

The auction consisted of complex and assorted heavy machine equipment and thousands of assortments of factory items accumulated over a thirty (30) year period. GRANGER THAGARD spent a tremendous amount of time arranging every auction item in a manner that was truly amazing. Our clients were delighted at the large turnout and sales results.

GRANGER THAGARD provided the best detail of the sale of each auctioned piece of equipment and the real estate sale was expertly conducted.

Our firm and our clients could not have hoped for a more satisfying result and would heartedly recommend GRANGER THAGARD for any auction services.

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John W. Sudderth
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