

HOME EQUITY SALES
HOME OF THE "EQ-TRACT PROGRAM™"
2029 VILLAGE LANE
SOLVANG, CA 93463

To whom it may interest
Santa Barbara County
California

July 12, 2007

Dear Sirs,

I am writing this letter in appreciation for the professional assistance that was provided to us by AL&S inc. in our recent liquidation of office furniture and related internet telephone system.

Mr. Joseph Lazaer and his staff were very helpful in assessing our position in the market and in preparing a professional photographic inventory of our entire office suite and related contents. Mr. Lazaer then circulated the images and descriptions via the web and in personal presentations to several qualified buyers. After a number of presentations our items were put out for final bidding by AL&S.

In addition to the high quality office furniture we needed to dispose of, we also had a "State of the Art", IP Office Telephone System that required specialized knowledge to properly represent to the Marketplace. Mr. Lazaer and his associates were able to find a willing buyer in this niche market world of high tech telephone systems,

We are very grateful to Mr. Lazaer and the entire staff of AL&S for their combined efforts to find us an upper echelon buyer for all of our office equipment and furnishings.

We would certainly reengage AL&S for any further contracts that we might require assistance on in this arena. We would encourage anyone in need of these types of services to acquire the professional assistance and support structure of Mr. Lazaer and AL&S inc.

Sincerely,



Brian Costello
Director of Marketing
Home Equity Sales inc

enclosures

HOME EQUITY SALES *EQ-TRACT™* PROGRAM TOLL FREE: 1 (888) 861-8885