

**FAIRVIEW ADVISORS, LLC ADVISES LEAF FINANCIAL CORPORATION
ON \$167 MILLION PURCHASE OF SMALL TICKET EQUIPMENT LEASING
BUSINESS OF LEHMAN BROTHERS BANK, FSB**

Philadelphia, PA, December 6, 2007 - LEAF Financial Corporation (“LEAF”) has completed the acquisition of Dolphin Capital Corp., an equipment finance subsidiary of Lehman Brothers Bank, FSB. The total purchase price of the acquisition was approximately \$167 million. LEAF intends to continue and grow the operations of Dolphin Capital Corp. and retain its employees.

Located in Moberly, Missouri, Dolphin Capital Corp. is specialized in financing small ticket leasing transactions from small businesses. Over the years it has developed recognition as a leader in this specialized niche.

Crit DeMent, Chairman and CEO of LEAF, said “The acquisition of Dolphin Capital Corp. extends LEAF’s leadership position in the small ticket market and we believe will contribute strong profitable growth for our investors. We have developed a great relationship with Fairview whose team has now assisted us in identifying and completing several acquisitions that fit LEAF’s profile and have been successfully integrated into our business.”

With its most recent acquisition, LEAF now manages more than \$1.6 billion of commercial leases and financial assets for its own account, individual and institutional investors. FairView Advisors advised LEAF both on its acquisition of Dolphin Capital transaction as well as the acquisition of the equipment leasing and finance division of Pacific Capital Bank earlier this year.

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FairView Advisors specializes in mergers and acquisitions, and finding private equity and debt financing as well as strategic advisory work for companies in select industries, including financial services, biomedical and healthcare, manufacturing, information technology, telecom and wireless as well as sports and media. The company has offices in New Jersey, California, Pennsylvania, and Florida. For more information, visit the company’s website at www.fairviewadvisors.com or contact Don Jay Smith at 908-832-1020.

LEAF Financial Corporation is a commercial finance and asset management company headquartered in Philadelphia, PA. LEAF’s business model is to originate small to middle ticket equipment leases and loans in a variety of asset classes through five strategic business units. After origination, LEAF manages the leases for its own account, institutions, and individual investors through investment partnerships and other investment vehicles. LEAF Financial Corporation is a subsidiary of Resource America, Inc. (NASDAQ:REXI)

Lehman Brothers (ticker symbol: LEH), an innovator in global finance, serves the financial needs of corporations, governments and municipalities, institutional clients, and high-net-worth individuals worldwide. Founded in 1850, Lehman Brothers maintains leadership positions in

equity and fixed income sales, trading and research, investment banking, private investment management, asset management and private equity. The Firm is headquartered in New York, with regional headquarters in London and Tokyo, and operates in a network of offices around the world. For further information about Lehman Brothers' services, products and recruitment opportunities, visit the Firm's website at www.lehman.com. Lehman Brothers Inc. Member SIPC.

Resource America is a specialized asset management company that uses industry specific expertise to generate and administer investment opportunities for its own account and for outside investors in the financial fund management, real estate and commercial finance sectors. For more information please visit the company website at www.resourceamerica.com or contact Investor Relations at pschreiber@resourceamerica.com.

Certain matters discussed within this press release are forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Although Resource America, Inc. believes the expectations reflected in such forward-looking statements are based on reasonable assumptions, it can give no assurance that its expectations will be attained. Factors that could cause actual results to differ materially from expectations include financial performance, regulatory changes, changes in local or national economic conditions and other risks detailed from time to time in the Company's reports filed with the SEC, including quarterly reports on Form 10Q, reports on Form 8-K and annual reports on Form 10-K.