

November 17, 2004

Mr. Jonathan R. Friedland
Law Offices of Jonathan R. Friedland P.A.
9130 South Dadeland Boulevard, Suite 1609
Miami, FL 33156

Dear Mr. Friedland:

PERSONAL AND CONFIDENTIAL

Congratulations. I am pleased to inform you that, as a result of an extensive and confidential peer review by members of your Bar, you have been awarded an AV® rating in Martindale-Hubbell.

The AV rating, which identifies a lawyer with very high to preeminent legal ability, is a reflection of your expertise, experience, integrity and overall professional excellence. Our ratings, established by attorneys for attorneys, clearly indicate you demonstrate the highest professional and ethical standards.

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Please do not hesitate to contact us if you have any questions regarding your rating or any other aspect of the Martindale-Hubbell Rating Services.

Congratulations again on this significant achievement within the profession. Our best wishes for your continued success.

Sincerely,
MARTINDALE-HUBBELL

Barbara Dooley
Barbara Dooley
Senior Ratings Consultant

Sincerely,
MARTINDALE-HUBBELL

Dee Vincentsen
Dee Vincentsen
Senior Ratings Consultant

P.S. The same rating will also appear for your firm.

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