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BOARD OF LEGAL SPECIALIZATION & EDUCATION

December 21, 2009

Mr. Bernard A Singer
3107 Stirling Road, Suite 105
Fort Lauderdale, FL 33312-8502

Dear Mr. Singer:

On behalf of the Board of Legal Specialization and Education (BLSE), I am pleased to congratulate you on your recertification in Tax Law, effective June 1, 2009.

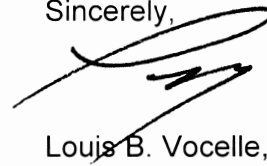
Your continued interest in board certification is a direct reflection of your commitment to high standards in your practice. As a board certified lawyer, you have, in the eyes of the Supreme Court of Florida, the distinction of having "special knowledge, skills, and proficiency in your practice area, as well as character, ethics, and a reputation for professionalism in the practice of law." Moreover, you are entitled to represent yourself as a "specialist" and "expert" in your field of practice.

The Supreme Court of Florida has repeatedly stated its view that board certified lawyers have a special responsibility to maintain high standards of conduct and professionalism. The integrity of the Certification program depends upon the quality of its participants and the public is entitled to rely upon the fact that board certified lawyers are preeminent in competence and ethics. We trust that you will join with us in a commitment to maintaining the Certification program's high standards in order to encourage and enhance professionalism for all lawyers.

We thank you for your participation, invite your comments, and encourage your involvement. If there is anything the BLSE can do to improve the Certification program for you and for other certified lawyers, please tell us. You may contact Dawna Bicknell at the Florida Bar, 850-561-5850, dbicknell@flabar.org, or contact me directly at (772) 562-8111, bvocelle@vocelleberg.com.

We are proud to renew your status as a Board Certified Tax Lawyer.

Sincerely,



Louis B. Vocelle, Jr.
Chair, BLSE

LBV/sd
Enclosures