

HOGAN & HARTSON

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To Whom It May Concern:

The purpose of this letter is to provide a reference for Ariel Makov, formerly a member of the law firm of Mizrahi, Arnon & Makov, which merged with the law offices of Efrati, Galili & Co. in Tel Aviv, Israel in the last several years.

I have known Ariel Makov for nearly five years. I first became acquainted with him through our close contact with his father, Gil Makov, who was a name partner in a prominent Israeli law firm. Through my contact with Gil Makov, I met both of Gil's sons, Dan and Ariel, each of whom is an attorney. Both Dan and Ariel have been foreign visiting attorneys with Hogan & Hartson. Ariel served as a foreign visiting attorney with Hogan & Hartson between July 2000 and February 2001. During the time that Ariel Makov was with us, Ariel practiced in the area of commercialization of intellectual property although he also worked extensively on various commercial technology transactions. Although I did not work directly with Mr. Makov on these transactions, I consulted frequently with my partner, Helen Nastasia, who did work with Mr. Makov, and know that she was impressed by his intelligent, hardworking and enthusiastic approach to the practice. During his tenure with us, he impressed a number of our attorneys with his determined approach to gain a firm understanding of U.S. legal principles and their application in commercial transactions. I have kept in touch with Ariel since his return to Israel and believe he has continued to develop expertise in this area.

Based on my own experiences with Mr. Makov and the comments of my colleagues here at Hogan & Hartson, I can confirm that Mr. Makov's performance while at Hogan & Hartson was viewed favorably by clients and attorneys alike and have no hesitation in recommending him as a colleague to others.

If I can be of any further assistance, please do not hesitate to contact me.

Sincerely,



Howard I. Flack
Partner