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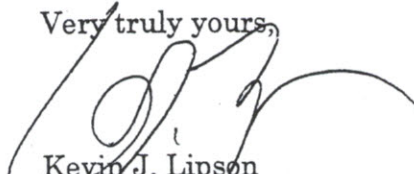
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To Whom I May concern,

It is with great pleasure that I recommend Gil Makov as an attorney, trusted business advisor, and friend. During the past five years, I have had the pleasure of working with Gil and his two sons, Dan and Ariel. Without exception, I have found all of the Makovs to represent their clients and to advocate their positions with great skill, integrity, and passion. Gil is an extraordinarily diligent lawyer who zealously represents his clients' interests. He does so with unflagging integrity and competence. I have never hesitated to recommend Gil to my clients or acquaintances that needed navigational assistance in Israeli law or in securing meetings with top Israeli industrialists and government officials.

On a personal level, Gil and his sons are always cheerful and enthusiastic about their work. They are a pleasure to work with and a pleasure to know and recommend. I am confident that Gil would be a wonderful representative of Enterprise Florida and would reflect very favorably upon the State of Florida.

Very truly yours,



Kevin J. Lipson