

201 ALHAMBRA CIRCLE | SUITE 1102 | CORAL GABLES, FLORIDA 33134
 MIAMI-DADE 305.442.3334 | FAX 305.443.3292 | TOLL FREE 800.737.1390

STEVEN M. SIEGFRIED
 OSCAR R. RIVERA
 LISA A. LERNER
 HELIO DE LA TORRE
 STUART H. SOBEL
 MARIA VICTORIA ARIAS
 JAMES F. HARRINGTON
 ELISABETH D. KOZLOW
 MICHAEL J. KURZMAN
 JOSEPH A. MILES
 ROBERTO C. BLANCHI

RBLANCH@SIEGFRIEDLAW.COM

REPLY TO CORAL GABLES OFFICE

December 27, 2007

**VIA FACSIMILE (954) 202-3990
 AND REGULAR MAIL**

Phyllis Ann Atwell, Investigator Supervisor - Miami Section
 Florida Department of Business and Professional Regulation
 Division of Land Sales, Condominiums, and Mobile Homes
 Bureau of Compliance
 1400 W. Commercial Boulevard, Suite #185
 Fort Lauderdale, Florida 33309

Re: The Association for the Plaza of Bal Harbour Condominium, Inc.
 ("Association") – Case No. 2007-048449

Dear Ms. Atwell:

Pursuant to our previous discussions pertaining to the above-referenced matter, enclosed please find an affidavit signed by Mark Litvack confirming his representations regarding his candidate information sheet included in the second notice package sent out on behalf of the Association. I trust that the enclosed affidavit should be enough to have the above-referenced Case closed out with a finding of no wrongdoing by the Association.

I look forward to your response. In the interim, please feel free to contact me with any further questions or if you should wish to discuss this matter in greater detail.

Sincerely,

SIEGFRIED, RIVERA, LERNER,
 DE LA TORRE & SOBEL, P.A.

Roberto C. Blanchi

DANIEL J. BARSKY
 G. MICHAEL CLARK, JR.
 LAURIE STELWELL COHEN
 CHRISTOPHER J. DIMARE
 VINCENTO B. FLOR
 ALBERTO H. HERNANDEZ
 GEORG KETELHOHN
 GUILLELMO M. MANCERO
 IVETTE MACHADO
 LAURA M. MANNING
 PETER MELTZER
 VIVIENT MONTZ
 RAUL MORALES
 FERN F. MUSKELWHITE
 ROBERT NEMROW
 HOWARD J. PERL
 JASON M. RODGERS-DA CRUZ
 MARY ANN RUIZ
 CARIDAD HUSCONI
 TIFFANY M. SEEMAN
 NICHOLAS D. SIEGFRIED
 L. CHERE TRIGG

OF COUNSEL

G. HUGH McCONNELL, P.A.

RCB
 Enclosure
 cc: Board of Directors

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