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THOMAS D. HALL
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IN THE SUPREME COURT OF FLORIDA

THOMAS SOLOMOS AND LUCAS PITTERS,
ON BEHALF OF THEMSELVES AND ALL
OTHERS SIMILARLY SITUATED,

Petitioners,

CASE NO. SC01-510

vs.

SHERIFF KEN JENNE,

Respondent.
_____/

PETITIONERS' AMENDED JURISDICTIONAL BRIEF

ON DISCRETIONARY REVIEW FROM THE DISTRICT COURT
OF APPEAL, FOURTH DISTRICT
STATE OF FLORIDA

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STATEMENT OF THE CASE AND FACTS

A. Course of Proceedings and Disposition Below

Thomas Solomos and Lucas Pitters filed a class action complaint for declaratory and injunctive relief. R:1. They moved for class certification, which the circuit court granted. R:85. Defendant appealed certification, and it was affirmed. *Jenne v. Solomos*, 707 So. 2d 1203 (Fla. 4th DCA 1998).

The circuit court granted Defendant's motion for summary judgment and denied Plaintiffs' cross motion for partial summary judgment (on liability). The court entered Final Judgment for the Sheriff. Plaintiffs appealed to the Fourth District Court of Appeal, and the district court affirmed the order of the trial court in a written opinion [attached]. *Solomos v. Jenne*, 2000 WL 1854006 (Fla. 4th DCA 2000). Motion for clarification was denied February 1, 2001. Petitioners' notice to invoke the discretionary jurisdiction of this court was timely filed.

B. Statement of the Facts

Pursuant to Broward County Jail Standard Operating Procedure (hereinafter "SOP") 1.2.12, R: 179, 211, Plaintiffs were assessed fees for uniforms[1] at the rate of $10.00 flat fee per inmate and subsistence fees at the rate of $2.00 per inmate per diem. This SOP was implemented pursuant to the ostensible authority of Fla.

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[1] While the SOP attributes the one-time $10.00 charge to uniforms, the Inmate Handbook attributes that charge to "processing." R: 262 at 3.

Stat. § 951.033. The collection of statutory fees by the Sheriff from jail inmates commenced on or about August, 1996. Total fees collected from inception through November 30, 1999 were $1,726,031.00.

Section 951.033 (2) requires that the Sheriff determine the financial "status" of inmate in order to determine the ability of each inmate to pay. Sheriff Jenne determines that an inmate is able to pay if that inmate has any money at all--"a positive balance"--in the inmate's account.

While the Sheriff has a procedure to screen out Social Security checks and to pay out court-ordered restitution, the Sheriff has no procedure to determine if other exemptions mandated by § 951.033(2) apply: he does not consider an inmate's potential liability to the victim or guardian or the estate of the victim, or to his or her dependents. R:166, p. 28

JURISDICTIONAL STATEMENT

The Florida Supreme Court has discretionary jurisdiction to review the decision of the district court of appeal below because: (1) It expressly declares valid a state statute, Art. V § 3(B)(3) Fla. Const. (1980); Rule 9.030(a)(2)(A)(i); (2) It expressly construes a provision of the state or federal constitution, Art. V § 3(B)(3) Fla. Const. (1980); Rule 9.030(a)(2)(A)(ii); and (3) It expressly affects a class of constitutional or state officers, Art. V § 3(B)(3) Fla. Const. (1980); Rule 9.030(a)(2)(A)(iii).

SUMMARY OF THE ARGUMENT

I. In this case, the district court of appeal expressly declared valid Fla. Stat. § 951.033 and in so doing expressly construed the Due Process Clause of the Fourteenth Amendment. It held that due process does not require a pre-taking opportunity to be heard and that the obscure general grievance procedure provided a sufficient post-taking opportunity to object to what the inmates handbook describes as an "automatic" assessment. That decision was contrary to procedural due process principles established in *Fuentes v. Shevin,* 407 U.S. 67 (1972).

The district court also rejected the argument that § 951.033 was unduly vague because it lacked standards for fundamental terms such as the Sheriff's duty to determine an inmate's "ability to pay." Such unfettered discretion unlawfully delegates to the sheriffs of this state the power to declare what the law shall be, and such a power is unconstitutional. *Askew v. Cross Keys Waterways,* 372 So.2d 913 (Fla. 1978); *Lewis v. State Board of Health,* 143 So.2d 867 (Fla. 1st DCA 1962).

II. The jurisdiction conferred upon this court is discretionary. This court should exercise it. The statute at issue in this case affects every one of the approximately 50,000 current convicted inmates, all future convicted inmates, and every current or future pretrial detainee who spends a night in jail. The issues presented herein involve millions of dollars in fees charged and chargeable under § 951.033. Finally, the issues presented herein

will almost certainly generate more litigation in the four sister appellate districts as well as in the federal districts until it is definitively resolved by this court.

ARGUMENT

I. THE OPINION OF THE COURT OF APPEAL CONFERS JURISDICTION ON THIS COURT BECAUSE IT EXPRESSLY DECLARES VALID FLA. STAT. § 951.033, EXPRESSLY CONSTRUES THE DUE PROCESS CLAUSE OF THE FOURTEENTH AMENDMENT, AND EXPRESSLY AFFECTS THE POWERS AND DUTIES OF SHERIFFS.

Procedural due process under the Fourteenth Amendment

The court of appeal expressly construed Fla. Stat. § 951.033 to be valid under principles of procedural due process of law under the Fourteenth Amendment. The court concluded that "the Sheriff's procedure complies with the due process requirements set forth in *Fuentes* as modified by *Mitchell* [*v. W.T. Grant Co.*, 416 U.S. 600, 611 (1974)]." *Solomos v. Jenne*, 2000 WL 1854006 *3 (Fla. 4th DCA 2000).

This conclusion was incorrect. *Mitchell* approved the postponement of an opportunity for hearing where both the buyer and the seller with a vendor's lien advanced competing interests in the same property. The Court upheld Louisiana law that sought to strike a balance between buyer and seller in such circumstances. By contrast, the Sheriff had no pre-existing property right in the inmates' money when he debited their accounts.

The court erred in refusing to apply *Fuentes v. Shevin*, 407 U.S. 67 (1972). In that case, the Supreme Court overturned the

Florida replevin statute for failure to provide pretaking hearings. Even "temporary or partial impairments to property rights are sufficient to merit due process protection." *Department of Law Enforcement v. Real Property*, 588 So.2d 957, 964 (Fla. 1991); *Connecticut v. Doehr*, 501 U.S. 1, 3 (1991). The court of appeal did not heed these principles.

Fuentes suggested an exception to the requirement of a pre-deprivation hearing in "extraordinary situations where some valid governmental interest is at stake that justifies postponing the hearing until after the event." 407 U.S. at 82; *Boddie v. Connecticut*, 401 U.S. 371, 378-79 (1971). The district court invoked this exception by holding

> that charging subsistence fees to alleviate the financial burden of incarcerating prisoners is an important governmental interest [and] the need for prompt action by the sheriff in seizing the available funds is apparent here . . . .

Solomos v. Jenne, 2000 WL 1854006 *3 (Fla. 4th DCA 2000). However, jail fee assessments are routine daily matters, not "extraordinary situations where some valid governmental interest is at stake that justifies postponing the hearing until after the event." *Boddie v. Connecticut*, 401 U.S. at 378-79.

The court of appeal thus erred in applying federal procedural due process principles established by the U.S. Supreme

Court.[2] It also conflicted with the decision of this court, which held that due process requires "that deprivation of life liberty or property be *preceded* by a notice and opportunity for hearing." *County of Pasco v. Riehl,* 635 So.2d 17, 18-19 (Fla. 1994).

The statute could and should be construed to be consistent with these basic principles of procedural due process because it provides for "reasonable advance notice of the assessment and . . . an opportunity to present reasons for opposition to the assessment." The word "advance" appears[3] to modify the phrase "opportunity to present reasons for opposition to the assessment." On its face, therefore, the statute requires pre-deprivation hearings. This court should so rule.

To the extent that a post-taking hearing might arguably satisfy due process, the Sheriff's procedure does not. It essentially "hides the ball" from inmates, failing to give them

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[2] The court of appeal also made new and bad law in holding that the property rights of the affected inmates are not "substantial" except "subjectively." *Id.* at *3. The court cited no authority for that assertion, and it flies in the face of the principle that possessions are protected property. Possession even of a stray dog is a constitutionally protected property right. *See* County of Pasco v. Riehl, 635 So.2d 17 (Fla. 1994). Many consumer class actions are brought to recover an aggregation of very small individual claims.

[3] Any ambiguity in grammar should be resolved in favor of the construction that renders the statute constitutional. "We are conscious of our duty to interpret a legislative Act so as to effect a constitutional result if it is possible to do so." Cassady v. Consolidated Naval Stores, Co., 119 So. 2d 35, 37 (Fla. 1960).

meaningful notice of their right to be heard in "opposition to the assessments." The Sheriff's claimed post-deprivation opportunity to be heard is illusory because it is nothing more than the general grievance procedure.[4] As presented in the inmate handbook, the general grievance procedure does not mention subsistence fees at all, and the notice printed in the handbook states that such fees will be "automatically deducted each day." R: 262 at 3. "To qualify under due process standards, the opportunity to be heard must be meaningful, full and fair, and not merely colorable or illusive." *Rucker v. City of Ocala*, 684 So.2d 836, 841 (Fla. 1st DCA 1996).

Vagueness and Unlawful Delegation

The court of appeal expressly construed the statute to be valid under principles of vagueness and state principles of unlawful delegation. § 951.033 requires the sheriff to "determine the financial status of prisoners," but provides no criteria for making that determination. The district court concluded that "section 951.033 is not overly vague, nor does it give the Sheriff unfettered discretion." *Solomos v. Jenne*, 2000 WL 1854006 *4 (Fla. 4th DCA 2000).

This conclusion is at odds with the well-established

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[4] Even if it were deemed non-illusory, the post-taking grievance procedure shifts the burden from having the Sheriff determine "ability to pay" to having the inmate show that he is exempt from paying. This burden-shifting is itself unconstitutional. *See* Armstrong v. Manzo, 380 U.S. 545 (1965).

principle that the legislature cannot delegate power such as this to sheriffs without clear standards under established principles of due process and vagueness. "The legislature may not delegate the power to enact a law, to declare what a law shall be, or to exercise an unrestricted discretion in applying the law." *Lewis v. State Board of Health,* 143 So.2d 867, 875 (Fla. 1st DCA 1962). Such a statute is unconstitutionally vague and will be stricken. *D'Alemberte v. Anderson,* 349 So.2d 164 (Fla. 1977). Likewise, such a statute suffers from the corresponding defect of unlawful delegation of legislative power to an executive branch official. *Askew v. Cross Keys Waterways,* 372 So.2d 913 (Fla. 1978).

Powers and Duties of Sheriffs

In expressly declaring valid § 951.033 and expressly construing the Due Process Clause, the opinion of the court of appeal necessarily affects the powers and duties of those sheriffs who are designated pursuant to § 951.061 to implement § 951.033, as was the Sheriff of Broward County.[5]

The construction of the statute upheld by the district court "substantially expands the responsibility of sheriffs . . . and, as such, affects a class of constitutional officers." *Ramer v. State,* 530 So. 2d 915, 915-16 (Fla. 1988). This case presents the court with the opportunity to clarify the powers and duties of the sheriffs under this statute on an important matter

[5] Broward County, Fla., Code § 18-01(a).

involving millions of dollars in statutory fees.

II. THIS COURT SHOULD EXERCISE ITS DISCRETIONARY JURISDICTION OVER THIS CASE BECAUSE THE PRE-HEARING TAKING OF INMATES' MONEY IS A MATTER OF CONTINUING STATEWIDE CONCERN TO THOUSANDS OF INMATES, AS WELL AS TO SHERIFFS, AND WILL LIKELY GENERATE FUTURE LITIGATION.

Florida had [as of 1998] an average daily population of 49,212 prisoners.[6] "[T]he term 'prisoner,' as it is used in section 951.033, includes pre-trial detainees." *Williams v. Ergle*, 698 So. 2d 1294, at 1297 (Fla. 5th DCA 1997). The size of the affected class grows over time with the ever increasing number of arrests, which in 1998 totaled 880,191 statewide.[7]

In state courts, the validity of § 951.033 has been addressed only within Fourth District. Given the size of the statewide class affected by the statute, the validity of § 951.033 is almost certain to invite further litigation in the other four districts. The potential for inter-district conflict is clear. For example, the Fifth District Court of Appeal acknowledged the potential merit of the due process claim made here but declined to decide it because the appellant had failed to raise the issue in the circuit court. *Williams v. Ergle*, 698 So. 2d 1294, 1297 n.3 (Fla. 5th DCA 1997). Likewise, *McLeod v. Henderson*, 1999 WL 1427749 (M.D. Fla. Dec. 28, 1999), is not

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[6] Florida Department of Corrections, County Detention Facilities Profile Summary: 1998 Annual Report, tbl. 1 (1999).

[7] Florida Department of Law Enforcement, Crime in Florida, Florida Uniform Crime Report, 1998 (1999).

binding upon any other federal judge, and as to state court judges, it is "meaningless." *Moore v. Sims*, 442 U.S. 415, 427-28 (1979).

CONCLUSION

This court has discretionary jurisdiction to review the decision below on three overlapping grounds. This court should exercise that jurisdiction to consider the merits of the petitioners' argument. The constitutional validity of § 951.033 presents a set of important issues involving millions of dollars that are likely to recur. They should be resolved by this court in this case.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of this amended brief has been mailed to counsel for Respondent Bruce Jolly, Esq., 1322 SE 3rd Avenue, Ft. Lauderdale, FL 33316 this 22nd day of March 2001.

Steven Wisotsky
STEVEN WISOTSKY, ESQ.

CERTIFICATE OF COMPLIANCE

I HEREBY CERTIFY that the foregoing document was produced in Courier New 12-point font.

STEVEN WISOTSKY, ESQ.

APPENDIX

IN THE DISTRICT COURT OF APPEAL OF THE STATE OF FLORIDA
FOURTH DISTRICT JULY TERM 2000

THOMAS SOLOMOS and **LUCAS PITTERS,** on behalf of themselves and all others similarly situated,

Appellants,

v.

SHERIFF KEN JENNE, as Sheriff of Broward County,

Appellee.

CASE NO. 4D00-600

Opinion filed December 20, 2000

Appeal from the Circuit Court for the Seventeenth Judicial Circuit, Broward County; Leroy H. Moe, Judge; L.T. Case No. 96-14552 (13).

Steven Wisotsky of Steven Wisotsky, P.A., Miami, and Gary Kollin, P.A., Fort Lauderdale, for appellants.

Bruce W. Jolly and Alexis M. Yarbrough of Purdy, Jolly & Giuffreda, P.A., Fort Lauderdale, for appellee.

STONE, J.

Solomos and Pitters ("Prisoners") appeal a judgment granting Sheriff Jenne's motion for summary judgment and denying their cross-motion for summary judgment. We affirm.

Prisoners, inmates at the Broward County Jail, assert, inter alia, that section 951.033, Florida Statutes, is void for vagueness and unconstitutional as applied. Section 951.033 provides:

(1) The Legislature finds that there is an urgent need to alleviate the increasing financial burdens on local subdivisions of the state caused by the expenses of incarcerating prisoners. In addition to a prisoner's cash account on deposit in local detention facilities, many prisoners have sources of income and assets outside of the facility....

(2) The local detention facility shall determine the financial status of prisoners for the purpose of paying from their income and assets all or a fair portion of their daily subsistence costs. In determining the financial status of prisoners, any income exempt by state or federal law shall be excluded. Consideration shall be given to the prisoner's ability to pay, the liability or potential liability of the prisoner to the victim or guardian or the estate of the victim, and his or her dependents.

(3) The chief correctional officer of a local subdivision may direct a prisoner to pay for all or a fair portion of daily subsistence costs. A prisoner is entitled to reasonable advance notice of the assessment and shall be afforded an opportunity to present reasons for opposition to the assessment.

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(5) The chief correctional officer may seek payment for the prisoner's subsistence costs from:

(a) The prisoner's cash account on deposit at the facility; or

(b) A civil restitution lien on the prisoner's cash account on deposit at the facility or on other personal property.

(6) If the prisoner's cash account at the local detention facility does not contain sufficient funds to cover subsistence costs, the chief correctional officer may place a civil restitution lien against the prisoner's cash account or other

personal property.

§ 951.033, Fla. Stat.

On the authority of section 951.033, the sheriff implemented Standard Operating Procedure ("SOP") 1.2.12, which provides that inmates will be charged a one-time fee of $10.00 to defray the costs of uniforms and a daily subsistence fee of $2.00. Both charges are deducted from each inmate's cash account held by the sheriff.

The policy defines an indigent inmate as one with a zero balance in his account. A judicial declaration that an inmate is indigent does not preclude the imposition of fees so long as the inmate actually has funds in his or her account. The record reflects that jail administrators determine an inmate's financial status by simply looking at the status of the account. If there is a positive balance, the inmate is deemed prima facie financially able to pay the subsistence costs. Inmates acquitted or discharged on all charges are reimbursed for their daily subsistence charge upon request made within thirty days of their release.

The record is clear that although SOP 1.2.12 may allow a negative balance to accrue on an inmate's account, the administrators do not employ this procedure. If an account's balance is zero, no subsistence costs are assessed against it. In other words, subsistence costs are assessed only against a positive balance in the account and only to the extent of the current costs.

Inmates are notified of the jail's policy by a posting in each housing unit and the inmate handbook. Each inmate receives a copy of the inmate handbook. In addition, the handbook describes the grievance procedure whereby an inmate may object to the operations or procedures of the facility. The handbook lists only classification status, disciplinary action, and housing assignments as non-grievable, and it suggests that inmates make further inquiry if they have questions about subsistence costs. If an objection to subsistence costs is sustained, those costs will be refunded to the inmate.

The record also reflects that safeguards have been imposed to prevent improper deductions. These include a refusal to accept social security or government checks, to prevent money exempt by state or federal law from being used to pay subsistence costs. Further, subsistence costs are not deducted if they are needed to satisfy child support, court fees, or restitution orders, and will be refunded if the refund would allow an inmate to post bond.

The federal district court interpreted section 951.033 in McLeod v. Henderson, No. 98-1534-CIV-T-17A, 1999 WL 1427749 (M.D. Fla. Dec. 28, 1999). In McLeod, a prisoner challenged a county jail's practice of charging booking fees, arguing that the removal of "booking" fees from a prisoner account violated section 951.033, which allows a prisoner to be directed to pay daily subsistence costs, not booking fees. Id. at *1-2. The court disagreed, finding that the legislature intended to "alleviate the financial burdens caused by the expenses of incarcerating prisoners[,]" and the booking stage is part of the process of incarcerating prisoners properly charged to the prisoner. Id. at *3. The court also rejected the prisoner's argument that the sheriff had violated section 951.033(2) by not determining the prisoner's financial status before removing funds from his account. The court concluded that the fact that the detention facility could deduct fees only if there was money in the account proved that a determination as to the prisoner's financial status had been made. Id. Ultimately, the court dismissed the complaint, finding it frivolous and without merit.

Here, Prisoners also question whether the $10.00 "uniform fee" or "processing fee" constitutes subsistence costs under the statute. Prisoners do not dispute that uniforms constitute subsistence costs but dispute that "processing fees" do. The inmate handbook attributes the $10.00 fee to processing; however, the record reflects that the SOP and practice of the jail

provides that this fee defrays the costs of uniforms. Nothing in the record suggests that this fee is used for anything else. Certainly, clothing is included within the term "subsistence." Further, as in McLeod, processing is an expense of incarcerating prisoners.

In addition, the sheriff's SOP and practice does not violate the statute. As in McLeod, the sheriff's practice of deducting fees only from accounts with positive balances demonstrates that determinations as to financial status are effectively made with regard to each deduction. Further, nothing prevents the inmate from bringing other liabilities to the attention of the administration.[1]

We also reject Prisoners' contention that due process requires additional notice and the opportunity for a hearing prior to the charging the cash account. See, e.g., Fuentes v. Shevin, 407 U.S. 67 (1972).

Fuentes recognized that although due process requires a hearing prior to a governmental taking depriving one of a "significant property interest," there may be "variances in the form of a hearing 'appropriate to the nature of the case.'" Fuentes also held that such hearing should be held "before" the deprivation, "except for extraordinary situations where some valid governmental interest is at stake that justifies postponing the hearing until after the event." Fuentes, 407 U.S. at 81-82. Seizure without an opportunity to be heard is proper only if the seizure is directly necessary to secure an important governmental interest, there is a special need for very prompt action, and the person initiating seizure is a governmental official responsible for determining, under the standards of a statute, that seizure is necessary and justified. Id. at 91. The court must also consider the nature of the private interest being affected. Morrissey v. Brewer, 408 U.S. 471, 481 (1972). The Supreme Court further clarified the hearing question in Mitchell v. W.T. Grant Co. by stating:

> [The long line of cases culminating in Fuentes] merely stand for the proposition that a hearing must be had before one is finally deprived of his property and do not deal at all with the need for a pre[-]termination hearing where a full and immediate post-termination hearing is provided. The usual rule has been "[w]here only property rights are involved, mere postponement of the judicial enquiry is not a denial of due process, if the opportunity given for ultimate judicial determination of liability is adequate."

416 U.S. 600, 611 (1974).

The legislature has recognized that charging subsistence fees to alleviate the financial burden of incarcerating prisoners is an important governmental interest. The need for prompt action by the sheriff in seizing the available funds is apparent here, as failing such, the ends of the statute would frequently be defeated. Further, the property interest at stake here is not, objectively, a substantial one. We recognize that, subjectively, monies may well be significant to an individual prisoner with no, or little, additional funds in the account on any given day, depriving him or her of the ability to make "canteen" type purchases. We also recognize that the length of the periods of incarceration, in terms of multiples of the $2.00 charge, may cumulatively result in more substantial loss in some instances. Nevertheless, an inmate is not deprived of essential everyday subsistence due to lack of funds and is only deprived of money in the cash account until there is an opportunity to be heard through the grievance system. The sheriff's procedures also provide inmates an opportunity to be heard before a prisoner is finally deprived of his property. A prisoner may file a grievance or claim for refund, and a prisoner may also appeal that administrative

[1]As we look to McLeod only for guidance in interpreting this statute, we need not consider Prisoners' contention that the district court should have abstained from or otherwise limited its construction of the statute.

decision pursuant to an appeal process established by the sheriff. In addition, an inmate always has the option of not maintaining funds in the account. Thus, we conclude that the sheriff's procedure complies with the due process requirements set forth in Fuentes and modified by Mitchell.

The trial court also did not err in recognizing that the sheriff's procedure gives reasonable notice to inmates that a hearing is available. The sheriff's policy is posted in each housing unit and reproduced in the employee handbook. It is irrelevant that the $10.00 fee is referred to as both a uniform fee and a processing fee, as the inmates are put on notice of the fee and that they can object through the jail's procedure.

We also conclude that section 951.033 is not overly vague, nor does it give the sheriff unfettered discretion. The statute sets forth factors for the sheriff to consider in determining "financial status" and whether an inmate has the "ability to pay." The statute need not define what makes an inmate "indigent" per se, as its guidelines for determining financial status and ability to pay achieve the same result. "Ability to pay" is not an ambiguous term and can be given its plain and ordinary meaning. The existence of funds in an account demonstrates prima facie ability to pay. Further, "a fair portion" need not be defined because the sheriff may require inmates to pay all or a fair portion of subsistence costs. This allows the sheriff to enforce the statute to its fullest or accept less from inmates.

Although we have not addressed all of Prisoners' arguments, we have considered each in deeming the statute constitutionally applied and in upholding the sheriff's procedure.

GUNTHER and FARMER, JJ., concur.

NOT FINAL UNTIL THE DISPOSITION OF ANY TIMELY FILED MOTION FOR REHEARING.

Supreme Court of Florida

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March 15, 2001

RE: THOMAS SOLOMOS, ET AL. vs. SHERIFF KEN JENNE, ETC.

CASE NUMBER: SC01-510
Lower Tribunal Case Number : 4D00-600
Lower Tribunal Filing Date: 3/2/01

The Florida Supreme Court has received the following documents reflecting a filing date of 3/14/2001.

Petitioners' brief on jurisdiction was filed March 14, 2001.
Please amend your brief to comply with Florida Rule of Court 9.210. Computer-generated briefs shall be submitted in either Times New Roman 14-point font or Courier New 12-point font. All computer-generated briefs shall contain a certificate of compliance signed by counsel, certifying that the brief complies with the font requirements of this rule. An original and five copies of the brief and appendix shall be filed with the Court and all parties served with a copy.

The Florida Supreme Court's case number must be utilized on all pleadings and correspondence filed in this cause. Moreover, ALL PLEADINGS SIGNED BY AN ATTORNEY MUST INCLUDE THE ATTORNEY'S FLORIDA BAR NUMBER.

Please review and comply with any handouts, if any, enclosed with this acknowledgment.

bm
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GARY KOLLIN
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BRUCE W. JOLLY