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BERENFELD SPRITZER, EXPANDS THROUGH MERGER  
WITH LEFCOURT BILLIG ACCOUNTING FIRM

CORAL GABLES, FL, November \_\_, 2007 -- Berenfeld, Spritzer, Shechter & Sheer, LLP, one of South Florida's largest and fastest growing accounting firms, has announced a merger with Lefcourt, Billig, Tiktin & Yesner.

Lefcourt, Billig, Tiktin & Yesner is one of the oldest and most well respected accounting firms in South Florida. In addition to traditional accounting, auditing and tax services, the firm specializes in complex estate, trust and gift-tax-planning strategies, as well as complex corporate and partnership tax consulting. Its four name partners -- Jeffrey Lefcourt, Robert Billig, Steven Tiktin and Jack Yesner -- have joined Berenfeld Spritzer's Coral Gables office.

According to Berenfeld Spritzer Managing Partner Butch Gelnovatch, the merger developed as the natural extension of close business and personal relationships between principals of the two firms, and will enable Berenfeld Spritzer to expand its scope of specialized services.

"This merger brings four outstanding accounting and tax professionals into our firm and broadens our capabilities in a manner that will have real impact on our clients," Gelnovatch said. "We are very proud to welcome these distinguished colleagues into our organization."

Mr. Lefcourt has more than 40 years of experience in tax and audit

services, working with entrepreneurial business owners and their corporate entities. He assists clients with estate planning and corporate succession planning, as well as providing tax advice for their businesses. He is recognized as an expert in serving manufacturing, real-estate, wholesale-distribution, mortgage-banking and pari-mutuel gambling clients.

A longtime community activist, Mr. Lefcourt has served on the board of directors of the Greater Miami Jewish Federation and has chaired various committees of its Foundation of Jewish Philanthropies. He also is a past president and director of the Alexander Muss High School in Israel. He became a Certified Public Accountant after graduating from the University of Pennsylvania with a Bachelor of Science degree in Economics. He is a member of the Florida Institute of Certified Public Accountants (FICPA) and the American Institute of Certified Public Accountants (AICPA)

Mr. Billig, a CPA and attorney, has established a specialized tax career throughout 40 years of practice in New York and South Florida. His tax consulting and planning have guided a diverse range of clients, including closely held businesses, high-net-worth individuals and professional athletes. He aids these clients in corporate transactions, partnership structures, pass-through entity selection, trust creation, mode-of-asset ownership, acquisitions and multi-state issues.

An author who has been published in various professional periodicals, Mr. Billig has co-written several volumes on income taxation for publisher Warren, Gorham & Lamont. He is past president and an executive committee member of

Beth Torah Congregation of North Miami Beach. He also serves on the tax-advisory committees of several major South Florida charitable foundations. He received a Bachelor of Science degree in Accounting from Queens College, a Juris Doctor degree from Brooklyn Law School and an LLM degree in Taxation from New York University. He is a member of the FICPA, the AICPA, the New York State Society of Certified Public Accountants and the American Bar Association Tax Section.

Mr. Tiktin assists entrepreneurial clients with accounting, auditing and tax matters, and provides business owners with business advice and financial planning. He is experienced in serving a wide range of industries, including real estate, professional and service organization, manufacturing and wholesaling.

A past president of the National Association of Accountants, Mr. Tiktin also has served as treasurer of the Diabetes Research Institute Foundation, trustee of the Coral Gables Chamber of Commerce and treasurer of the Royal Palm Tennis Club. He became a Certified Public Accountant after graduating from Queens College with a Bachelor of Science degree in Accounting. He is a member of the FICPA and AICPA.

Mr. Yesner has focused his 35-year career on income-tax research and planning, including accounting matters, and structural characteristics and alternatives. He has been involved in structuring numerous transactions and projects from planning stages through implementation. A qualified expert witness on a wide range of income-tax issues, he has performed numerous litigation-support engagements for various attorneys in various courts and jurisdiction, and

in arbitration and mediation proceedings.

In addition to being recognized as an “Outstanding Seminar Leader” at FICPA and AICPA continuing professional education programs, Mr. Yesner has participated in numerous speaking and lecture engagements throughout the United States. After attending the University of South Florida and Florida State University, he received a Bachelor of Arts degree in Accounting.

Berenfeld Spritzer is one of the largest independent accounting firms in South Florida with offices in Coral Gables and Fort Lauderdale. Founded in 1971, the firm is composed of more than 200 professionals providing accounting, audit, tax, litigation-support and consulting services. The firm serves as a trusted advisor to domestic and international business clients, the legal community and high-net-worth individuals. For more information, visit [www.bsss-cpa.com](http://www.bsss-cpa.com).