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February 14, 2014

*OF COUNSEL:*  
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FLETCHER FLEMING

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(1932-2002)

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(1936-2007)

MAIL TO:  
POST OFFICE BOX 1831  
PENSACOLA, FLORIDA 32591-1831

**RE: Potential Conflict of Interest**

Dear Client:

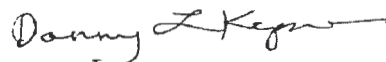
As noted in my recent letter, I made a mistake and the 2013 filing deadline was missed.\* Because of this error, a conflict of interest now exists between my firm and our clients in this litigation. Consequently, the Florida Bar rules require that the firm obtain your consent for our continued representation of you.

My firm does not believe that there is a substantial risk that the representation of you will be materially limited by a personal interest of me or the firm. We believe the firm can provide competent and diligent representation to you since the representation is not prohibited by law, provided that you give your informed consent, confirmed in writing signed by you, that you still desire our representation. At this point, there is no significant action to be taken on this case before the Supreme Court rules. Any action that may be taken after the ruling is announced, will pertain to motions for re-hearing or additional matters depending on the overall outcome of the case.

We have enclosed herein a "Waiver of Conflict of Interest for Continual Representation," for your consideration. If you agree with our staying on the case, please sign and date the waiver document and return it to us. Without your written consent, we have been told by the Bar we will be required to withdraw from representing you. Obviously, you can retain other counsel.

Whether you agree to stay with us or not, please accept our grateful thanks for allowing us to represent you to this point.

Very truly yours,  
SHELL, FLEMING, DAVIS & MENGE



Danny L. Kepner

DLK/jer  
Enclosure

**\*NOTE: IF YOU DID NOT RECEIVE A COPY OF THE FIRST LETTER** dated January 30, 2014, please contact my assistant, Juelee and she will promptly forward one to you.

**WAIVER OF CONFLICT OF INTEREST FOR CONTINUED REPRESENTATION**



If you wish for us to continue to represent you in the litigation challenging taxation of Pensacola Beach leasehold property, we would be pleased to do so, subject to the following understandings.

Although the interests of you and our law firm in this matter are generally consistent, it is recognized and understood that differences may exist or become evident during the course of our representation, because you have a potential attorney malpractice claim against our firm if the Florida Supreme Court rules that beach property cannot be taxed. Notwithstanding these possibilities, you have determined that it is in your best interest to have this law firm continue to represent you in connection with the challenge to ad valorem taxation of Pensacola Beach leasehold property.

Accordingly, this confirms your agreement that we continue to represent you in connection with the above-described matter.

If you agree that the foregoing accurately reflects our understanding, please print your name where indicated, sign, date and return to Danny Kepner the enclosed copy of this Waiver, by U.S. Mail, by fax (850) 435-1074, or by email to his assistant: [jriesau@shellfleming.com](mailto:jriesau@shellfleming.com).

Print: \_\_\_\_\_  
Client Name

\_\_\_\_\_  
Client Signature

\_\_\_\_\_  
Date

**NOTE: IF THERE HAS BEEN ANY CHANGE IN YOUR CONTACT INFORMATION, PLEASE PROVIDE UPDATED CONTACT INFORMATION ALONG WITH THIS FORM.**