

# *Certificate Of Specialization*

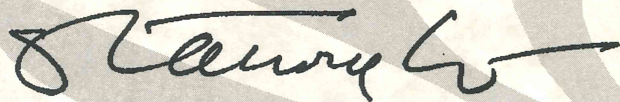
The California Board of Legal Specialization  
of the State Bar of California  
Certifies That

**PEDRAM BEN-COHEN**

Attorney at Law

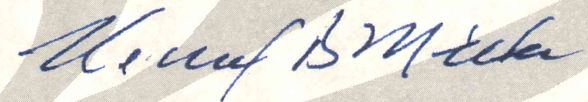
Satisfied the requirements of the State Bar of California Program for Certifying Legal Specialists in the practice of Taxation Law. Pursuant to authority conferred by the Board of Governors of the State Bar of California, the California Board of Legal Specialization designates that effective 9/1/2010 the above-named attorney is a

**California Legal Specialist in  
Taxation Law**



Stafford Matthews

*Chair, California Board of Legal Specialization*



Howard B. Miller

*President, The State Bar of California*