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MEMORANDUM

TO: State of Florida Auditor General

FROM: Aaron Thalwitzer, Esq., VAB Counsel

RE: Response to Item 9 – VAB Legal Counsel Qualifications



DATE: May 5, 2026

This memorandum is submitted in response to Item 9 of the State of Florida Auditor General’s document request concerning the qualifications of legal counsel for the Orange County Value Adjustment Board (“VAB”).

- a. At the time of my appointment as legal counsel to the Orange County VAB in December 2015, I was an attorney in private practice employed by Widerman Malek, PL (address: 1990 W. New Haven Ave., Suite 201, Melbourne, Florida 32904), where I was employed from 2010 through 2017. It has been more than eight years since I left that firm, and I do not presently possess any documentation specifically reflecting my employment with Widerman Malek, PL. Since late 2017, I have been employed by Gordon & Thalwitzer.
- b. I have been a licensed Florida attorney since September 26, 2007, as reflected in the Florida Bar’s official records. A screenshot from the Florida Bar’s website confirming my admission date is included as Exhibit A. At the time of my appointment in 2015, I had been practicing law for approximately eight (8) years and had been engaged in private practice for more than five (5) years.

Please let me know if you request any additional information.

Exhibit A

Bar Number:	42591
Mail Address:	Gordon & Thalwitzer 299 N Orlando Ave Cocoa Beach, FL 32931-2916 Office: 321-799-4777
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Personal Bar URL:	https://www.floridabar.org/mybarprofile/42591
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