

EXHIBIT 11



September 4, 2018

To whom it may concern,

As a longtime friend of Michael's (and the Cohen family), I would like to speak on his behalf and give you a sense of Michael's strong character.

I first met Michael Cohen when our sons were in nursery school (16 years ago) and our boys played on a baseball team together. Our boys continued to play on various sports teams together throughout the past 16 years, which has afforded me the opportunity to get to know Michael quite well and to become friends, both independently of our children, as well as with our families.

Michael went to every game and many, many practices, despite his very busy business schedule, and it was always abundantly clear to me that his family was his number one priority. He is a loving father, enthusiastic and caring, and always there for his family. He has always been an important part of our sports community, getting to know all of the boys very well, encouraging them, joking with them, giving them all funny nicknames and coaching them. He was always a dad that was fully present and supportive, despite the obvious business pressures and responsibilities that he faced.


In addition to his devotion to his family, he has been a very loyal friend to me, as well as many others in our community. Michael has always taken an interest in my businesses, particularly when I launched a new business 5 years ago. He was very eager to help me, took time from his incredibly busy schedule to read my business plan and offer advice, as well as to make introductions that proved to be very helpful as I built up my business. He went out of his way for me, for no other reason than to help a friend. As a token of my appreciation, I gave him a gift certificate to a local restaurant, which in turn he gave to his son to take my son out for dinner. He wanted nothing in return for his kindness and help. That is truly the kind of selfless character that Michael possesses.

Aside from playing sports together, our children also went to Columbia Grammar & Preparatory School together. Michael was an extremely active member of this community, often volunteering on committees that were typically all moms. He became a very active board member at a time when the school was going through many changes and there was a lack of leadership. He stepped in and brought much needed structure and order at a very tenuous time. It always amazed me that he was able to be so involved and helpful in so many aspects of his family's lives, in light of his tremendous business responsibilities.

It saddens me to see the turmoil that Michael is faced with at this time, as I know what a truly good person he is. I hope that this letter will help shine a light on Michael's true character and that this is taken into account.

Should you have any questions, please don't hesitate to contact me.

Sincerely,


Cozy Friedman