

EUGENE GITMAN, ESQUIRE  
ATTORNEY AT LAW

July 5, 2009

**Re: Andrew Mogilyansky's sentencing**

I am a recent graduate of Temple University Beasley School of Law. I presently represent Andrew and his companies in various matters. I am a member of the Philadelphia Russian community, and a practicing attorney in Pennsylvania and New Jersey.

I first met Andrew in 2006, through his sister-in-law, when he was kind enough to pick us up from Philadelphia International Airport after a vacation to Florida. At that that time, I was just beginning my second year of law school. When I first met Andrew, he was very polite and courteous, but because our drive home was very short, I had little opportunity to get to know him.

After several years of being out of touch with Andrew's sister-in-law, I received a phone call from her, asking that I assist Andrew in his preparations for sentencing. Having just recently passed the Pennsylvania Bar Examination, I was excited about the opportunity to participate in what is considered a high profile case by the Russian community.

Prior to my initial consultation with Andrew, and having limited experience in the area of criminal law, I was skeptical that I could provide any meaningful assistance. What I did not anticipate, however, was that Andrew envisioned our relationship as a two-way street. Andrew needed me to gather information on his businesses, so that he could make accurate disclosures to the pre-sentencing investigator. In exchange, Andrew provided me not only with financial compensation, but he also mentored me in finance, negotiation strategy, and international trade.

Since I began working with Andrew in May, I have visited him at the Federal Detention Center on an almost daily basis. I can say without hesitation, that I am better negotiator, that I have expanded my understanding of finance, business and international trade because of my contact with Andrew. I will credit Andrew for the rest of my career for providing me with an invaluable experience that has made me a better professional than I would have been had I never had an opportunity to work with him. Andrew's contributions to my professional development are not incidental to the types of tasks for which he has engaged me. Rather, Andrew has gone out of his way to provide me with advice and insight from a client's perspective on what it means to be a good attorney.

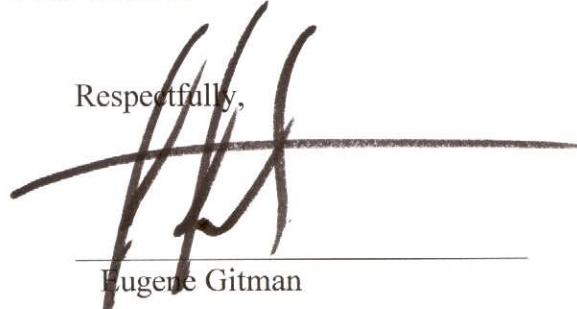
In my capacity as Andrew's attorney, I have come into frequent contact with Andrew's former business associates, friends and family members. Despite some of his former business associates' frustrations about his confinement, and inability to carry on his

business responsibilities, they have all praised him as an individual that is highly skilled, reliable, honest, and most of all honorable.

On one occasion, I was a first-hand witness to the quality of Andrew's character, when a vendor with whom Andrew is involved in a bitter dispute, miscalculated his debt to Andrew's business \$50,000.00 in Andrew's favor. Andrew requested that I contact the vendor, to let him know that he owed Andrew's business less than initially calculated. It is this kind of honesty that has given Andrew a strong reputation amongst his former business colleagues.

It is obviously not my place to sit in judgment of the kind of punishment Andrew deserves. I will not herein recount Andrew's record of good deeds, as I am confident that many others will come forward as I have to provide an account of the kinds of things that Andrew has done to enrich their lives. Nor am I ignorant of the nature of Andrew's crime. But it will always be in my mind that the sooner Andrew is able to return to society, the sooner society will benefit from Andrew's return.

Respectfully,

A handwritten signature in dark ink, appearing to be 'EG', is written over a horizontal line. The signature is stylized and somewhat cursive.

Eugene Gitman

EG/jr