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Honorable Mary A. McLaughlin United States District Court, Eastern District of Pennsylvania U.S. Courthouse 601 Market Street, Room #13614 Philadelphia, Pennsylvania 19106

July 10, 2009

Re: Andrew Mogilyansky Honorable Judge McLaughlin:

I am a practicing attorney and title agent in the Commonwealth of Pennsylvania for the last 17 and 11 years respectively. I preside over and conduct real estate closings on daily basis and have therefore conducted business with thousands of individuals and a great number of companies over the years.

I met Andrew sometime in 2002-2003 during a real estate transaction and was immediately impressed with his business ethics, the depth of his understanding of the subject matter and his ability to find fair and equitable solutions to solve issues arising out of complicated business transactions. I found him to be intellectually gifted, innovative and constructive in business situations.

I presided over a number of real estate transactions as a title agent for Andrew Mogilaynsky, Oksana Mogilyansky, their family members and businesses and can say without hesitation that Andrew has always conducted himself appropriately, with a sense of fair play and a keen understanding of the issues. In business, I know him to a generous, fair-minded and law abiding person. Having gotten to know him personally over the years, I can state that in his dealings with me, he has always been decent, forthright and honest. What I know of his charity work, leads me to believe that Andrew Mogilyansky is a positive, caring and productive member of society, who has done much good for others and can go on benefiting others if given the chance.

Please consider Andrew's numerous good deeds and his stellar reputation in the business community in passing your sentence.

Sincerely,

Irina Z. Vilk, Esquire