

**Andrew G. Gay, Sr. Esq.**  
**300 W. Palmetto Pk. Rd., Apt. 401**  
**Boca Raton, Fl 33432**

The Honorable Mary A. McLaughlin  
United States District Court  
For the Eastern District of Pennsylvania  
United States Courthouse  
601 Market Street, Room #13614  
Philadelphia, PA 19106-1723

May 14, 2009

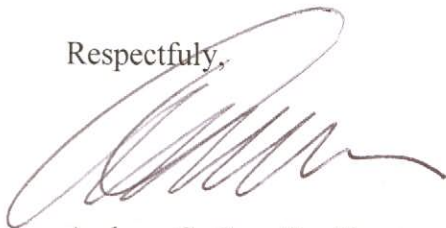
RE: United States vs. Andrew Mogilyansky

Dear Judge Mc Laughlin,

I have known Andrew Mogilyansky and his family for the last twelve years. We met through a mutual friend; and soon after, I began representing him, his family members and his businesses in various legal matters. During those twelve years we also visited socially frequently, sometimes more often than weekly. Over time, our families grew closer and Andrew and I decided to buy a home in Brigantine, N.J. where our families spent week-ends together in the summer.

Over the time that I have known Andrew, I have observed him to be highly intelligent, knowledgeable, honest, hardworking, and a good husband, father and son. He has always made time to be helpful to his family and friends. It has been my pleasure to represent him and to be his friend. From all that I know of him, I can only conclude that his conduct in this case is clearly out of character. Please consider these incites when imposing sentence. Thank for reading this.

Respectfully,

A handwritten signature in black ink, appearing to read 'Andrew G. Gay, Sr.', written in a cursive style.

Andrew G. Gay, Sr., Esq.