

July 18, 2009

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

Dear Judge McLaughlin,

My name is Yuriy Merkulov. It is my honor to write this letter to you as I find it necessary in the name of justice, as only justice should be the basis of all principles of humanity.

I am 43 years old, I reside in the capital of Ukraine – the city of Kiev. I met Andrew Mogilyansky over 10 years ago. Over the years that I have known him – I know him as a very kind and smart person, - a person who is always willing to help his friends and close people no matter what. The fact that in his young years he was able to start his own business and lead it successfully in Russia and Ukraine – tells a lot. Judging from my own experience I can say that it is extremely difficult taking into consideration poor economy, weak legal structure and high levels of corruption in these countries.

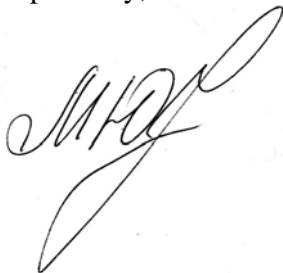
I know Andrew's family very well. I worked together with his wife Oksana for several years at the Kiev Post English-language newspaper and Kiev Business Directory publication in Kiev, Ukraine. I became very good friends with Oksana and Andrew, and I was a guest at their wedding.

When I and my family were going through some very difficult times, Andrew came to my rescue and offered me a free-lance job at the phone directory that his company was publishing in the U.S. A number of years of working together allow me to speak of him as a fair employer, who has always been very understanding and honest. Last year, with Andrew's help I was able to purchase a car, for which I am very thankful. I am usually very cautious with people, especially when I have to trust them large amounts of money, but I trusted Andrew completely, never having any doubts about his honesty.

I know very well of Andrew's relationships with his wife and children, and of love and care he has surrounded his family and friends. And, therefore, it was very painful for me to hear of what has happened. Everyone who knows Andrew knows first hand what a beautiful person he is, inside and out. Moreover, everyone who knows Andrew stands by him through these difficult times.

Your Honor, I thank you for this opportunity to write to you and tell you what a great man Andrew Mogilyansky is. Please be very lenient with him.

Respectfully,

A handwritten signature in black ink, appearing to be 'Y. Merkulov', written in a cursive style.

Yuriy Merkulov
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