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 DISTRICT OF DELAWARE
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November 13, 2013

To the Honorable Judge Gregory M. Sleet, Chief U.S. District Court Judge:

RE: Dkt. No. 1:13CR00022-001 (GMS)

I am sincerely requesting your consideration on a few things:

- A 30-day extension on my reporting date, which is currently scheduled for December 4, 2013. My reasons are many for the requests and I'll do my best to list them here.

Eshowings, Inc., business concerns. Information about my sentencing was in the news within two days of the sentencing. It was on WDEL and other stations as well as print media. As a result, I was immediately forced to resign as CEO of the company and have been working with my attorney (Kevin Mann / Cross & Simon), my top management and my wife to leave the company in the best possible position in my absence.

While I've made great progress in these areas, we've lost a tremendous amount of business. To date, we've lost:

Firm Name	Location	Average Monthly Gross Income
Prudential Fox & Roach	De, NJ & PA	\$50,000.00
RE/MAX Action	PA	\$2,000.00
RE/MAX Town & Country	PA	\$1,700.00
Keller Williams Realty	DE, NJ & PA	\$7,500.00
RE/MAX Main Line	PA	\$2,600.00
Jacksonville MLS	NC	\$10,500.00
TOTALS >>		\$74,300.00

I'm quite certain loss of clients is not over yet. My team has met with dozens of firms to provide assurances that eshowings will continue to be in a strong position to provide our high level of services. I do believe we've made progress in this area.

However, our current losses represent about 30% of the monthly gross income of the company.

I sincerely need every minute possible to provide the extra training and expertise required to have a chance at leaving the company in a position whereby we have the best possible chances of actually surviving.

I might add, we have been and are continuing to pay our weekly liabilities in full, each and every week.

From a legal standpoint, Kevin Mann is working with us now to make sure that all proper legal papers are in order in my absence.

My main two concerns are the welfare of my wife and children as well as the business. This is their livelihood, without which, my wife and children will have no financial support.

On a personal note, we have discussed the situation with our children, Samantha is 15, Teddy is 13 and Britney is 26, a schoolteacher and married.

Britney is due to have her first child (our first grandchild) on December 7, 2013. It's extremely important to me, Britney, my children and son-in-law that I am there to witness this momentous event. Whatever my shortcomings are, I do not fall short on being a good father and husband. And, to be clear, I do take ABSOLUTE responsibility for the tax situation that put me in this position to begin with.

At the sentencing, you felt as if I didn't take full responsibility. In all due respect, I did then and I do now. I'd like to take just a few minutes to explain a few things that I don't believe you were aware of at the sentencing.

My attorney, Gregory Spadea, in all due respect, was a complete disappointment.¹ I understand my plea agreement, for which I signed, prevents me from making any legal arguments with regard to inept legal representation. In your efforts to consider my request, I do believe it's important for you to be aware of just a few items.

For starters, it was my wife and I that requested that Mr. Spadea meet with our witnesses prior to the sentencing. That meeting occurred the evening before the sentencing, at my home. Mr. Spadea had never met a single witness and the approximate three hours we spent at my house, well, it was abundantly clear that he didn't have proper knowledge of what my witnesses were bringing to the table nor did he have hardly any understanding of just what showings did, my role, etc.

Prior to the sentencing, Mr. Spadea asked me to make notes during the sentencing, which I did. He did not use one single note. If you recall, you rebuffed him several times. He made not one objection. He used not one single note I had provided him to refute some of the things the prosecution witnesses were saying.

¹ He was retained by me probably at least two years prior to sentencing.

When the criminal investigation started, I hired a group call JG Tax Group (FLA) that specializes in handling these matters. Obviously, they worked with me for about two years to make sure everything was in absolute compliance. For example, they advised me that I should go back and reclassify hundreds of thousands of dollars, dollars that were legitimate company expenses, to reclassify those expenses as personal income to me. Their reasoning was that I was already in enough trouble and that they didn't want one single thing on my tax returns to even raise a red flag of any sort.

I followed their advice. Hence, when you were looking at the documents provided to you from the prosecution, it looked like I had taken all this money, personally. Judge Sleet, I did not. I've thought about this long and hard and frankly, if I were in your shoes and believed what the documents seemed to indicate, I would have thrown the book at me too.

I might add, JG TAX Group questioned me extensively, over a period of months, if not years, with questions like, did I hide money off-shore, did I bury money in my backyard, did I hide money anywhere, etc. I consistently told them the answer was ABSOLUTELY NOT and that I was 100% confident that the investigation would not show anything of the sort, and the investigation did not. Every dime that came into the company was reported properly and matched the bank reconciliations. Every dime that came to me was reflected to the penny in my personal bank account.

There was never any effort on my part to hide anything ... I always knew the day of reckoning would come and at least in that regard, I did the right thing by keeping proper records.

One other thing that comes to mind: the prosecution said I used company fund to buy a pontoon boat. I did not! I did purchase a pontoon boat and the day that I did, I only had a company check on me. I gave Shorts Marine a company check for the down payment, which I believe was on a Saturday and I immediately paid the funds back to the company, from my personal funds two days later, on a Monday. I can support this as well. In fact, we're still making monthly payments and the boat will be sold in the spring.

I can support everything I've told you in this letter by providing communications via email from JG TAX Group and other sources.

Finally, I am begging you to allow me to do my best to wrap up business matters and to allow me to see the birth of our first grandson as well as the ability to spend Christmas with my family. If I have to serve 30 months, my 15-year-old daughter (she'll be 16 in January 2014) will be an adult and headed to college and my 13 year old son (he'll be 14 in February 2014) will nearly be an adult. It breaks my heart to know that I will not be here to guide my children through this difficult period. I know it's my fault and trust me, as a husband and father, I feel like a complete failure to my family, business and employees.

My only hope is to make restitution and make things right.

Lastly, I understand that I can request reconsideration of the sentence you gave me. I would respectfully request that you would reconsider the sentence. I know I'm at fault, I know I have to do time and I deserve to have to do time. I've already learned my lesson and being in jail for 30 months, I don't believe, will do anything to cause me to learn my lesson then being in jail for a more reasonable period.

I am currently in counseling (and have been for the last two months plus) with Dr. Rowen, Kathlyn, MD and psychiatrist. She is located at 3521 Silverside Rd, Wilmington, DE 19810. 302-529-5760. She has been an immense help to me and my wife in our struggles to deal with all that we are dealing with. She does have me on medication and I continue to see her.

As I'm sure your file indicates, my PO is Mr. Carmicle. He will certainly tell you that there have been no instances and that I've been in full compliance.

The sooner I can put this behind me, the sooner I can start making restitution. I'm not an attorney and I'm sure I'm not saying everything in perfect legal terms but I have done my best to sincerely make these request to you.

A combination of time served and house arrest would be most appreciated. At least from home, I can be there for my wife and children, as well as my company.

I sincerely apologize for all the trouble I've caused the courts and others and before God, I do take full and absolute responsibility.

If there is any other information you need, please let me know and I'll provide it as soon as humanly possible.

Most Sincerely,



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