

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

UNITED STATES OF AMERICA,	:	
	:	
Plaintiff,	:	
	:	
v.	:	Cr.A. No. 13-22-GMS
	:	
CHARLES W. SMITH,	:	
	:	
Defendant.	:	

**SENTENCING MEMORANDUM SUBMITTED
ON BEHALF OF DEFENDANT CHARLES W. SMITH**

COMES NOW, Defendant Charles w. Smith by and through his attorney, Gregory J. Spadea, and respectfully requests that this Honorable Court grant Defendant a downward Sentencing variance¹ or departure based upon the following grounds:

A. Introduction.

Sentencing in the above captioned criminal action is scheduled for Wednesday, September 4, 2013 at 2:00 P.M. in the United States District Court for the District of Delaware before the Honorable Gregory M. Sleet. Defendant Smith is to be sentenced on ten counts of failing to truthfully account and pay over federal income taxes and Federal Insurance Contributions Act Taxes in violation of 26 U.S.C. § 7202. As calculated in the Presentence Report, Defendant Smith's guideline range of sentence is 33 to 41 months incarceration. This calculation is predicated upon a base offense level of 19 with a Criminal History of II.

¹ See United States v. Vampire Nation, 451 F.3d 189 (3rd Cir. 2006), ruling that a post Booker discretionary sentence not based on a specific Guidelines departure provision is known as a Sentencing "variance". Id. at 195, n. 2, citing United States v. Sitting Bear, 436 F.3d 929, 932-933 (8th Cir. 2006).

B. Factors to be Considered Pursuant to 18 U.S.C. § 3553(a).

In United States v. Booker, 543 U.S. 220, 125 S.Ct. 738, 160 L.Ed.2d 621 (2005), the United States Supreme Court held that the United States Sentencing Guidelines are only advisory, not mandatory. Thus, the factors set forth in 18 U.S.C. § 3553(a) must be considered by a district court in fashioning a sentence for a defendant that is sufficient, but not greater than necessary.² These factors include: the nature and circumstances of the offense, the history and characteristics of the defendant, the need for the sentence imposed to promote respect for the law, and the need to avoid unwarranted sentencing disparities.³ Post-Booker, a district court may now consider a virtually unlimited number of potential mitigating factors.⁴

² See United States v. Vampire Nation, *supra* at 195-196, holding that the Guidelines are now advisory; that post-Booker, district courts exercise broad discretion in imposing sentences, so long as they begin with a properly calculated Guidelines range of Sentence and fully consider the broad variety of factors set forth in 18 U.S.C. § 3553(a) as well as all grounds advanced by the parties at Sentencing; and, that a district court may exercise discretion to vary from a Sentence under the Guidelines in a way that is not based on a specific Guidelines departure provision.

³ In pertinent part, 18 U.S.C. § 3553(a) reads as follows:

- (a) **Factors To Be Considered in Imposing a Sentence.** - The court shall impose a sentence sufficient, but not greater than necessary, to comply with the purposes set forth in paragraph (2) of this subsection. The court, in determining the particular sentence to be imposed, shall consider—
- (1) the nature and circumstances of the offense and the history and characteristics of the defendant;
 - (2) the need for the sentence imposed—
 - (A) to reflect the seriousness of the offense, to promote respect for the law, and to provide just punishment for the offense;
 - (B) to afford adequate deterrence to criminal conduct;
 - (C) to protect the public from further crimes of the defendant; and,
 - (D) to provide the defendant with needed educational or vocational training, medical care, or other correctional treatment in the most effective manner;
 - (3) the kinds of sentences available;

Pursuant to the Booker decision, district court judges have the authority to deviate from the guidelines either upwards or downwards. The Booker Court clearly acknowledged that each individual defendant cannot always be sentenced in accordance with a statutory guideline. Each case has its own merits or flaws and each defendant has their own level of culpability. In fact, it has been held that the Guidelines “do not require a judge to leave compassion and common sense at the door to the courtroom.”⁵

C. Defendant Smith’ Remorse and Acceptance of Responsibility.

Mr. Smith has accepted responsibility for his conduct in the instant criminal case and is highly remorseful. Attached hereto as Exhibit “A” is a letter Mr. Smith has written to the Court in which he expresses his genuine remorse for his actions. Specifically, Mr. Smith writes:

I would like to begin with an apology to the courts and to all of the public officials whose time I wasted for this stupid act I committed. **I take full responsibility for what I have done and have been sorry for what I done from the beginning of this stupid act.**

* * *

-
- (4) the kinds of sentence and the sentencing range established for—
 - (A) the applicable category of offense committed by the applicable category of defendant as set forth in the guidelines....
 - (5) any pertinent policy statement....
 - (6) the need to avoid unwarranted sentence disparities among defendants with similar records who have been found guilty of similar conduct; and,
 - (7) the need to provide restitution to any victims of the offense.

⁴ See Koon v. United States, 518 U.S. 81, 106 (1996), and United States v. Coleman, 188 F.3d 354, 358 (6th Cir. 1999).

⁵ See United States v. Dominguez, 296 F.3d 192, 196 (3rd Cir. 2002).

D. Defendant Smith' Excellent Employment History.

Mr. Smith started his own Company E-showings in 1999 after working as a realtor and identifying a need for the real estate industry. His company schedules real property "showings" for about 70% of the real estate market in the Tri-State Area as well as a number of other states. The company has two offices, one in Newark Delaware and one in Wilmington Beach, North Carolina. Currently, Mr. Smith works 60 hours a week but does not take a salary, and employs 180 people. Testimonials from clients attached hereto as Exhibit "B."

In addition to building a successful company, Mr. Smith is raising two children and takes care of his 76 year old father William, with whom he is very close. Mr. Smith has helped other family members.

There have been previous cases in which a downward departure or variance was granted based, in part, on a defendant's proven employability and exemplary work history.⁶ It is requested that this Honorable Court consider Mr. Smith's steady

⁶ See: United States v. Thompson, 74 F.Supp.2d 69 (D.Mass. 1999), involving departure from 87 to 60 months in drug case-setting out framework for determining when employment history and family ties warrant downward departure as extraordinary – here "not only did defendant exhibit a sustained commitment to his family dating back to the instant he became a father, he consistently worked to provide for them", reversed 234 F.3d 74 (1st Cir. 2000), holding that district court erred in limiting its inquiry to cases involving crack cocaine dealers and then asking whether defendant's record stood apart from the rest; United States v. Jones, 158 F.3d 492 (10th Cir. 1998), where defendant pled guilty to possession of a firearm by a prohibited person, the district court did not abuse its discretion in departing downward by three levels when, as one of eleven factors, it considered the defendant's long impressive work history when good jobs are scarce; United States v. Higgins, 967 F.2d 841 (3d Cir. 1992), holding that young age and stable employment will justify a downward departure if "extraordinary" and remanding case to determine if judge realized he had authority to depart; United States v. Alba, 933 F.2d 1117 (2d Cir. 1991), downward departure appropriate where defendant had long-standing employment at two jobs; United States v. Jagmohan, 909 F.2d 61 (2d Cir. 1990), downward departure warranted given exceptional employment history and nature of the crime; United States v. Big Crow, 898 F.2d 1326, 1331-32 (8th Cir. 1990), downward departure appropriate on basis of excellent employment record; United States v. Harris, 293 F.3d 863 (5th Cir. 2002), holding that Sentencing court could properly consider defendant's unblemished record as a police officer in departing downward in a civil rights case.

employment record and as a job creator as a basis for a downward Sentencing departure or variance.

E. Family Responsibilities.

As indicated in the Pre-Sentence Report, Mr. Smith and his wife, Catherine Smith has two children together Samatha Smith, who is fifteen years old and Theodore Smith who is thirteen years old. Mr. Smith is very close to his children who reside with him and his wife Cathy in Bear, Delaware. Mr. Smith's children attend Caravel Academy and are involved in a variety of extracurricular activities. Ms. Catherine Smith has a twenty-five year old daughter Brittany Russell from a previous marriage. Ms. Russell is a special education school teacher in Cecil County Maryland. Mr. Smith is very close to all his children including his step daughter Brittany. Through his company E-showings Katherine is paid \$1,964 (net) per week that the family uses to pay the household expenses. Mr. Smith is very close with his seventy-six year old father William Smith, who is in poor health. His father is not aware of this offense and he is concerned that if his father learns that he will be incarcerated the stress could adversely affect his father's health. Federal courts have recognized a defendant's family responsibilities as a potential basis for a downward Sentencing departure or variance.⁷

F. Character Reference Letter. Attached to this Memorandum as Exhibit "C" is a character reference letter from regarding Mr. Smith from Mr. Toby Kot, the General Manager of the E-showings. Mr. Kot's letter succinctly sums up Mr. Smith's character:

⁷ See: United States v. Gallant, 111 F.3d 1029 (2nd Cir. 1997), affirming a district court's downward departure in a drug case from 46 to 57 months to 8 days where the defendant showed he was a conscientious and caring father for two sons who would have faced severe financial hardships were their father incarcerated for a lengthy period of time; and, United States v. Kola, 133 F.Supp. 345 (S.D.N.Y. 2001), granting a downward departure for a husband and wife who filed false tax returns for their business in part because of needs of their small children.

“Undoubtedly, Charlie is someone who you can always count on and trust. Charlie has been there for me for the past 10 years. I am grateful for the opportunity he has given me as an employee as an operator holding many roles for his organization...”

“This successful organization brings growing opportunities to his team and an influx of knowledge that I believe I would not have learned anywhere else. Charlie as my mentor and Boss has helped develop me into the strong successful manager and person I am today.”

[Emphasis added.] I have attached character reference letters from the Defendant’s wife Cathy, his step daughter Brittany Russell, his friends Ashley Irwin, Albert & Joan Lanouette, Jay Lantz, Sharon Lantz and his sister-in-law Paula Lanouette. It is respectfully requested that the Court take this letter into consideration prior to sentencing Mr. Smith.⁸

G. Offense Conduct.

Mr. Smith recognizes the serious nature of his offense conduct. He in no way seeks to depreciate the gravity of his crime. However, counsel submits that it is important to consider the circumstances that surrounded Mr. Smith’ knowingly and voluntarily deciding to attempt to evade the payment of federal income tax.

What began as a stroke of great fortune for Mr. Smith quickly became a nightmare. Mr. Smith started a company that grew too quickly and did not have the infrastructure to handle the growth. Mr. Smith’s lack of good accounting and bookkeeping left him vulnerable to exercising bad judgment.

⁸ Also attached to Exhibit “C” is a letter dated March 31, 2010 from Mr. Hamm to Mr. Francis acknowledging receipt of Mr. Francis’ donation in the amount of \$2,000.00 to the Proverbs Basketball Mentoring Program. This evidences Mr. Francis’ dedication to the Proverbs Program since in addition to volunteering a great deal of his time to mentor youth in the program, he also supports it financially.

Although Mr. Smith has a bad track record for consistently paying over the federal employment taxes to the Internal Revenue from 2007 through 2009, he used the money to finance the rapid growth of his business. Mr Smith became ill with diverticulitis in June 2006, and was hospitalized for eight days and had surgery in August 2006. Mr. Smith relied on Aaron Morris to work with the accounting firm Belfint and Lyons to go over the company records and file the back tax returns. Then Mr. Smith hired JG Tax Group in 2010 to prepare and file all the delinquent income and payroll tax returns.

Mr. Smith is currently making payments on the back taxes and trying to remain current on his payroll tax obligations. However, if Mr. Smith were incarcerated there would be no one qualified to run his business and 180 people would lose their jobs and the Company would fall apart.

On behalf of Mr. Smith, counsel seeks a Sentence that does not involve a period of incarceration in order to preserve Mr. Smith's ability to run his business E-showings from his home so he can pay the government back within a reasonable period. To this end, counsel urges the Court to impose a Sentence of home confinement followed by a term of supervised release.

Other federal courts, including the United States Court of Appeals for the Third Circuit, have upheld departures and variances in tax evasion cases. See: United States v. Tomko, 562 F.3d 558, 561-563 (3rd Cir. 2009) (*en banc*), upholding a downward variance from 12 to 18 month Guideline range of Sentence to probation in tax evasion case resulting in \$228,557.00 tax deficiency; United States v. Gardellini, 545 F.3d 1089, 1090-1091 (D.C.Cir. 2008), affirming a downward variance from 10 to 16 month Guideline

range of Sentence to probation where the district court found that defendant cooperated with authorities, accepted responsibility, and posed minimal risk of recidivism; and, United States v. Carter, 538 F.3d 784, 787, 793 (7th Cir. 2008), upholding a downward variance from 87 to 108 month Guideline range of Sentence to 24 months incarceration for a 61 year old defendant whose offenses were deemed not part of the “heartland” of money laundering offenses.⁹

In light of the foregoing precedent for a downward Sentencing variance in appropriate tax evasion cases, counsel requests that a similar downward Sentencing variance be granted in the case sub judice and that Mr. Smith be Sentenced to a term of home confinement followed by supervised release.

H. Defendant Smith’s Prior Criminal History.

As is indicated in the Presentence Report, Mr. Smith had a problem with alcohol when he was 29 years old and was convicted of a DUI. He was also convicted of a DUI when he was 43 and no longer consumes alcohol outside of his home. The Defendant was convicted of offensive touching of a sixteen year old girl in May 2000, and attributes his bad conduct to alcoholism. He has stopped drinking and has never used illegal drugs and has not been involved with the criminal justice system for the last 12 years.

I. No Likelihood of Recidivism.

⁹ Some federal courts have taken a different view on downward variances in tax evasion cases. See: United States v. Ture, 450 F.3d 352, 354-355 (8th Cir. 2006), holding that a downward variance to probation from a guideline range of 12 to 18 months was unreasonable under Booker given the long duration of defendant’s criminal conduct and the amount of taxes evaded, namely, \$240,252.00; and, United States v. Carlson, 498 F.3d 761, (8th Cir. 2007), relying on Ture decision and reversing variance to Sentence of 8 months home confinement where guideline range was 18 to 24 months in case involving failure to make payroll tax payments totaling \$561,233.76 over a five year period.

Mr. Smith has expressed his remorse and his firm conviction never to stray from the course of being a law-abiding citizen in the future. Mr. Smith vows that he will never commit another criminal offense.

J. Incarceration Will Cause Defendant Smith to Lose His Company. As previously indicated, Mr. Smith has enjoyed fourteen years of success running E-showings which has grown immensely. Mr. Smith is the only person who can continue to ensure the Company thrives so it can pay the government back in full. However, if he is incarcerated, the company will fall apart and his 180 employees will be terminated and lose their jobs. Mr. Smith's company has over 25,000 clients in 39 states and the loss of his company would be a disaster for his clients who rely on E-showings. It is unlikely that Mr. Smith will be able to start another successful company since he will be stigmatized by the felony convictions he incurred in the case at bar. Mr. Smith and his family will suffer as a result of the loss of his wife Catherine's employment with E-showings. In light of the fact that Mr. Smith's company E-showings will fall apart if he is incarcerated, it is respectfully requested that the Court fashion a Sentence that will permit Mr. Smith maintain his current position running E-showings from his home.

K. Cooperation with the Government's Investigation.

The government's investigation of this case commenced in 2010. Upon being contacted by the government, Mr. Smith cooperated fully with the investigation. Mr. Smith filed all the tax returns that were due and requested by the IRS. Mr. Smith is also making monthly payments of \$4,500 towards his tax liability which he plans to increase in November of this year.

L. Totality of the Circumstances.

Defendant Smith submits that based upon the mitigating factors set forth above, the Court should consider the totality of the circumstances of this case. The Court is permitted to consider the totality of the circumstances when fashioning a sentence.¹⁰ In fact, the Court may even act sua sponte recognizing the district court's inherent authority to depart from the Guidelines.¹¹

M. Conclusion.

Based upon the foregoing facts and legal authorities, Defendant Charles w. Smith requests that he be granted a downward Sentencing variance or departure to a term of home confinement followed by supervised release. Such a Sentence would have an appropriate punitive and deterrent effect, yet would permit Mr. Smith to continue to run his company E-showings and repay the Government in full.

WHEREFORE, Defendant Charles w. Smith respectfully requests that this Honorable Court grant a downward Sentencing variance or departure from his Guideline range of Sentence at the time of Sentencing in the subject criminal action.

Respectfully submitted,

/s/ Gregory J. Spadea
GREGORY J. SPADEA
204 East Chester Pike
Ridley Park, PA 19078
(610) 521-0604
Attorney for Defendant,
Charles w. Smith

Dated: August 26, 2013

¹⁰ See United States v. Delgado, 994 F.Supp. 143 (E.D.N.Y. 1998), granting a three level downward departure based on a first time offender drug courier under pressure from creditors and in combination with other circumstances such as aberrant behavior, fragility, and an exceptionally difficult life.

¹¹ See United States v. Williams, 65 F.3d 301, 309-310 (2d Cir. 1995), holding that the Guidelines do not displace the traditional role of the district court in bringing compassion and common sense to the sentencing process.

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

UNITED STATES OF AMERICA,	:	
	:	
Plaintiff,	:	
	:	
v.	:	Cr.A. No. 13-22-GMS
	:	
CHARLES W. SMITH,	:	
	:	
Defendant.	:	

CERTIFICATE OF SERVICE

I, Gregory J. Spadea, attorney for Defendant Charles w. Smith do hereby certify that on this 26th day of August, A.D., 2013, I have had the attached Sentencing Memorandum Submitted on Behalf of Defendant Charles w. Smith served electronically and via e-mail upon the individual listed below at the following address:

Jennifer K. Welsh, Esquire
Assistant United States Attorney
United States Attorney's Office
Nemours Building
1007 Orange Street, 7th Floor
P.O. Box 2046
Wilmington, Delaware 19801

/s/ Gregory J. Spadea

GREGORY J. SPADEA
204 East Chester Pike
Ridley Park, PA 19078
(610) 521-0604
Attorney for Defendant,
Charles w. Smith

Exhibit A

Charles W. Smith
18 Tammie Drive
Bear, DE 19701
(302) 229-4580

August 22, 2013

U.S. District Court Judge

Dear Honorable Gregory M. Sleet:

I would like to begin with an apology to the courts and to all of the public officials whose time I wasted for this stupid act I committed. I take full responsibility for what I have done and have been sorry for what I done from the beginning of this stupid act.

Judge Sleet, in all honesty, before I knew it, I was in over my head. From 1999 through at least 2006, I took almost no funds from the company. In fact, I invested every nickel I had into the company. I lost my townhome because I could not afford to pay the mortgage. It was sold via a Sheriffs sale. There are countless other sacrifices that I made to build the company as well.

The firm, Belfint & Lyons, literally sat in my office for at least three months, going over every bank statement, checks paid and checks received. To my knowledge, they prepared every tax return through 2006. During this time, I was entirely dependent on Mr. Morris to work with the CPA firms to meet all legal requirements.

When the IRS investigation started, I hired JG TAX Group to assist me. JG Tax Group immediately told me that I need to get all tax returns completed and filed. They instructed me to go over all expenses and to claim virtually everything as personal income to me. They said they did not want to give the IRS even one reason to suspect that I was taking any funds for which I did not claim as personal income. End result, all the funds paid for trade shows, business travel, rental cars, meals, etc., all were reclassified as personal income to me.

Mr. Sleet, these were legitimate business expenses. I typically travel about 100,000 miles a year doing shows and meeting with clients or potential clients. We do about eight shows a year and that doesn't count for extensive other travel to sign up business. All of these expenses, per the advice of JG Tax Group, were reclassified as personal income to me.

Mr. Sleet, my lifestyle is the same today as it was in 1999. My wife still drives her 2003 Toyota Camry. I still drive my 2008 Expedition. There are no records that indicate in anyway, that I'm 'living the high life.'

Judge Sleet, the only way that I can pay the funds I owe, is for the business to remain viable. Eshowings, Inc., will keep all liabilities current, i.e., paid every Friday. I do believe that we can start paying a minimum of \$7,500 per month. The company has two other debts, one totaling \$5,000 per month which will be paid off in 5 months. The other totals \$879 per month and that will be paid off in 9 months.

I believe that within 5 months, we could increase the monthly payments to the IRS to \$12,500, if I am given house arrest and continue to run the company.

The other option too, is to sell the company. There are only two other firms that do what we do on a national basis. I know that we are not in a position to sell with the legal issues I'm dealing with but I believe, once resolved, the company possibly could be sold and sold for enough that all debts to the IRS could be paid.

I am pleading with you to consider house arrest. It's the only way that I can continue to run the business and be able to pay the debt I owe. On a personal note, I am a good father and husband. But, the situation I am in certainly makes me feel like a failure. I am so sorry for letting things get so terribly out of hand. It seems like before I knew it, I was just overwhelmed in every regard.

I know that no person is indispensable. But, clearly, the company will suffer immensely without my leadership. I'm not sure if the company can survive. My reputation and status in the real estate industry is a cornerstone of how we keep clients and secure new clients. I am extremely respected. My concern is also for our clients. We service over 25,000 clients in 39 states. The loss of our services would be a complete disaster for these firms. Just to give you an idea, the impact locally. TREND MLS services the DE, NJ and PA regions. They comprise about 24,000 members. We service about 71% of the entire membership. Firms like Prudential Fox & Roach, Patterson-Schwartz, all RE/MAX firms, all Century 21 Alliance firms, all Keller Williams and Exit realty firm. The loss and/or any interruption in our services would be the last thing the real estate industry needs, particularly after dealing with a depressed housing market since 2008.

My father is 76 and not in good health. I am very close to my father and he knows nothing of these legal issues. I am very fearful that if he found out I was going to jail, I'm very fearful that it may simply be too much for him to handle.


I am so, so, so very sorry this has come to this. I do accept full responsibility – it is my fault, period.

Most Sincerely,



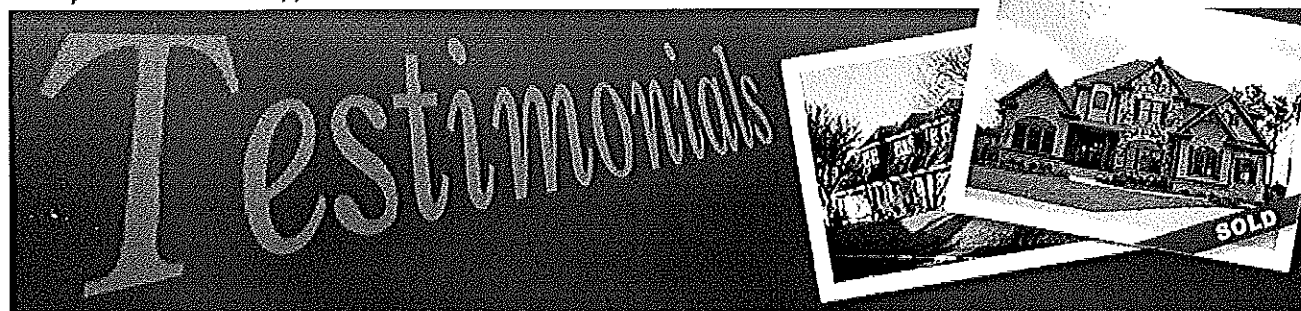
Charles W. Smith

Exhibit B

Member login: User Pass 
[Forgot your password?](#)

eshowings

"Your Real Estate Appointment Center"



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[Help](#) | [FAQ](#) | [Login](#)

Our Philosophy

It's so simple. Our goal is to have customers for life. Our first priority is to build a business relationship based on mutual trust, value and service.

When you speak, we listen. We act. We deliver.

Ideas, problems, questions, -- they are dealt with immediately. We treat each and every firm with respect and care because we deeply believe you are our lifeblood.

We are a firm with integrity

You'll always hear the truth, even when we all wish the truth were perhaps something different. That's just the way we operate. Firms quickly come to understand and appreciate that we're a firm of action! Any issues brought to our attention are immediately addressed in a professional manner.

How we measure success

When it comes to our relationship with our service providers, we've learned that it's easy to assume our providers are providing excellent service, that is, when everything is going right! However -- years of experience has taught us that it's only when a provider is experiencing difficulty in one way or another, can one accurately learn the level of service and commitment of that provider.

Our Promise to You

- To provide professional, efficient services at all times, combined with state-of-the art technology.
- To treat each and every person with respect.
- To never lose sight that our customers are our sole reason for existence.
- To admit when we are wrong and offer immediate solutions.
- To be the absolute best in our field at all times.
- To guarantee our services -- always.

Read what some of clients have to say about eshowings!

Susan Medford - Prudential, Fox & Roach - West Chester

E Showings has been fantastic! It is the only "Professional" way to conduct business.

My clients love it because they can access the feedback themselves and I love it because it is right there in print for them to see. The showing agents respond with feedback much more readily to the E Showings then they ever do. It is convenient for the listing agent with all the statistics provided for us.

I wish we had it sooner, and can never imagine being without it (that would be a step backward for our business).

Thank you wholeheartily for this invaluable tool.



Prudential
 Fox & Roach
 REALTORS

Gerry Mele - eLand Realty

I have been a client for close to 5 years. Since I work alone, I could not have managed appointments without your service. Your service has been excellent and your staff both pleasant and efficient. Hope our paths will cross again in the future.

Teresa Pointer - Long & Foster Real Estate - Media, PA

There were several brokers I was working with in Montgomery County this week and you have no idea how disappointed I became when I realized that they were not using your firm.

Their offices close early, the agents never answer their phones and I had to get an out of town buyer into a home for a 2nd showing. If your service was being used by them I could have made the appointment. It made me realize that they lost a sale as a result of not using you because my buyer just put in an offer on the other house they were able to access through your showing desk. Amazing testimonial yes!

I determined that ONE sale for them would more than pay for a year's service through eshowings.com!!!

Now, with your great company and service, we no longer have to suffer the pains of sitting on "desk duty" and losing sales to careless fellow agents who don't relay messages properly and never reach sellers.

Thanks for delivering such outstanding consistent service!!

Tony B. - DiDonato Realty Company - Trenton, NJ

"Angel was very polite... I'm surprised to see how professional you have become... The bar is being raised."

Peggy Ragsdale - Prudential, Fox & Roach Realtors - Media, PA

Thank you for your great support.



Prudential
 Fox & Roach
 REALTORS

Tony Dahm - Prudential, Fox & Roach - West Chester, PA

I am a huge fan of the E-Showings system.

It saves so much time in getting feedback on my listings and it raises the professional image of PFR to our competitors. It also allows the sellers to see the feedback themselves directly from the buyers, frequently keeping the listing agent from being the "bad guy".

I can't imagine conducting business without E-Showings.



Prudential
 Fox & Roach
 REALTORS

Pam Krim - Broker Associate/Owner Associate - Keller Williams Realty - North Wilmington

Your Company (E-showings) has grown in leaps and bounds, but all this growth has benefited the realtor community to the maximum.

The features, tools and services available via your software are outstanding. Your representatives in the call center are well-trained, concise, and courteous to us and our Clients.

When the exception does occur, if brought to the supervisor's attention, it appears to be addressed in a professional manner.

Services like E-showings help make our professional life easier.

Thank you for a job well done and keep up the great work.



Kim Andrews - Re/Max Centre Realtors



Exhibit C

Chief U.S. District Court judge

The Honorable Gregory M. Sleet


I'm writing this letter in the hopes that it will help you to see what kind of person Charlie Smith truly is, despite the transgressions that led us all to this point.

My family and I have known Charlie as a Friend/Mentor and Boss for 10 plus years, and in that time we have seen many aspects of Charlie's personality. We have always found Charlie to be extremely kind, Loyal, dependable, respectful, generous and well regarded among his peers.

Undoubtedly Charlie is someone who you can always count on and trust. Charlie has been there for me for the past 10 years. I am grateful for the opportunity he has given me as an employee 10 years ago as an operator holding many roles for his organization leading into today's environment as the General Manager. This successful organization brings growing opportunities to his team and an influx of knowledge that I believe I would not have learned anywhere else. Charlie as my mentor and Boss has helped develop me into the strong successful manager and person I am today.

Charlie was there for the birth of our daughter who is now 3 years old. With having a child and balancing the demands and unforeseen circumstances of life and work he has always been supportive, accommodating and willing to assist in a moment's notice. When my family and I came to experience financial stress Charlie created a contract and loaned us funds which we paid back in full.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tomy Kot', with a large, stylized loop at the end.

Tomy Kot

Exhibit D

Cathy Smith
18 Tammie Drive
Bear, DE 19701
(302) 670-0003

August 22, 2013

U.S. District Court Judge

The Honorable Gregory M. Sleet:

Dear Sir,

I am trying to write you on behalf of my husband, Charles Smith. I try to list all the good things about Charlie in spite of this situation but there are truly too many. I find myself like a crippled person, everything I write seems like a eulogy to me because I'm concerned what his emotional state will be like not being with his family. His worry level goes beyond our family but the worry of all our families. I feel incarceration will be extremely detriment to not only him but our family as well as the business. Mainly his health. It scares me that Charlie will die.

I know Charlie is extremely sorry and accepts full responsibility in all regards. He has been diligently working and making necessary, real changes in the business so that the business can pay the funds owed.

I feel he not only has had the normal stress of family and business, but the stress of feeling he has the weight of the world on his shoulders. He was and is very concerned for not only for his families finances but every single employee and their families as well. Charlie is an extremely selfless man.

Charlie is person who can be redeemed .He has worked tirelessly around the clock for years. I have always been in awe of him and his determination in the business world. He is a very smart caring man and has a wife and children who love him dearly. Many family and friends that feel the same way as well. Charlie and I can fix this situation, if we are given a chance.

Charlie has always been a very loving husband and father. When I married Charlie, my oldest daughter (Britney) from my previous marriage was 7. Charlie raised her as one of his own and without Charlie, I don't know where I would have been.

I know he wants to make this right and I know he will do everything in his power to make this right.

It must be hard to be a Judge and know who and what to believe but I am going to beg you to believe me. Please give him the chance to make this right and to continue to be the loving husband and father that he is.

Sincerely,



Catherine Smith

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

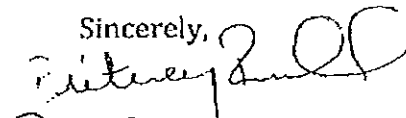
Charles Smith is my stepfather but in reality he is so much more to me a friend, a father, a mentor, and someone I look up to. From day one he has always treated me like his daughter from waking up early to take me to school, coaching me in basketball and helping me with homework. He has always put my mother, brother, sister and me before himself in every capacity. He has worked hard to ensure that we always had an excellent education, food in our stomachs and a roof over our heads.

Charlie has always been my biggest advocate and supporter. He encouraged me to fulfill my dreams of becoming a teacher and made it possible for me to achieve those dreams without having to accrue debt of my own. He pushed me to do my best and instilled the importance of hard work ethics within me. I have watched him build his own business, seen the amount of time and energy he has dedicated to it and amazing company he has built as a result.

As I journeyed into adulthood, Charlie has always been there to support me in everyway possible. He helped my husband and I in many ways as we created our own life together. He has been there to help us financially and emotionally. If there has been anything we have ever needed, we know that we can always depend on Charlie to help us in anyway he possibly can.

As I am preparing to become a mother in December, I have taken a lot of time to reflect on the people that will be in my son's life. Charlie is one of the most important. He truly is an amazing person. He has such a kind and compassionate person, eager to help anyone - friend, family, or acquaintance in anyway that he possibly can. He has such a passion for life that is contagious and for him the glass is always half full. I'm not sure that I have ever met a man with a heart as big as Charlie's. I am so lucky that Charlie came into my life and that my son will be able to call him his grandfather. Charles Smith has truly blessed me in too many ways to count.

Sincerely,



Paul Russell

Britney Russell

&

Paul Russell

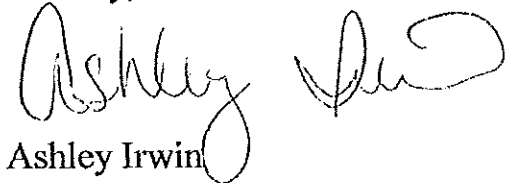
Chief U.S. District Court Judge
The Honorable Gregory M Sleet

I have known Charles Smith for 15+ years, he is one of the most generous, caring, supportive, genuine people I know. Throughout the years, I have seen him be a great family man, always making his children and wife come first in any given situation. He has worked very hard to build his business and provide a stable environment for his family.

There have been many occasions I have entrusted him to pick up my children and watch them if needed. He has also taken my children on vacation and they have always liked being around him. My children refer to him as "Uncle Charlie"... We often have family dinners together with many laughs and stories of our children and our own childhood. He has also helped me financially and emotionally throughout the years. When I was going through a divorce, there were times when I needed to talk, ask for advice or just him lending an ear for me. Being the good man that he is, he never stumbled on my request. I asked and without hesitation, he was there for me, whatever my situation.

Charles Smith is my dear friend, which I am a better person for knowing. He is without a doubt, one of the few people I know I can count on to be there for me, always...

Warmly,

A handwritten signature in cursive script, appearing to read "Ashley Irwin", followed by a large, stylized flourish or initial.

Ashley Irwin

August 20, 2013

Chief U.S. District Court Judge

Honorable Gregory M. Sleet

This is in regards to Charles W. Smith, a very much respected gentleman that has been in our lives for many years as a brother, brother-in-law, father, and most importantly, a friend. Charlie is a family man that will go out of his way to assure his family is taken care of.

From the day we met Charlie, even though we didn't know him at the time, there was something about him that he displayed as a caring, understanding, very, very intelligent and trust worthy person. Once we got to know him, those traits really stood out.

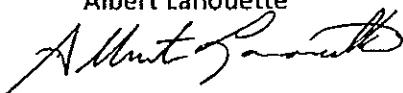
Charlie is a very hard working individual that will always make time for his friends and family. He is always a cheerful and happy go lucky kind of person that can bring a laugh out in just about everyone he comes across. We feel the loss of Charlie will effect all our lives ,his wife ,two daughters and his son. His effect will do the same to us and the people he employs. We depend on him to keep us working in this tough economy. He is the back bone of his company.

Charlie has always been there for our family when we were down and out. For example, we were struggling for a home and Charlie was kind enough to provide us with his townhouse at the cost of his mortgage rate and did not make any capital gain from us even though he had the opportunity to rent the unit out for a profit. He took care of us when we were in need of money to pay our bills though out the years. Later, he was generous to take our boys on vacations to different cultures and show them experiencing memories that they will be able to share with their family. When they needed a car, Uncle Charlie would provide them with a ride. When they needed money, he would be creative and find odds and ends for them to work for. He has educated and assisted them and would provide them with an explanation as required. Charlie still continues to mentor them as they have grown to become the gentlemen they are today.

To sum this all up, as busy and hard worker and as much pressure from running a business, Charlie has always been very generous and has always been by our side when in need. He is truly a wonderful, caring, loving person that will always be here for all of us. People like Charlie come far and few and we consider to be fortunate to be associated as a brother, brother-in-law, father, and most importantly a friend.

Sincerely,

Albert Lanouette



Joan Lanouette



Chief U.S. District Court Judge

The Honorable Gregory M. Sleet

Dear Sir:

Charlie Smith has been my friend for more than 14 years. In that time I have grown to know and respect his foresight, his generous nature and his deep devotion to his family. I was with Charlie from almost the start of eShowings and watched him work , sometimes against formidable odds, to grow a successful business that provides an indispensable service to the Real Estate community. There were many times during those start up years when I would come to the office early in the morning and it would be clear that Charlie had spent the entire night working at the office.

I have also been lucky enough to be present as Charlie's family grew and watched as he showed that same care and devotion to every part of his children's lives. There is not a day that passes without Charlie receiving and returning many calls to his children .

Through the years I have known Charlie, I have always known that I could count on him for anything at any time day or night. He is a person of such character and honesty that I would trust him with looking after my well being, or the well being of my family without a second thought.

There are too many examples that illustrate the truth to Charlie's upstanding character, care for others, and good nature to list here and I would welcome the opportunity to share those examples with anyone at any time.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jay Lantz', with a stylized, flowing script.

Jay Lantz

jay.lantz2605@gmail.com

302-229-4066

August 15, 2013

Chief U.S. District Court Judge

The Honorable Gregory M. Sleet

Regarding Charles Smith

My name is Paula Lanouette, I was at one time Charlie's sister in law, and still am treated as one of the family to this day. I am also an employee of Charlie's company. I have known Charlie for over 16 years.

Please know that Charlie has been very supportive of my family both emotionally and financially. When I was married to Charlie's brother in law – Charlie mentored him through business operations and assisted financially until the business was up and running. Charlie took time from his schedule to meet with my then husband weekly to discuss business operations and strategy. When my ex husband chose to abandon our family and left the state, Charlie was very supportive to us as well. I was a single mom with 5 children under the age of 16 (not receiving child support at the time) and did not know which direction to turn. Charlie provided me with a job after I had been a stay at home mom for over 15 years. I am still employed with his company to this day, and am appreciative that he has enabled me to work flexible hours in order to manage doctor appointments, etc and attend school functions for my children, since I am the sole care giver. My oldest children have been employed at times with Charlie's company as well (summers and school breaks). This has been a huge blessing to my family. I am sure we would have lost our home if he had not been so quick to come to our aid while we were in distress.

My family has also vacationed with Charlie and his family. We could not have afforded to go on these outings or vacations, but Charlie would take on the bill for all of us so my children would be able to spend time with their aunts, uncles and cousins as a family unit. This was a huge blessing for kids who were still reeling from their father leaving them. His making sure we were taken care of enabled them to have a sense of normalcy when their whole world had been turned upside down. There wasn't a skipped beat of how my children felt loved by family and I am extremely grateful for everything he has done in that regard.

These are just some of my experiences with Charlie's goodwill. I know personally of several others that have been on the receiving end of Charlie's generosity and compassion as well.



Paula Lanouette

Chief U.S. District Court Judge

The Honorable Gregory M. Sleet

Dear Sir:

I have known Charles Smith for more than 15 years as a friend and also as my husband's employer.

Charlie is one of the most intelligent men I know. His vision and work ethic took a good idea and created a dynamic and useful company, employing many people and contributing to the economy of our state and other states as well. Many University of Delaware students worked their way through school as an operator at Eshowings sometimes starting in their freshman year and staying until graduation. The low turnover rate of operators speaks volumes about the culture of the company he created.

He is always willing to take a risk and hire someone who might not have had a job otherwise. He is able to see talent where others cannot. He has mentored many young people, giving them a chance to learn and grow in an environment that nurtured and refined their talent. So many young people over the years have gone on to careers that would have otherwise been impossible for them without the guidance they received from Charlie at Eshowings. Charlie saw their potential and gave them a chance, and he continues to do so with his employees to this day.

On a personal level I have watched Charlie raise his stepdaughter, giving her a private school education, every advantage possible and also being the role model she needed. As she looks forward to the birth of her first child I know she is looking forward to his role as Pop-Pop.

With his own children, who came later, Charlie is a hands on dad who is an active participant in their daily lives. Homework, sports activities, school plays, Holiday activities, are all a huge part of who Charlie is.

Charlie has also helped so many family members. I know he was almost the sole support of one family in particular for many years providing food, clothing, and utilities and much more as the family suffered as a result of the downturn in the economy. If a family member or friend needs anything, big or small, Charlie ALWAYS helps, no questions asked.

Charlie has a great and good heart and a gentle spirit. I feel honored to know him and call him my friend.

Sharon Lantz

Sharon Lantz
302 528-0404