



April 7th 2008

The Honorable Judge William Terrell Hodges
Senior United States District Judge
United States District Court: Middle District of Florida
Ocala Division
207 N.W. Second Street
Ocala, FL 34475

RE: Wesley Snipes

Dear Honorable Judge Hodges:

Please accept this letter in reference to my long time friend Wesley Snipes who I have known for a number of years in both a professional and personal manner. I have had the distinct pleasure of observing him as a father, colleague, friend and mentor. Wesley is a very spiritual individual whom, despite his wealth and fame, remains extremely humble and has expressed to me his sincere regret throughout this entire process.

Wesley has become educated on the pitfalls of being generous, trustworthy and honest. Unfortunately, it was his honest nature that forced him into these legalities. I can say from my personal experience as a Judge that people are always trying to manipulate and defraud people with a high profile status. Wesley has mentioned to me his desire to educate individuals to seek knowledge and a clear understanding of all information before accepting what is presented to them.

I strongly believe that jail time would not benefit Wesley and respectfully request leniency from the court. Wesley is remorseful for any involvement he had with these other individuals and is willing to share his experience with others in the community and in encourage them to not become involved in tax-related schemes to defraud the IRS.

I hope my insight about Mr. Snipes will aid you in your final decision of his case. If you have any additional questions, please do not hesitate to give me a call.

Sincerely,


Judge Greg Mathis