

September 7, 2020

Dear Judge Castel,

I never expected to be before you again. After so much time to think there is so much to say, yet the one thing that my conscience compels me to say is how profoundly sorry I am. I am sorry for those that I hurt. I am sorry for my weakness in judgment, in character and in deed.

The last four years have provided time for reflection and introspection. I've used the time wisely, not falling into an inmate pattern I've observed; that is, to rationalize bad acts. Bad acts are bad acts. Reframing them seems to help some live with themselves in a revisionist alternate reality. I've decided, instead, to confront my transgressions and my sobriety. I am clear headed. I understand now my deeply flawed thought process in business and life.

Your Honor, when I was last before you for sentencing, I was indeed sorry. I meant it then. But with the benefit of time, I don't feel I was sorry for all the right reasons. I've lived memorable experiences since then. They've had an impact on my thinking where I now am most sorry for those I've harmed—the human beings—rather than sorry for the failed transactions. The distinction may be slicing the onion too thinly, but it is significant for me to now see the people first, not a corporation or deal. One can only have empathy for another person.

Also, Your Honor, I no longer let possessions define me as I once did. At 50 years old, I live in a 80 square foot cell with a bunkbed, a stranger, a shared toilet and where I've eaten every meal since March. Seventeen years ago, at 33, I was so proud to purchase a 20-room home in Bel Air, California. I had replaced my childhood home—the permanent sense of place my family lost to forfeiture and eviction at 16 years old. In hindsight, it represented its own form of being shackled, committed to a lifestyle and image of myself that I wanted to perpetuate—I've finally come to grips with this. Over time, I've turned it to my advantage. I realize now that I am not defined by a home, but by how I treat others. With no "things" anymore, I rediscovered the best things. No distractions, no pretention, no Wall Street scorekeeping. Just people and my direct interactions with them.

I would like Your Honor to know one more thing about my mindset in the hopes it frames my behavior and is hopefully worth knowing. As you know, I grew up with my father in federal prison from 16 onward. I see clearly now how the circumstances shaped me. My Dad never abandoned me and my brothers during his incarceration. In fact, from 16 until age 28 when he returned, he always made sure he was there for us in every way he could be. I returned his loyalty with mine while he was gone. As the eldest son, I took care of Mom and my brothers. Yet he was the real strength and comfort for us all. He reassured us that prison was not daunting, never once complaining about his circumstance—not once. We believed he was unfairly targeted by Mr. Giuliani because of his 1969 case and an aggressive SDNY. He told us this, and Mom constantly reinforced it. He showed us confirmation, like Judge Brient's statements. Our support and belief never faltered back then.

Your Honor, if I knew then what I know now about the prison system experience in America I would have behaved differently. I love my Dad. I love that he sheltered us boys from

the realities of prison life he endured. But I wish now that I understood what was in store for me if I kept taking risks and shortcuts I would not have gone anywhere near the edge. It is my fault for dismissing prison as no big deal. It is a shockingly big deal. A dreadful series of experiences. My journey has included 29 months in maximum security, and 6 months (so far) in Covid lockdown confined to my cell.

I regret I let my tax case teach me so little at that time. Potential prison time and a public tarring should have woken me up. But it didn't. I truly believe that to gain true clarity and perspective I needed to be stripped down to nothing to then be reborn. I had to be faced with the bleak finality of 195 months in prison. A release date of July 9, 2030. A week before my 60th birthday. That reality forces a man to reconcile with his bad acts. Only prison life (distinguished from camp life) could have so shocked me, and prison deprivation reset my mind.

Your Honor, when I appeared before you for sentencing years ago, I see now that I had not fully owned my actions. In private I tried to blame others, and I even blamed my father to the Court. I will regret that until the day I die. He did not deserve that blame game, nor did my victims deserve my private rationalizations. I will somehow make it up to my Dad—and I don't care if the USAO uses that against me in the sentencing proceedings. They don't understand me and they don't understand American prisons, which are just an abstraction to those who haven't lived it.

The USAO is absolutist that I will repeat my father's life, labeling me as an inveterate fraudster. They are wrong. In America we have the blessing of self-determination. To forge our own path. Respectfully, I will not be relegated to their label.

My brother Jared visits me in California and MDC, before the Covid lockdown. He is living proof that the Galanis presumption is not a generational certainty. Your Honor would be pleased to know Jared has used his second chance you gave him to its fullest. He has trained as an EMBER-language computer programmer, working his way up in a total reincarnation, recently validated by being hired by Johns Hopkins. He works on the University's IT integration project with MIT. He re-set, and so will I.

I will spend the rest of my incarcerated years, and then my life as a free man, trying to make up for the damage my crimes have caused others. For now, I will continue to pay with my liberty. In time, I will make it up in good deeds. I promise my family and the Court that I will use my God-given gifts towards a purposeful life.

Respectfully,

Jason Galanis