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April 13, 2026

VIA ECF

Hon. Nusrat J. Choudhury
United States District Judge
Eastern District of New York
100 Federal Plaza
Central Islip, New York 11722

Re: United States v. Carmine G. Agnello, 24 CR 366 (NJC)

Dear Judge Choudhury:

We write on behalf of defendant Carmine Agnello to respectfully update the Court with regard to three issues in advance of Mr. Agnello's April 20, 2026 sentencing following our review of the defendant's file and the submissions in this case.

First, despite the great bulk of the defendant's February 4, 2026 sentencing submission ("Defendant's Mem.") by prior counsel being dedicated to Mr. Agnello's donation of his kidney to his mother, Victoria Gotti, [REDACTED]

[REDACTED]

We apologize to the Court for prior counsel's voluminous argument (some 37 pages of the brief and 203 pages of exhibits) for a variance based on "extraordinary family circumstances" related to a surgical procedure – which has not yet even taken place [REDACTED]
[REDACTED] Present counsel does not think these facts alone fulfill the

¹ Consistent with Your Honor's prior orders in this case, an unredacted version of this letter has been provided for filing under seal, with a publically accessible version omitting medical records and with only narrow redactions filed on ECF.

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traditional “family circumstances” downward departure/variance argument. We simply ask that the Court recognize the defendant’s offer to aid his mother and donate his kidney as an exceptionally good deed, with serious risks attached, warranting consideration as part of the “history and characteristics of the defendant.” See 18 U.S.C. § 3553(a). [REDACTED]

Second, while the defendant does not dispute that his three “fraudulent online applications for ... EIDL loans” contained materially “false ... statements about the number of employees, the intended use of the loan proceeds, and that the defendant did not have a criminal record,” (Govt’s Sentencing Ltr. at p. 2) Crown Auto Parts (“Crown”) was at one point an operating salvage yard with legitimate expenses and with certain funds being disbursed by the SBA long before July 2021, when the government contends that the company ceased operations.

For example, on June 2, 2020, Crown received a \$150k disbursement from the SBA (Exhibit A to Govt’s Sentencing Ltr. at p. 3) the same calendar year that the company was responsible for \$162,439.95 in payroll, of which \$102,439.95 was paid to employees other than the defendant and his brother, John Agnello. See Crown 2020 Payroll Records, attached as Exhibit B. Similarly, in 2021 – the year that the defendant received the balance of the fraudulently obtained EIDL loans from the SBA – Crown was responsible for \$257,160.11 in payroll, of which \$34,160 was paid to employees other than the defendant and John Agnello. See Crown 2021 Payroll Records, attached as Exhibit C. And on September 22, 2021, \$27,000 was paid to Atlas Concrete by Victoria Gotti on behalf of the defendant as part of remediation work to Crown’s salvage yard, located at 155-11 Liberty Avenue in Jamaica, New York. See September 22, 2021 Check Image, attached as Exhibit D. This work was required by New York’s Department of Environmental Conservation following an oil spill at the salvage yard.

In providing this information for the Court’s review, our point is not that the defendant properly utilized the loan proceeds that he received – he did not, and indeed at the very least, he improperly used \$420k in disbursements by investing in a cryptocurrency business and wired another \$98k to Coinbase, the cryptocurrency exchange. See Presentence Investigation Report (“PSR”) at ¶ 5. Instead, our point is simply that this was not a situation where the defendant outright stole \$1,146,320 by using a dormant shell company to pose as a legitimate ongoing concern – Crown was an operating salvage yard with employees, equipment and expenses.

Third, the PSR contains an error in that it attributes to the defendant a March 20, 2022 judgment on behalf of John Napolitano in Bronx County Supreme Court in the amount of \$242,728. This judgment is against Mr. Agnello’s father, who has the same name. See PSR at ¶ 55. Additionally, Mr. Agnello’s financial condition has continued to deteriorate since the initial

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disclosure of the PSR in June 2025. For example, he no longer owns the Mercedes S550 (PSR at ¶ 53) and he resides with his mother in Oyster Bay, New York.

Thank you for the Court's consideration of this letter.

Respectfully submitted,

A handwritten signature in black ink, consisting of a horizontal line followed by a stylized, looped flourish.

Jeffrey Lichtman
Jeffrey Einhorn

Encs.

cc: Charles Peter Kelly, Esq.
Assistant United States Attorney (by ECF)

EXHIBIT A

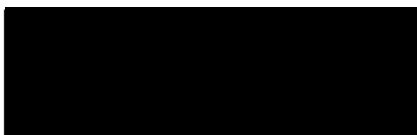
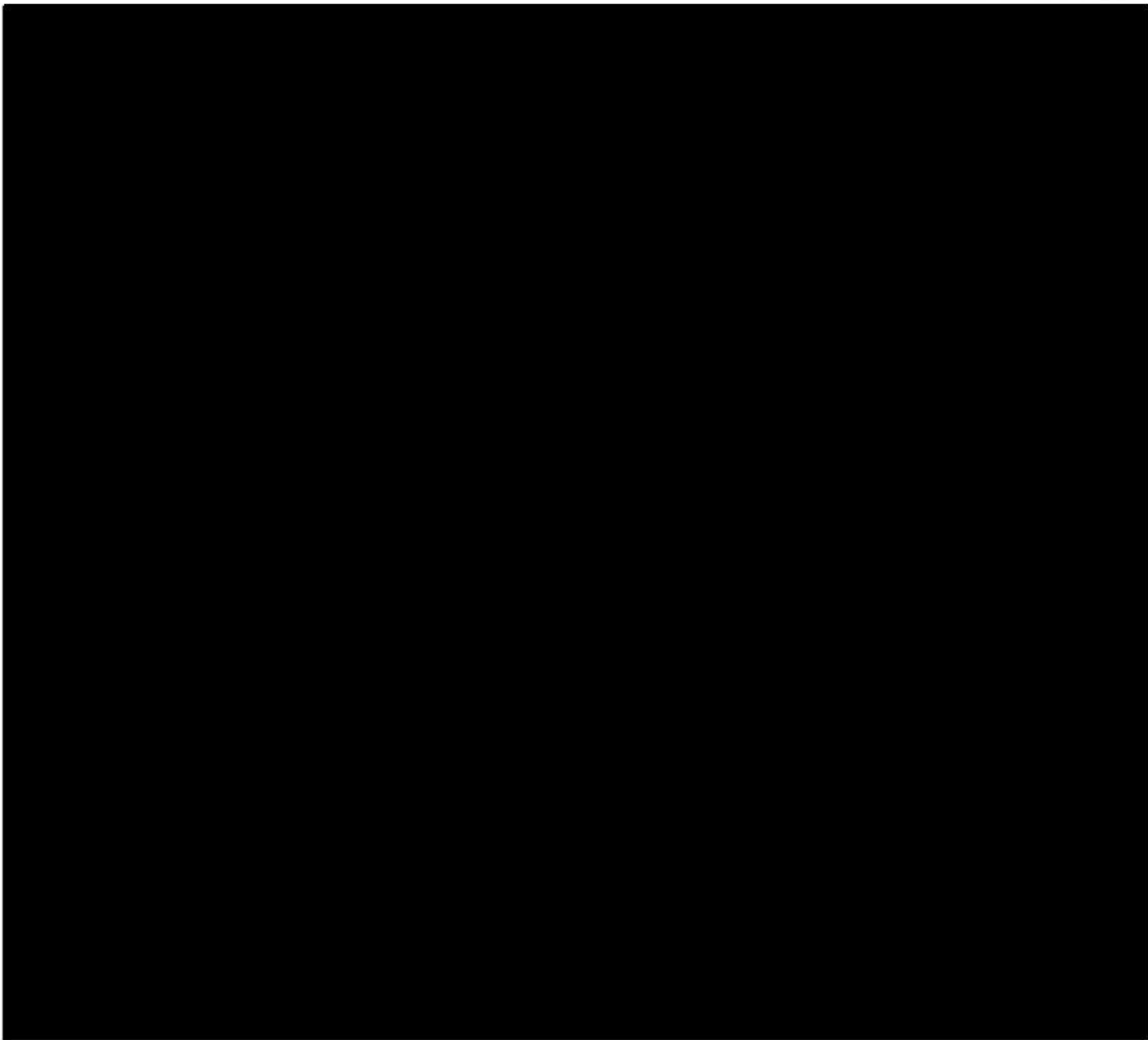


EXHIBIT B

#XXXXCAPR Crown Auto Parts & Recycling Inc

Payroll Register (S109)	
Check Date :	01/24/2020-1 TO 12/31/2020-3
Period Range :	01/19/2020 TO 01/02/2021
Week Number :	Week #53

Employee Name						Check Number	Check Date	Check Type	Net Check		
Earnings Description	Rate of Pay	Current Hours	Current Amount	YTD Hours	YTD Amount	Deductions Description	Current Amount	YTD Amount	Taxes Description	Current Amount	YTD Amount
Agnello, Carmine - 2 -											
01 Salary	0.00	0.00	22,000.00	0.00	22,000.00	50 NY SDI	6.60	6.60	Federal	3,834.71	3,834.71
						YSNYS PFL	59.40	59.40	OASDI	1,364.00	1,364.00
									Medicare	319.00	319.00
									State NY	1,199.99	1,199.99
Employee Totals:		0.00	22,000.00	0.00	22,000.00		66.00	66.00		6,717.70	6,717.70
Agnello, John - 1 -											
01 Salary	0.00	0.00	38,000.00	0.00	38,000.00	50 NY SDI	11.40	11.40	Federal	6,623.59	6,623.59
						YSNYS PFL	102.60	102.60	OASDI	2,356.00	2,356.00
									Medicare	551.00	551.00
									State NY	2,072.71	2,072.71
Employee Totals:		0.00	38,000.00	0.00	38,000.00		114.00	114.00		11,603.30	11,603.30
Bonilla, Estaban - 6 -											
01 Salary	100.00	0.00	10,479.25	0.00	10,479.25	50 NY SDI	19.63	19.63	Federal	2,047.33	2,047.33
02 Daily	100.00	100.00	10,000.00	100.00	10,000.00	YSNYS PFL	43.03	43.03	OASDI	1,269.71	1,269.71
									Medicare	296.95	296.95
									State NY	801.51	801.51
									New York City Res.	559.72	559.72
Employee Totals:		100.00	20,479.25	100.00	20,479.25		62.66	62.66		4,975.22	4,975.22
Hutchonson, Nigel - 21 -											
02 Daily	120.00	4.00	480.00	4.00	480.00	YSNYS PFL	1.30	1.30	Federal	45.03	45.03
01 1099 NEC	120.00	10.00	1,200.00	10.00	4,440.00				OASDI	29.76	29.76
01 1099 NEC	0.00	0.00	3,240.00	10.00	4,440.00				Medicare	6.96	6.96
									State NY	15.68	15.68
Employee Totals:		14.00	4,920.00	14.00	4,920.00		1.30	1.30		97.43	97.43
Lopez, Efrain - 14 -											
01 Salary	133.33	0.00	4,893.71	0.00	4,893.71	50 NY SDI	7.77	7.77	Federal	426.68	426.68
02 Daily	133.33	13.00	1,733.34	13.00	1,733.34	YSNYS PFL	12.84	12.84	OASDI	410.87	410.87
									Medicare	96.10	96.10
									State NY	158.59	158.59
									New York City Res.	112.07	112.07

Reliable Payroll Services

phone: [REDACTED]

fax: [REDACTED]

e-mail: [REDACTED]

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#XXXXCAPR Crown Auto Parts & Recycling Inc

Payroll Register (S109)	
Check Date :	01/24/2020-1 TO 12/31/2020-3
Period Range :	01/19/2020 TO 01/02/2021
Week Number :	Week #53

Employee Name						Check Number		Check Date	Check Type	Net Check	
Earnings Description	Rate of Pay	Current Hours	Current Amount	YTD Hours	YTD Amount	Deductions Description	Current Amount	YTD Amount	Taxes Description	Current Amount	YTD Amount
Employee Totals:		13.00	6,627.05	13.00	6,627.05		20.61	20.61		1,204.31	1,204.31
Manso, Francisco - 22 -											
01 Salary	0.00	0.00	12,796.16	0.00	12,796.16	50 NY SDI	11.98	11.98	Federal	1,284.63	1,284.63
						YSNYS PFL	34.53	34.53	OASDI	793.36	793.36
									Medicare	185.63	185.63
									State NY	505.99	505.99
Employee Totals:		0.00	12,796.16	0.00	12,796.16		46.51	46.51		2,769.61	2,769.61
Menchel, Fidel - 3 -											
01 Salary	120.00	0.00	2,343.58	0.00	2,343.58	YSNYS PFL	3.92	3.92	Federal	131.73	131.73
									OASDI	145.30	145.30
									Medicare	33.98	33.98
									State NY	54.12	54.12
									New York City Res.	37.44	37.44
Employee Totals:		0.00	2,343.58	0.00	2,343.58		3.92	3.92		402.57	402.57
Nwozuzu, Kelechi G - 20 -											
01 Salary	0.00	0.00	3,799.62	0.00	3,799.62	50 NY SDI	3.94	3.94	Federal	207.40	207.40
						YSNYS PFL	11.17	11.17	OASDI	235.58	235.58
									Medicare	55.09	55.09
									State NY	81.24	81.24
									New York City Res.	56.82	56.82
Employee Totals:		0.00	3,799.62	0.00	3,799.62		15.11	15.11		636.13	636.13
Rojas, Edgar - 13 -											
01 Salary	133.33	0.00	14,126.72	0.00	14,126.72	50 NY SDI	21.40	21.40	Federal	1,357.85	1,357.85
02 Daily	133.33	76.00	10,133.33	76.00	10,133.33	YSNYS PFL	65.50	65.50	OASDI	1,504.13	1,504.13
									Medicare	351.77	351.77
									State NY	928.03	928.03
									New York City Res.	651.00	651.00
Employee Totals:		76.00	24,260.05	76.00	24,260.05		86.90	86.90		4,792.78	4,792.78
Ruiz, Jose L - 11 -											
01 Salary	120.00	0.00	8,373.28	0.00	8,373.28	50 NY SDI	6.81	6.81	Federal	480.40	480.40
						YSNYS PFL	24.87	24.87	OASDI	519.14	519.14

Reliable Payroll Services

phone: [REDACTED]

fax: [REDACTED]

e-mail: [REDACTED]

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Payroll Register (S109)	
Check Date :	01/24/2020-1 TO 12/31/2020-3
Period Range :	01/19/2020 TO 01/02/2021
Week Number :	Week #53

Employee Name						Check Number	Check Date	Check Type	Net Check		
Earnings Description	Rate of Pay	Hours	Current Amount	YTD Hours	YTD Amount	Deductions Description	Current Amount	YTD Amount	Taxes Description	Current Amount	YTD Amount
									Medicare	121.41	121.41
									State NY	202.29	202.29
									New York City Res.	140.39	140.39
Employee Totals:		0.00	8,373.28	0.00	8,373.28		31.68	31.68		1,463.63	1,463.63
Smith, Christopher M - 7 -											
01 Salary	166.67	0.00	14,840.88	0.00	14,840.88	50 NY SDI	14.29	14.29	Federal	1,961.59	1,961.59
02 Daily	166.67	24.00	4,000.08	24.00	4,000.08	YSNYS PFL	50.87	50.87	OASDI	1,168.13	1,168.13
									Medicare	273.19	273.19
									State NY	821.65	821.65
Employee Totals:		24.00	18,840.96	24.00	18,840.96		65.16	65.16		4,224.56	4,224.56
Company						91 Checks	11 EMPLOYEES				123,038.86
01 Salary	0.00	0.00	131,653.20	0.00	131,653.20	50 NY SDI	103.82	103.82	Federal	18,400.94	18,400.94
02 Daily	0.00	217.00	26,346.75	217.00	26,346.75	YSNYS PFL	410.03	410.03	OASDI	9,795.98	9,795.98
01 1099 NEC	0.00	10.00	4,440.00	10.00	4,440.00				Medicare	2,291.08	2,291.08
									State NY	6,841.80	6,841.80
									New York City Res.	1,557.44	1,557.44
										38,887.24	38,887.24
									ER OASDI	9,795.98	9,795.98
									ER MEDICARE	2,290.99	2,290.99
									ER FUI	373.50	373.50
									NY-Re-employment	-0.03	-0.03
									NY-SUI	2,850.75	2,850.75
									NY-Re-employment	68.45	68.45
										15,379.64	15,379.64
Company Totals:		227.00	162,439.95	227.00	162,439.95		513.85	513.85		54,266.88	54,266.88

Reliable Payroll Services

phone: [REDACTED]

fax: [REDACTED]

e-mail: [REDACTED]

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EXHIBIT C

#XXXXCAPR Crown Auto Parts & Recycling Inc

Payroll Register (S109)

Check Date : 01/08/2021-1 TO 12/31/2021-1

Period Range : 01/01/2021 TO 12/31/2021

Week Number : Week #53

Employee Name						Check Number			Check Date	Check Type	Net Check
Earnings Description	Rate of Pay	Hours	Current Amount	YTD Hours	YTD Amount	Deductions Description	Current Amount	YTD Amount	Taxes Description	Current Amount	YTD Amount
Agnello, Carmine - 2 -											
01 Salary	0.00	0.00	201,000.00	0.00	201,000.00	50 NY SDI	6.60	6.60	Federal	3,814.69	3,814.69
						YSNYS PFL	385.34	385.34	OASDI	8,853.60	8,853.60
									Medicare	2,923.50	2,923.50
									State NY	1,182.28	1,182.28
Employee Totals:		0.00	201,000.00	0.00	201,000.00		391.94	391.94		16,774.07	16,774.07
Agnello, John - 1 -											
01 Salary	0.00	0.00	22,000.00	0.00	22,000.00	50 NY SDI	6.60	6.60	Federal	3,814.69	3,814.69
						YSNYS PFL	112.42	112.42	OASDI	1,364.00	1,364.00
									Medicare	319.00	319.00
									State NY	1,182.28	1,182.28
Employee Totals:		0.00	22,000.00	0.00	22,000.00		119.02	119.02		6,679.97	6,679.97
Hutchonson, Nigel - 21 -											
02 Daily	120.00	5.00	600.00	5.00	600.00	90 Loan/ Misc Repa	50.00	50.00	Federal	59.06	59.06
01 1099 NEC	136.92	26.00	3,560.00	26.00	3,560.00	YSNYS PFL	3.07	3.07	OASDI	37.20	37.20
									Medicare	8.70	8.70
									State NY	22.79	22.79
Employee Totals:		31.00	4,160.00	31.00	4,160.00		53.07	53.07		127.75	127.75
Lopez, Efrain - 14 -											
Manso, Francisco - 22 -											
02 Daily	120.00	90.00	10,800.00	90.00	10,800.00	50 NY SDI	9.60	9.60	Federal	771.36	771.36
						90 Loan/ Misc Repa	200.00	200.00	OASDI	669.60	669.60
						YSNYS PFL	55.21	55.21	Medicare	156.60	156.60
									State NY	436.40	436.40
									New York City Res.	306.32	306.32
Employee Totals:		90.00	10,800.00	90.00	10,800.00		264.81	264.81		2,340.28	2,340.28
Rojas, Edgar - 13 -											
02 Daily	133.33	20.00	2,666.60	58.00	7,733.28	50 NY SDI	7.20	7.20	Federal	392.56	392.56
02 Daily	133.33	38.00	5,066.68	58.00	7,733.28	YSNYS PFL	39.56	39.56	OASDI	479.44	479.44
									Medicare	112.16	112.16
									State NY	284.04	284.04

Reliable Payroll Services

phone: [REDACTED]

fax: [REDACTED]

e-mail: [REDACTED]

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#XXXXCAPR Crown Auto Parts & Recycling Inc

Payroll Register (S109)	
Check Date :	01/08/2021-1 TO 12/31/2021-1
Period Range :	01/01/2021 TO 12/31/2021
Week Number :	Week #53

Employee Name						Check Number	Check Date	Check Type	Net Check		
Earnings Description	Rate of Pay	Current Hours	Current Amount	YTD Hours	YTD Amount	Deductions Description	Current Amount	YTD Amount	Taxes Description	Current Amount	YTD Amount
Employee Totals:							46.76	46.76	New York City Res.	200.30	200.30
										1,468.50	1,468.50
Smith, Christopher M - 7 -											
01 Salary	166.67	0.00	3,300.00	0.00	3,300.00	50 NY SDI	6.00	6.00	Federal	1,559.19	1,559.19
02 Daily	166.67	49.00	8,166.83	49.00	8,166.83	YSNYS PFL	58.61	58.61	OASDI	710.95	710.95
									Medicare	166.25	166.25
									State NY	564.84	564.84
Employee Totals:							64.61	64.61		3,001.23	3,001.23
Company						89 Checks	7 EMPLOYEES				225,828.10
01 Salary	0.00	0.00	226,300.00	0.00	226,300.00	50 NY SDI	36.00	36.00	Federal	10,411.55	10,411.55
02 Daily	0.00	202.00	27,300.11	202.00	27,300.11	90 Loan/ Misc Repa	250.00	250.00	OASDI	12,114.79	12,114.79
01 1099 NEC	0.00	26.00	3,560.00	26.00	3,560.00	YSNYS PFL	654.21	654.21	Medicare	3,686.21	3,686.21
									State NY	3,672.63	3,672.63
									New York City Res.	506.62	506.62
										30,391.80	30,391.80
									ER OASDI	12,114.79	12,114.79
									ER MEDICARE	3,677.21	3,677.21
									ER FUI	213.60	213.60
									NY-Re-employment	-0.04	-0.04
									NY-SUI	1,585.36	1,585.36
									NY-Re-employment	40.70	40.70
										17,631.62	17,631.62
Company Totals:							940.21	940.21		48,023.42	48,023.42

Reliable Payroll Services

phone: [REDACTED]

fax: [REDACTED]

e-mail [REDACTED]

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EXHIBIT D

VICTORIA GOTTI
417 MILL RIVER RD.
OYSTER BAY, NY 11774

360

PAY TO THE ORDER OF

DATE 8-27-2011

Angloveste

Twenty Seven Thousand \$ 27,000 DOLLARS

MEMO Cement

Victor

Capital One

Prop Repair
155-11/155-17 Liberty Ave