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NOV 8 - 1993

CLAYTON K. LUTEN
CIRCUIT JUDGE

November 1, 1993

TO WHOM IT MAY CONCERN:

I write this letter on behalf of ~~Donald P. Correa~~ whom I have known for many years.

Mr. Correa assumed the duties of Trustee of a Trust agreement for my late wife and myself in 1975. He has had complete control of our assets and has been a financial advisor as well as personal friend throughout the relationship. We never questioned any of his decisions, his honesty or integrity. We always felt he was competent to handle our affairs in our best interest.

If he had not resigned as trustee of our Trust he would still be handling our affairs today. I am saddened to hear of the charges that have been brought against him. I do not feel that his being sentenced to a prison term would serve any purpose. His career and reputation have already been ruined and he is suffering enough just knowing how many others he has done an injustice to.

Yours truly,

Robert C. Brodine Jr

Robert C. Brodine, Jr
1350 SE 43rd Street
Lincoln City, OR 97367

2011-11-02
CLERK

Law Offices of
Karen S. Keaton, P.A.
Attorneys at Law

**Karen S. Keaton
Deborah Trick McCall
Nancy E. Rutland*

**Board Certified Tax Lawyer*

Bayfront Tower
One Beach Drive, S.E., Suite 200
Post Office Box 1139
St. Petersburg, Florida 33731-1139

Telephone (813) 822-2200
Facsimile (813) 822-1985

November 5, 1993

Honorable Claire K. Luten
Circuit Court Judge
5100 - 144th Avenue North
Clearwater, FL 34520

RE: Dennis Dale Correa

Dear Judge Luten:

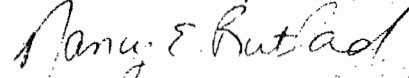
I am writing on behalf of Dennis Dale Correa. My understanding is that Mr. Correa is set for sentencing on Monday, November 8, 1993. I have had an opportunity to deal with Mr. Dennis Correa since his arrest on the criminal charges, as I represent the successor trustee in the Elizabeth and Denton Turner Trust.

Mr. Correa has been very helpful in the discovery process and the accounting process to account for the funds that he misappropriated from the trust. The documents and numbers that were originally provided, calculated \$85,500.00 was misappropriated. Mr. Correa voluntarily produced additional records in his own handwriting and some other accounts that were not known to any other parties, and the total balance of the theft was \$150,500.00 that Mr. Correa admitted to. Mr. Correa has agreed to sign a promissory note for said sums and a settlement agreement with the successor trustee, Mr. John Heinrich.

The beneficiaries of the trust, two charitable institutions and a retarded adult, are interested in repayment of these funds as soon as possible. My understanding from Mr. Correa's attorney is that it is Mr. Correa's intent to repay these monies as soon as possible as long as he is able to be gainfully employed. I believe that allowing Mr. Correa to be gainfully employed is the most constructive means for him to make amends to society.

Very truly yours,

KAREN S. KEATON, P.A.



Nancy E. Rutland
For the Firm

Thomas Spiridakos
Maria Spiridakos
1478 Rose Tree Court
Clearwater FL 34624
October 29, 1993

Honorable Claire K. Luten
Circuit Court Judge
5100 144th Ave North
Clearwater, FL 33634

Dear Judge Luten:

We are writing in regard to The State of Florida versus Dennis D. Correa. We have known Dennis on a professional level since 1989. We always felt very secure and very happy with him. He is dedicated, conscientious and honest. We have confidence in his work and abilities and always found him to be straight forward with us and always recommended what was best for us. We feel "at a loss" currently that we are unable to contact him when we need to and eagerly await the day that he can again help us with our legal and estate matters. We are all extremely pleased with everything that he did for us!

We strongly feel he should not go to prison and that prison would serve absolutely no good in his case. Prison is no place for Mr. Correa! He would be much better served with doing some useful work or community service. This would allow him to provide restitution to as many people as possible, and get on with his life as soon as possible.

Very Truly Yours,

Maria Spiridakos
Thomas Spiridakos

M. Spiridakos
T. Spiridakos
Maria Spiridakos

November 3, 1993

Judge Claire Luten
Pinellas County Court House

Dear Judge Luten:

I am writing this letter on behalf of Dennis Correa, a long time friend and confidant.


When Denny and I first talked about his situation, he said that he had made a very serious mistake; a mistake that should not have been made, and it was like the proverbial snowball rolling down hill; it got out of hand. There is no doubt in Denny's mind that he was wrong and I feel that his plea shows that.

I know for a fact that there is no punishment that you could give Denny that would be anywhere near as arduous as the self imposed punishment that he is already serving.

Aside from that, I know that Denny wants to make restitution and there is no way he can do that from confinement.

I would do anything I could to help; he is still a good friend and confidant.

Sincerely,


Charles R. Adair
LTC USAF RET
1973 Iowa Avenue N.E.
St. Petersburg, FL 33703
813-527-6938

3390 Maple Street NE
St. Petersburg, FL 33704

November 1, 1993

TO WHOM IT MAY CONCERN:

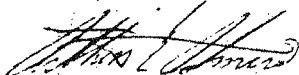
My name is Arthur E. Admire, Sr. and I am expressing my feelings on the matter at hand with regard to the sentencing of DENNIS D. CORREA.

I have known Dennis for the past seventeen years. I have been a business partner with him on several joint ventures as well as having known he and his family personally.

Never on any matters have I questioned his honesty, or felt that he was not trustworthy nor that he was not giving one hundred percent to the matter of business at hand.

In my opinion the investments he made with regard to the problem he has today was bad judgment on his part. I believe that given the opportunity he will do his best to repay the debt he owes to his former clients. I do not think he could possibly do this if he is incarcerated. I, therefore, ask the Court to please consider the possibility of a sentence that would allow him to do pay back his debt.

Yours truly,



Arthur E. Admire

Admire

3390 MAPLE STREET N.E.
ST. PETERSBURG, FLORIDA 33704
PHONE 813 - 894-5821

ARTHUR E. ADMIRE

DOROTHY H. ADMIRE

November 3, 1993

TO WHOM IT MAY CONCERN:

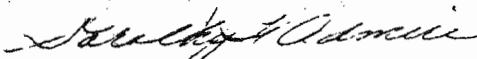
I write this letter on behalf of my former employer and friend, DENNIS D. CORREA.

I went to work for Dennis in 1976 as his secretary which was about two years after he began practicing law. I was still working for him at the end of 1992. I have watched him grow into one of the most caring, considerate and kind persons that I have ever known. I have seen him work countless hours making sure that everything was done for clients when they needed him. His compassion for their well being was outstanding.

I am stunned at the allegations he is being charged with and concerned with the outcome. I do not believe that he has benefited in any way by any of this and, again, he was only thinking of others.

If the Court could please find a way for him to repay this debt without the use of the prison system I would pray it could do so.

Sincerely,



Dorothy H. Admire

ANGLE & SCHMID, INC.

GENERAL CONTRACTORS
#CGC 007863

November 3, 1993

The Honorable Claire K. Luten
5100 144th Avenue, North; Room 334
Clearwater, FL 34620

Re: Dennis D. Correa

Dear Judge Luten:

Dennis D. Correa has been my Attorney for Estate affairs since January, 1988. I first met Dennis approximately eight years ago when I found out that he was my Father's choice of Attorneys for his personal needs. Dennis handled his Estate and I was appointed personal representative and began to learn some of the intricacies and workings of the legal system that pertain to Estates and Trusts with Dennis Correa's assistance.

Shortly after finding out that my Father was using Dennis Correa as an Attorney I discovered that my stepfather and my Mother were also using Dennis to help get their affairs in order.

Since that time my Father, Stepfather and Mother have all passed away at different intervals and Dennis Correa and his staff did an excellent job in handling the paperwork necessary to bring these three Estates to conclusion.

The Estate of my stepfather was especially difficult because an out of town co-executrix was named; however, with plenty of effort from Dennis and his staff, the Estate was closed with all assets accounted for and properly distributed. I have personal knowledge of that Estate because I assisted the co-executrix with decision making based on the assistance and recommendations which I received from Dennis Correa's office.

I was the personal representative on both my Father's and my Mother's Estate and Dennis's personal assistance along with the assistance of his staff made the ordeal of closing out these two Estates very simple. Both of these Estates were also closed without a hitch and the assets were distributed as called for in the Estate Documents.

During this period of time I found Dennis Correa to be as knowledgeable as any Attorney I know regarding personal and family matters, Estates and Trusts.

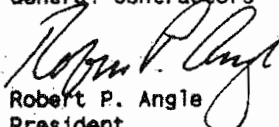
When I learned of the problems that Dennis had got himself into, I was certainly shocked and surprised that someone with such ability, knowledge and education brought himself to be tempted to breach the trust that others had placed in him, while putting his career at risk.

My opinion as a taxpayer and as a business owner is that the citizens of the State of Florida and of this local community will be far better served by having Dennis Correa repay his debt to society in such a way that would allow him to share his knowledge of the Law regarding Estates and Trusts and personal and family business with the citizens of our State and to provide these services without compensation for a time period to be specified by the Court during his period of restitution to Society.

I still consider Dennis an excellent Attorney and a friend and hopefully will see him return soon to the productive life that he has known as a professional. I will be grateful if the Court will be merciful on Dennis and allow him to use his talent for the betterment of others.

Respectively submitted,

ANGLE & SCHMID, INC.
General Contractors


Robert P. Angle
President

RPA:alw

1318 49th Ave. N.E.
St. Petersburg, FL 33703
Oct. 28, 1993

Judge Claire K. Luten
5106 10044 Ave. N.
Clearwater, FL 34630

Dear Judge Luten,

I am writing to ask you to be lenient
in the sentencing of Dennis Correa.

I have known Dennis socially for
many years and he has done several
pieces of legal work for me.

He has represented me well, going
beyond the call of duty.

It is my opinion that he must
have been under some kind of terrible
pressure to have made that bad
mistake.

Very truly yours,
Beth Boyes (Mrs. Will W)

WILL W. BOYES

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October 28, 1993

Judge Claire K. Luten
5100 144th. Ave. N.
Clearwater, Florida, 34620

Dear Judge Luten:

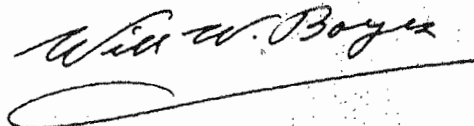
I am writing to you regarding Dennis Correa who I have known since 1965.

He has performed extensive legal work for my clients and always handled himself with the highest degree of integrity in all of the transactions.

From my past experience with him I find the circumstances he now faces unbelievable and must assume that something extraordinary happened to him which caused him to make a serious mis-step in life.

I pray you will grant him as much leniency as you can since his past service and dedication in business matters was exemplary and in most cases beyond the normal call of duty.

Sincerely,



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THOMAS W. CAREY
Board Certified Civil Trial Lawyer
by the Florida Bar and National
Board of Trial Advocacy

WIL H. FLORIN
Board Certified Civil Trial Lawyer
by the Florida Bar and National
Board of Trial Advocacy

THOMAS D. ROEBIG, JR.
Board Certified Civil Trial Lawyer
by the Florida Bar

JAMES E. HUDDLESTON M.D., J.D.
Diplomate, American Board of Radiology

MICHAEL L. WALKER
H. DENNIS ROGERS
GERARD E. SCHLOTH
M. ELIZABETH GUZMAN
JEFFREY G. BROWN

November 4, 1993

TAMPA
14502 North Dale Mabey
Suite 200
Tampa, FL 33618
(813) 855-1037

JACKSONVILLE
6625 Lillian Road
Suite B-1
Jacksonville, FL 32211
(904) 356-5264

ORANGE PARK
1857 Wells Road
Suite 206
Orange Park, FL 32073
(904) 356-5264

SARASOTA
Barnett Bank Center
240 Pineapple Avenue
Sarasota, FL 34230
(813) 957-0521

BRADENTON
1001 Third Avenue W.
3rd Floor, Room 354
Bradenton, FL 34205
(813) 746-5371

PASCO
6008 Main St.
New Port Richey, FL 34653
(813) 848-0073

LAKELAND
500 S. Florida Avenue
Suite 600
Lakeland, FL 33801
(813) 683-9502

BRANDON
410 Ware Boulevard
Suite 500-23
Tampa, FL 33619
(813) 653-3439

SPRING HILL
5358 Spring Hill Drive
Spring Hill, FL 34606
(904) 683-6860

The Honorable Claire K. Luten
Clearwater Courthouse
315 Court Street
Clearwater, FL 34616

RE: State v. Dennis Correa

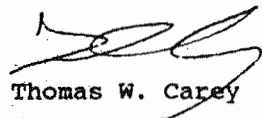
Dear Judge Luten:

I have known Dennis Correa as a colleague and friend for over ten (10) years. While I cannot speak directly to his current tragedy, I can say to the Court that he is a gentle, caring, intelligent and sincere individual who, in my opinion, could admirably come back from this series of tragic errors.

I ask as a friend that justice be tempered with mercy.

Sincerely,

CAREY & FLORIN, P.A.



Thomas W. Carey

TWC/wml

411 1st Avenue North #312
St. Petersburg, Florida 33701

October 27, 1993

TO WHOM IT MAY CONCERN:

I write this letter on behalf of Dennis D. Correa, who has represented me since 1975.

We were introduced to Mr. Correa through our financial advisor, Harry Aylesworth. Both my late husband, Burt Carlson, and myself were impressed with his kindness, sincerity and genuine interest in our well being. We had no children and, in some ways he always took care of us as a son might have done.

I have never questioned his honesty or integrity as I always felt what he did would be in our best benefit. Due to the illness of my late husband and with my age advancing we, in time asked him to become Trustee of our Trust.

I am so sorry to hear of the charges that have been brought against him. I have not discussed these with him but would like to emphasize that had he not resigned as my Trustee I would still have him acting in that capacity today.

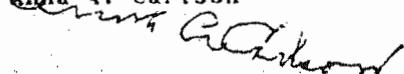
It is my understanding that he may possibly be sentenced to prison which in my estimation would be a terrible injustice. The prisons today need all the space they can gather to punish criminals for more serious matters than anything Mr. Correa could have done.

I would suggest that he be allowed to work and make payments to those that have been wronged. His legal career and reputation have been ruined, and I fully believe he is suffering mentally more than anyone might know.

Thank you for taking the time to read my letter.

Sincerely,

Anna I. Carlson



November 1, 1993

TO WHOM IT MAY CONCERN:

Re: Dennis D. Correa

My wife has known Dennis for the last twenty years and I have known him for the last 2 years. At that time I was impressed with his professionalism and diligence.

He has handled my mother-in-law's affairs very professionally and honestly. We all have nothing but high regard for Dennis Correa.

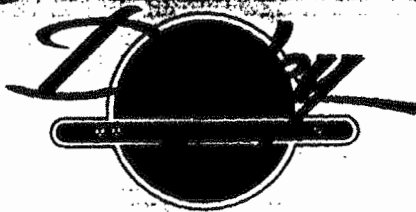
Our understanding is that there may be a sentence imposed upon him for some criminal charges. We hope that the courts would consider some form of punishment other than a prison sentence. We believe in him as a person and what he can contribute to others.

Thank you for considering this letter in your deliberations on Dennis Correa's future.

Very truly yours,



Reuben and Elaine Clarson
972-31st Ave. N.E.
St. Petersburg, Fla. 33704
813-823-7257



November 9 1993

TO WHOM IT MAY CONCERN:

I have known Dennis Correa for more than 20 years. In addition to being a good friend he's also been a business associate and one I have been able to count on for sound advice on a variety of legal questions.

Dennis assisted me greatly in the formation of my growing business--Dailey Communications, Inc. We're an advertising agency specializing in sports and retail with clients such as the Tampa Bay Buccaneers Tampa Bay Downs Sutherlin Toyota, Lokey Nissan, Florida Kodak and more. Dennis played an instrumental part in filing for this corporation, advising me on investments and trusts, assisting in literally dozens of matters on an annual basis

His advice to me was sound and he never asked for any money in return. The establishment of this business would not have been financially possible with out Dennis' valuable assistance. That's really the caring individual he is only trying to do what's right and only advising me on the proper direction in business and investments.

Dennis has made mistakes, and all of us are human--we've all made mistakes. But I'm absolutely convinced that Dennis was always trying to do what was right and just for his clients. The thing you must consider is that Dennis tried to make it right for all his clients, but time and the economy were not on his side

Over the past couple of years, Dennis has already been punished beyond his mistakes. Punished many times over. On the scale of his mistakes, combined with his knowledge and ability to assist others in this community--I feel it would be far more just for restrictions in his home than in any prison. I have spoken to Dennis about joining my advertising business, in a community service division providing communications services for a variety of civic projects.

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Page 2

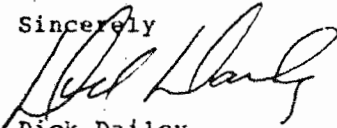
My involvement as Chairman of the JCPenney Classic is one example of this civic involvement. Dennis has been active as a volunteer in the Classic and in a number of years delivered programs and pairing sheets early in the morning during the tournament which has raised \$7-million dollars for 10 Tampa Bay charities.

Dennis can serve this community and I urge you to truly examine his motives and thinking and you'll find that he is a good and just man deserving of a break because this really is in the best interest of the State.

I am unable to be at the hearing today due to my involvement in the upcoming JCPenney Classic but I stand ready to provide you any additional information that I can so the right decision regarding Dennis Correa will be made.

Thank you for this opportunity.

Sincerely



Dick Dailey
President
Dailey Communications, Inc.
7901 4th St N.,
St. Petersburg, Florida 33702

October 26, 1993

Honorable Claire K. Luten
Circuit Court Judge
5100 144th Avenue North
Clearwater, Fl. 34620

REF: Dennis D. Correa Esq.
275-96th Avenue North
Unit #6
St. Petersburg, Fl. 33702

Judge Luten,

It has been brought to my attention that Attorney Dennis Correa will be appearing in your court for very serious charges, and felt I should write you on his behalf.

I have personally known Mr. Correa since my return to the Tampa Bay area 19 years ago. He had been personally recommended by other prominent attorneys as an extremely competent professional.

I have called upon Mr. Correa to assist me in resolving personal family and business matters over the years. I have found him to be very competent, fair and honest person in representing me and my family. He has never presented himself to be a person who had all the right answers to all my problems, but did appear to be a person who sincerely cared about our family problems and would seek out the best procedures and or persons who would work in our best interest. Our confidence in his ability and honesty has never been in doubt. I intend to continue to seek his advice in the future.

I ask the court to find in his favor a solution to his present problem which will permit him to a speedy return to his family and a normal life. I am confident that he is a good person and will continue to be an asset to our community.

Sincerely,



Albert J. Ferraro, Sr.
7931-A Second Street North
St. Petersburg, Fl. 33702
813-577-5350

October 26, 1996

Honorable Claire K. Luten
Circuit Court Judge
5100 144th Avenue North
Clearwater, Fl. 34620

REF: Dennis D. Correa Esq.
275-96th Avenue North
Unit #6
St. Petersburg, Fl. 33702

Judge Luten,

We are greatly disturbed to hear that Mr. Correa will be appearing in your court on his own defense, and I now feel the need to write you regarding his character and credibility.

We have known Mr. Correa since 1975, at which time he began to provide legal services to our family. Over the past 19 years, Mr. Correa has handled a variety of legal problems for us. The manner in which he handled each request was always very prompt, honest and professional. He always presented to both sides of a transaction a fair and honest way of resolving the problem at hand. He never proposed or even suggested a solution which was unfair or dishonest.

Any wrong doing he may be accused of would not be in keeping with the character and credibility of Attorney Correa we have come to know and trust over the years. We have always highly respected his good judgement and sincere concern for our family's well being. He was there when we needed him the most, and have no reservations on continuing to have Mr. Correa represent us now and in the future. We truly believe him to be an honest, trusting and confiding professional.

We would ask you to strongly take into account our belief and conviction of Mr. Correa's on going working relationship over the last 19 years with our family. There has never been a time that we have doubted his integrity or honest as a legal professional. It would serve no useful purpose to restrict or deny him from returning to his family and community to continue the hard work that he has demonstrated to our family in the past.

Sincerely,

Ida M. Ferraro

Ida M. Ferraro
7931-A Second Street North
St. Petersburg, Fl. 33702
813-577-5350



NICK FERRARO
& COMPANY

COMMERCIAL REAL ESTATE

October 29, 1993

HAND DELIVERED

Honorable Claire K. Luten
Circuit Court Judge
5100 144th Avenue North
Clearwater, FL 34620


RE: Dennis D. Correa, Esq.

Dear Judge Luten:

The intent of this letter is to express my deep concern for the well being of attorney Dennis Correa. I have had the pleasure of knowing Mr. Correa for approximately seven years. During this time he has assisted me in various situations, both personally and in business matters. In each of those transactions, Mr. Correa has acted professionally and ethically. Mr. Correa created solutions based upon practical guidance, honesty and superior knowledge.

Being in the real estate business for over 20 years, I am continually involved with attorneys. There are only a hand full of individuals which I consider a real credit to the profession and Mr. Correa is certainly included in this group. I am aware of the details concerning Mr. Correa's case before you; however, I feel compelled to request the Court's leniency considering the benefits which I have received through his representation.

Sincerely,



Nicholas Ferraro
President

NF:sm

Mr. Leo A. Figler
11945 - 143 Street North #7117
Largo, FL 34644

November 3, 1993

Honorable Claire K. Luten
Pinellas County Courthouse
Clearwater, FL 34616

Re: Dennis D. Correa

Dear Judge Luten:

I am writing on behalf of Dennis D. Correa my former attorney and close personal advisor for many years. My late wife, Frances, and I first met Dennis in his old office in Largo, Florida in May of 1981. For many years Dennis served as our close legal advisor. Our relationship grew to the point that we named Dennis as our trusted fiduciary to handle our affairs if we became incapacitated or after both of us passed away.

Obviously the news we heard of the criminal charges being brought against Dennis has come as a total shock to me. Although I cannot condone the allegations being made of him I can speak to his compassionate behavior and the trusted relationship I have had with him for many years.

I respectfully request that the Court grant leniency to Dennis in the course of deliberating the sentence to be imposed on him for these criminal charges. I do not believe it would do either the victims themselves or society in general any good to have him incarcerated for these wrong doings. Rather, you ought to allow this man to have the opportunity to provide restitution to those individuals harmed by his conduct.

Thank you for your time and attention with regard to this plea.

Respectfully submitted,

Leo A. Figler

Leo A. Figler

Arthur B. Hale
P.O. Box 1453
Oldsmar, FL 34677
10-3-93

The Honorable Claire Lutten
Dear Judge Lutten:

I've been advised that my long
time friend, Dennis Correa is
up for trial before you.

Mr Correa was my original
attorney in about 1970. He
and his brother Gerald have been
my attorneys for those years.

I always found Dennis to be
absolutely faithful to whatever
task I put him to and I hope
that your verdict concerning
him will be lenient.

Sincerely yours
Arthur B. Hale

November 1, 1993

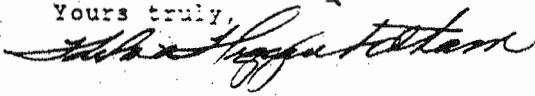
TO WHOM IT MAY CONCERN:

I am writing this letter with regard to Dennis D. Correa whom I have known for the last ten years.

I met him through a friend and was impressed with his presentation with regard to my estate planning. He has counseled me and has set my affairs in order. I have been satisfied with his suggestions and the handling of these matters. I have referred numerous friends to him for advice on their own estate planning matters and they too were pleased with his sincere and honest opinions.

It is my understanding that there may be a sentence imposed upon him for some criminal charges. I would hope that the judicial system would consider some other form of punishment other than having him confined to prison. In my opinion this would serve no other purpose than impose further obligations on the backs of the taxpayers.

Yours truly,



Thelma Higginbotham
751-34th Ave. N.E.
St. Petersburg, Fla. 33704
813-894-5278

Captain Richard L. Holly
P.O. Box 954
Seahurst, Wa. 98062

Honorable Clair K. Lutten
Circuit Court Judge
5100 144th Ave N.
Clearwater, Florida 34620

Regarding: STATE vs. DENNIS CORREA

Dear Judge Lutten,

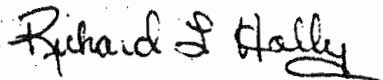
I have known Dennis Correa both professionally and personally for almost 16 years, beginning in December 1977.

During these years I have known him to be a loving and faithful husband, a warm and caring father. I believe him to be professional, straightforward, honest and had become a second son to my mother.

Starting in 1983, Dennis began handling some of my financial affairs as I was going to be out of the country for two years. Beginning again in late 1989 until mid 1992 I again turned things over to Dennis. During these two periods Dennis has been a tremendous asset to me and it would have been extremely difficult to manage things without his assistance. He has always had my complete trust and confidence in my financial matters and I have been completely pleased with his capability and results in managing them when I wasn't present to do so myself. I know for a fact Dennis is aware that he made serious mistakes and is totally ashamed of his behavior and has done his best to make amends and restitution to the best of his ability.

I respectfully request that the court take this into consideration and would hope for leniency in the fashion of a fair sentence. I would hope that Mr. Correa would be in a better position to make amends and restitution and more of an asset to community service rather than being incarcerated.

Respectfully,



Captain Richard L. Holly

ELLIS P. HYMAN, D.D.S. P

ELLIS P. HYMAN, D.D.S.
STEPHEN C. WARNER, D.D.S.
H. SCOTT BELLACK, D.D.S.

GENERAL & COSMETIC DENTISTRY

Palms Professional Building
2700 East Bay Drive
Largo, Florida 34641
(813) 536-3400

November 2, 1993

Re: Dennis D. Correa

Dear Judge Lutens:

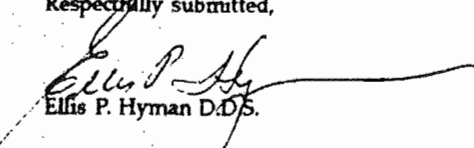
It has come to my attention that Dennis D. Correa will shortly appear before the Court for sentencing on certain theft charges brought against him by certain individuals. Obviously, this matter has come as a shock to me in light of my relationship with Dennis and the knowledge I have as to his character. I have been closely associated with Dennis on both a personal and professional relationship for a number of years and can testify as to his moral character and standing in the community.

I would strongly recommend that the Court offer leniency in the sentencing of this man in light of my knowledge of him personally and his history of handling both his clientele as well as third parties. Nothing will be offered to the community by having him incarcerated for the errors that he has committed.

I hope you will find in your heart an ability to see the past performance of this individual and the good he could serve the community in the sentencing he will be facing by you in the near future. As well, I do stand ready, willing and able to testify in person on his behalf as to my past knowledge of this fine man and the request being made by me through this communication.

Thank you for your time and consideration with regard to this matter.

Respectfully submitted,


Ellis P. Hyman D.D.S.

EPH/ng

Ramsay D. Ihns
7611 Overbrook Drive
Tampa, Fl 33634
October 21, 1993

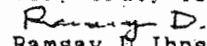
Honorable Claire K. Luten
Circuit Court Judge
5100 144th Ave North
Clearwater, Fl 33634

Dear Judge Luten:

I am writing in regard to The State of Florida versus Dennis D. Correa. I have known Dennis on a professional level from 1981 to 1993. I always found him to be a very hard worker, dedicated, conscientious and honest. I have confidence in his work and abilities and always found him to do superior work at reasonable prices. In addition to my professional contact with him while at Raymond James Associates, Dean Witter Reynolds, Meridian Associates and Fidelity Investments, I also dealt with him on personal legal matters through the years, as did my parents. We were all extremely pleased with everything that he did for us!

At Fidelity, where he managed accounts for others, he always made good decisions and exercised good judgement in those accounts. I strongly feel he should not go to prison and that prison would serve absolutely no good in his case. Prison is no place for Mr. Correa. He would be much better served with doing some useful work or community service. This would allow him to provide restitution to as many people as possible.

Very Truly Yours,


Ramsay D. Ihns

2079 Valencia Way
Clearwater, FL 34624
November 3, 1993

Honorable Judge Claire K. Luten
Circuit Judge
5100 - 144 Avenue North
Clearwater, FL 34620

RE: State of Florida v. Dennis D. Correa

Dear Honorable Judge Luten:

I understand that you have before you the unfortunate task of sentencing a member of the legal profession for taking money from his clients. I am unaware of all of the facts and circumstances surrounding this crime, but knowing Dennis Correa for as long as I have, I cannot believe that the events are as cold and unfeeling as they might appear on first reading.

I have known Dennis Correa since August, 1976. My contact with Dennis has been on both a personal and business level. I have always found Dennis Correa to be a kind and caring person. He has shown his support, care and concern for me during my own personal blessings and adversity. Even when discussing business, Dennis' first questions and concerns were for my own personal well-being.

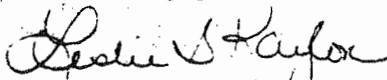
On a business level, I always felt that Dennis gave his clients the best possible advise and recommendations. He had a genuine concern for the peace of mind of his clients.

I am sure that many individuals will see the need to punish Dennis Correa by a period of incarceration. Since the bottomline for everyone should be to allow Dennis Correa to make restitution for the amounts involved in this matter, incarceration does not appear to be the best way to deal with this crime. An extended period of probation with a requirement for restitution would allow Dennis Correa to obtain some sort of gainful employment and thus enable him to repay those individuals affected by this action. I would request that the Court consider probation.

If I can be of any assistance to the Court with regard to this matter, I would be more than happy to do so.

Thank you.

Sincerely yours,


LESLIE S. KAYLOR



Rattlesnake Point INC

OFFICE AND MARINE INDUSTRIAL PARK

November 3, 1993

JON C. TOMSON
Chairman
JOHN E. KEARNEY
President
JOHN E. KEARNEY, JR.
Vice President
Property Management

The Honorable Claire K. Luten
Circuit Court Judge
5100 144th Avenue North
Clearwater, Florida 34620

Dear Judge Luten,

For several months Dennis Correa has been part of our weekly prayer group. During that time and in private conversations with him I have come to know some things about him which I hope can be considered in the disposition of his case.

He has expressed sincere regret and sorrow for those things which he has done, and he has great hope and desire to rectify the situation by making restitution and facing those things as wrongs which must be rectified. He will not in my opinion ever do this type of thing again, and I believe he will be a positive force in helping others to see right from wrong.

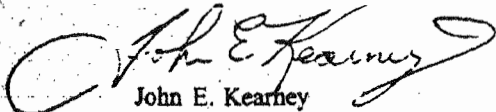
As reflected by his constant attendance at our group meetings he is developing a strong religious discipline which he will carry forward into the future.

If Dennis is allowed to go back to work to make money which would enable him to make reparations for the wrongs he has committed we will have done more for him and those who have been wronged than if we incarcerate him and prevent his potential to make reparations in the future.

I know Dennis will be a credit to society in the future and that he has faced his mistakes and they will never occur again.

Thank you for taking the time to consider these thoughts.

Very truly yours,



John E. Kearney

620 26th Avenue North
St. Petersburg, FL 33704
November 1, 1993

Claire K. Luten
Circuit Court Judge
5100 144th Avenue North
Clearwater, FL 34620

Re: Dennis D. Correa

Dear Judge Luten:

I am corresponding with you concerning the above individual, whom I have known for over 20 years. By way of my background, I received my Bachelor's degree in Elementary Education from the University of South Florida in 1966 and since then have been employed in the public school systems of Hillsborough or Pinellas Counties.

I first came in contact with Mr. Correa in about 1970. I know the entire Correa family, including Dennis's wife, Judy and their two sons, Colby and Todd. Mr. Correa and his family are good friends of mine. Mr. Correa has devoted a substantial portion of his outside activities to civic pursuits (Kiwans Club), coaching Little League and Soccer, and church activities. I feel that except for the current unfortunate situation, he has maintained a good reputation and has been a credit to this community.

I have always been of the opinion that strong punishment is the best deterrence to future misbehavior and continue to hold that view. I am aware that Mr. Correa has recently been involved in a situation that resulted in criminal charges, for which he has admitted responsibility. This is the only incident to my knowledge where he has done anything other than what was honorable, reputable, and lawful. In my opinion, he has always maintained a high reputation in the community and has been a person of excellent character and morals.

I realize that when a person engages in some unlawful conduct that some punishment must follow; however, I feel that to incarcerate Mr. Correa would be unreasonable, considering all circumstances. The public humiliation and embarrassment to both Mr. Correa and his family should be sufficient punishment. It is without hesitation that I

Claire K. Luten, Circuit Judge
November 1, 1993
Page 2

recommend leniency for Mr. Correa. I feel that his wrongdoing does not dictate incarceration or at most, a minimum period of incarceration.

Thank you for this opportunity to express my opinion on this delicate and difficult matter.

Respectfully yours,

Sue S. Kickliter
Sue S. Kickliter

LAW OFFICES OF
Ky M. Koch
630 CHESTNUT STREET
CLEARWATER, FLORIDA 34616
TELEPHONE (813) 446-6248
TELECOPIER (813) 442-7695

KY M. KOCH*
NANCY MOATE LEY
KAREN WENDT, CL.A., C.F.L.A.

*FLORIDA BAR BOARD CERTIFIED
MARITAL AND FAMILY LAW
CRIMINAL LAW
*BOARD CERTIFIED, NATIONAL
BOARD OF TRIAL ADVOCACY
*CERTIFIED LEGAL ASSISTANT
*CERTIFIED FLORIDA LEGAL ASST.

November 4, 1993

Honorable Claire K. Luten
Circuit Judge
5100 - 144th Avenue North
Clearwater, FL 34620

Dear Judge Luten:

RE: State of Florida v. Dennis Correa

I am writing on behalf of Dennis Correa who will appear before you for sentencing on Monday, November 8, 1993.

While I recognize that Dennis must be punished for what he has done, I am writing to describe to you my friendship and belief in Dennis Correa. I have known Dennis for the entirety of my legal career and even before, when he initially set up his practice in Pinellas County. I have helped members of Dennis's family in various legal matters and have had the privilege of knowing his wife, Judy, and his two sons.

There can be no question but that Mr. Correa's actions were wrong. I will make no excuses for that conduct as there can be none. However, I was among the first people with whom Dennis discussed these transgressions. Dennis has at all times admitted his wrongdoing, expressed his great remorse for the victims, and his great concern about the impact that would certainly fall upon his family as a result of his actions. Dennis has never advanced to me any excuses and has always remained ready to accept whatever would come his way.

Dennis has always fully understood that he would probably never again practice law. He has understood that incarceration would be forthcoming. His primary concern has been directed at trying to do the right thing to, as much as possible, correct the wrongs that he had committed and to shield his family from the fallout.

As you know, I have seen the criminal justice system from both sides. I have the most ardent of supporters of our criminal justice system. I am complete faith in the system and in its participants. I further am completely confident that you will make the right decision regarding Dennis's sentencing. However, I also

Honorable Susan F. Schaeffer
Circuit Judge
November 4, 1993
Page Two

have complete faith that Dennis engaged in actions that he will never again repeat. The shame and guilt which he has experienced are undescrivable. Dennis had once been the pillar of strength in his family, his law practice, and community and has now been relegated to acceptance of his shame in having betrayed the very essence of his responsibilities as a lawyer and as a person.

Dennis Correa has already learned from his error. He will emerge from whatever disposition you impose as an, again, productive member of society, wonderful father, husband, and family man, and a continued friend of mine.

I am indeed sorry that I could not appear before you in person. Please do not assume that my lack of personal appearance in any way indicates my feelings for Dennis. I simply had a conflict which I could not work out.

I would be happy to discuss this matter further with the Court should you so desire. I would urge you to strongly consider the least onerous penalty possible.

Very truly yours,

Ky M. Koch
kw
Ky M. Koch
Attorney at Law

KMK/kw

DAVID A. LUCZAK
ATTORNEY AT LAW, PA



Attorney at Law
and
Counselor

Suite 103
3233 East Bay Drive
Largo, Florida 34641-1000
Telephone: (813) 831-8989
Facsimile: (813) 836-8188

November 3, 1993

Honorable Judge Claire K. Luten
Circuit Judge
Pinellas County Courthouse
5100 - 144 Avenue North
Clearwater, FL 34620

RE: State of Florida v. Dennis D. Correa

Dear Honorable Judge Luten:

I am sending you this letter for the purpose of assisting the Court in determining the sentencing of Dennis Correa, which I understand has been set before the Court on Monday, November 8, 1993. I do not know all of the particulars of the charges filed against Dennis Correa, but I am aware of the salient points and the criminal prosecution that has resulted from his embezzlement. Needless to say, it is always alarming and disturbing when any member of our profession strays into the area of criminal conduct regarding a misappropriation of any client's funds. It is never excusable nor can that behavior ever be justified. Nonetheless, I feel moved to advise the Court of the kind of person that I have always believed Dennis Correa to be, and the type of consideration that I would like the Court to extend to Dennis Correa in this instance.

As you may or may not be aware, Dennis Correa and I formed a partnership in our legal practice for the years 1974 through 1977. My experiences with Dennis Correa were that he was an honorable and trustworthy individual. It was nothing but a pleasure to have been affiliated with him during this time. Thereafter, Dennis and I maintained a cordial and personal relationship, and Dennis was, in fact, my personal attorney. No one was more shocked and dismayed by the turn of events than I. I felt betrayed and angry by what Dennis Correa had done. Nonetheless, I know that in spite of his actions, he remains a conscious driven and not an ego driven individual. I am also aware of the fact that during the years that the acts in question occurred, Dennis Correa did not live an outlandish or lavish lifestyle. Whatever benefit resulted from his criminal activities, those benefits were heaped more upon others than himself.

Honorable Judge Claire K. Luten
Page 2
November 3, 1993

I have spoken to Dennis several times since he revealed to me the charges against him. There is no question in my mind that Dennis Correa is extremely ashamed and remorseful for what has happened and that he was led more by fear and poor judgment than sensations of larceny in his soul. I do not, however, suggest to the Court that there is any excuse or mitigating circumstances that should be considered for his actions. I merely mention to the Court that in spite of his actions, Dennis Correa will always be in my mind one of the kindest and gentlest souls that I have ever known. I would like the Court to consider the type of person that he is and weigh that against what conduct he has committed. While I acknowledge that punishment is appropriate, I believe that the Court should take the opportunity to be merciful in its judgment. I ask that the Court consider that Dennis Correa has, from the outset of these charges, humbled himself and cooperated in every respect possible to make the prosecution of this cause as minimally expensive and tedious to the State of Florida as he possibly could.

I would request that the Court consider whether or not society requires or demands the incarceration of Dennis Correa. Certainly he has an absolute obligation to the fullest extent of his capabilities of repaying all monies that he has taken. Given the fact that he will not and should not practice law, he will have to make significant endeavors to fulfill that obligation. Dennis Correa's family has, along with Dennis Correa, suffered tremendously as a result of his conduct, and will only suffer more if he has in prison. It is not for Dennis Correa, but for his family and the victims of his activities, that I suggest that the Court consider an alternative to incarceration. I know that there is a great deal of social pressure on lawyers to police and punish their own in instances identical to that committed by Dennis Correa. I do not expect this Court to look the other way and ignore the ramifications of Dennis Correa's actions, nor do I expect the Court to treat Dennis Correa in any special way that might hold this Court up to ridicule by others. Surely, Dennis Correa has been punished by the loss of his profession, the loss of his livelihood, the personal humiliation, to say nothing of the affects that have been felt by members of his immediate family and friends. The stain

Honorable Judge Claire K. Luten
Page 3
November 3, 1993


of guilt will forever be indelible on Dennis Correa, and he will never, as long as he lives, be able to remove or erase that guilt.

I trust that the Court will handle this matter in a fair and just manner. Please accept this letter as an attempt to assist the Court in its efforts.

Thank you, and with kindest regards, I am,

Sincerely yours,

~~DAVID A.~~ LUCZAK, ATTORNEY AT LAW, PA


David A. Luczak

DAL:lsk

LAW OFFICES OF
MEROS, SMITH & OLNEY

PROFESSIONAL ASSOCIATION
1301 FOURTH STREET NORTH • P.O. BOX 27
ST. PETERSBURG, FLORIDA 33731
(813) 822-4929

• PETER N. MEROS
• WALTER E. SMITH
† GREGORY L. "BOB" OLNEY II

• BOARD CERTIFIED
CIVIL TRIAL LAWYERS
† FORMER ASSISTANT
STATE ATTORNEY
FAX (813) 821-7140

November 3, 1993

Honorable Claire Lutten
Circuit Court Judge
Pinellas County Criminal Complex
5100 144th Avenue North, Room 334
Clearwater, Florida 34620

RE: Dennis Correa

Dear Judge Lutten:

It is my understanding that Dennis Correa is scheduled for sentencing in the near future and that you are the presiding Judge. In making the extremely difficult decision that you are faced with, I would certainly appreciate it if you would consider my comments.

There was very little that could have shocked or saddened me more than when I read the allegations about Dennis in the paper. I have known him since law school but for most of that 20 year period it was on an occasional, professional basis. He has always had an excellent reputation as an attorney and there has never been a hint of impropriety associated with him that I was aware of. Five or six years ago, I became much more closely involved with Dennis when, through a mutual friend, we became jointly involved in the purchase of a small manufacturing business. There were two lawyers, a businessman and an engineer involved. Most everything we did was on a handshake basis. There were numerous situations involving many thousands of dollars where I simply had to trust Dennis. Throughout the course of our business dealings, he never let me know. Each of the partners knew that, without question, we could count on him. If he told us that he would do something, he did it. If we needed something, he would get it. In all respects, he was totally honorable and above board.

I know nothing significant about the circumstances surrounding this case. What I do know from my past experience with Dennis that if

Honorable Claire Luten
Page Two
November 3, 1993

he is given an opportunity to pay restitution and to repay these people for what he has done, he is one of the few people that I truly believe will get the job done. Every month that he spends in jail will be a month that he is without employment and without the ability to make this restitution and to support his family.

I know it will be the State's position that he must "pay" for the crime with significant jail time. It is difficult for me to imagine a worse punishment than losing your pride, your license to practice and the respect of your peers and your family. Jail will only delay the process of restitution and prolong the torture of his innocent family. I don't envy your job and I thank you for your consideration.

Very truly yours,



PETER N. MEROS

PNM/dlk

Lone Pine Trailer Park

COUNTY ROAD No. 79
PALM HARBOR, FLORIDA 33549

DAY 731-630

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owners
J. Michael & Peggy S. Redmond

October 26, 1993

Honorable Claire K. Luten
Circuit Court Judge
5100 - 144th Avenue North
Clearwater, Fl 34620

Re: Dennis Correa

Dear Judge Luten:

We first met Mr. Correa back in the early 1970's when he was a law partner with another young attorney, David Luczak. Mr. Luczak was, and still is, our personal attorney, but when we needed help with our estate planning David recommended Dennis Correa. We took his advice and made the appointment with Dennis.

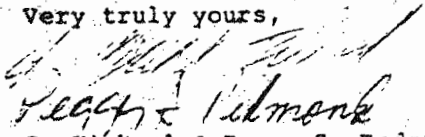
After several meetings with Dennis it became very apparent to us that he was everything a professional should be - competent, reliable and very knowledgeable about his subject.

In the aftermath of what has happened to Dennis in these last few months we understand that he has resigned from the Florida Bar and is undergoing counseling, but still faces a possible prison term. We can only imagine what it must feel like for a lawyer of Dennis's stature to have to take these steps, but it most surely would be a form of punishment.

Should he not go to jail, we understand he has a job waiting for him which would enable him to make restitution and continue his counseling sessions. We respectfully ask your Honor to consider this as an alternative to a prison term, because we believe that Mr. Correa, if given a chance, could again be a valuable asset to our community.

Thank you for your consideration.

Very truly yours,



J. Michael & Peggy S. Redmond

LAW OFFICES

MASTERSON, ROGERS, MASTERSON,
O'BRIEN & LOPEZ, P. A.

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PHILIP J. ROGERS
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KAREN BOROUGHS LOPEZ

699 FIRST AVENUE NORTH
POST OFFICE BOX 3192
ST. PETERSBURG, FLORIDA 33731-3192
TELEPHONE (813) 895-3641
FAX (813) 895-3559

October 26, 1993

TO WHOM IT MAY CONCERN

Re: Dennis Correa

On several occasions during the past ten years or so I have had the pleasure of being professionally associated with Mr. Correa representing clients whom he referred to me or to my firm for assistance regarding personal injury claims. In all such instances Mr. Correa conducted himself in a highly professional and ethical manner, and consistently displayed a sincere concern for the best interests of his clients.

I have little or no knowledge regarding the events which serve as the basis for the pending sentencing of Mr. Correa. However, based upon my past professional contact with Mr. Correa I feel confident that if he is given the opportunity he will prove to be a worthy candidate for rehabilitation, both from a personal and professional standpoint, and I respectfully urge that he be granted that opportunity.

Yours very truly,


Philip J. Rogers

October 28, 1993

Judge Claire K. Luten
Circuit Court
5100 144th Avenue North
Clearwater, FL 34620

Dear Judge Luten,

The purpose of this letter is to highlight the professional services which Dennis D. Correa provided for my clients over a period of 20 years. It seems appropriate to begin with a telephone conversation between Denny and myself which occurred around the time newspapers announced there were financial problems with his clients. Prior to the hearing in your court I will check my diary notes of telephone conversations to identify the specific date.

Denny began that conversation by telling me he had made some serious mistakes in handling about a half dozen of his clients' accounts. Then he told me these mistakes included (a) moving money from one account to another account without authorization, (b) making investments in stocks which resulted in losses, and (c) that each of the preceding items caused major financial losses for these clients. Following this he told me he was concerned that his mistakes may affect his brother's law practice and his family. At that point he came close to crying. Finally he said very firmly "Stan, it may take me the rest of my life but I'm going to reimburse everyone of my clients".

It has been my privilege to be a student of Bob James, the founder of Raymond James & Associates, who has been recognized publicly as the father of the newest profession in 400 years, financial planning. Bob taught us that one of the most important services we could offer our clients was to get their estate planning up-to-date. This involved the use of living trusts. Our problem in those days was finding an attorney who specialized in this part of the law and was willing to draw trusts at an acceptable fee. The search for this professional led me to Denny in 1973. Since then he drew probably 200 trusts for my clients. Even though I do not have records of all my clients over the past 20 years, a reasonable estimate of their estate transfer savings would be well over \$5,000,000. What a bargain they got for his fees. Many people have quoted Judge Learned Hand including myself, but Denny practiced that quotation for the benefit of our mutual clients. Incidentally, he never billed my clients until he had completed all of the legal work and, as far as I know, every one of them paid his bills. Furthermore, he did not charge them for telephone conversations when he answered their questions.

Denny developed a close relationship with most of my clients. Some of them have expressed concern about who would handle their legal affairs after reading the articles in the newspapers. I've reassured them that Denny has trained his brother, Jerry, in this specialized area of the law on trusts.

During all of our meetings Denny demonstrated his professionalism in counselling my

clients. His concern about helping them achieve estate goals was very obvious. His integrity and ethics were impeccable. From time to time the names of other attorneys became a part of our discussions. I never heard him say or allude to anything negative or derogatory about another attorney. He never broke any confidentiality rules. In fact, I've described him as being "straight arrow". Because of all these attributes, I was truly shocked when Denny told me he had caused his clients to lose a large amount of money. In all of our client meetings and in private discussions he was concerned and dedicated to drawing legal documents which would help clients achieve their goals.

My wife, Ruth, and I have discussed what choice we would prefer if we were one of those clients who lost money because of the way he handled their accounts. Would we want him sent to prison? Would we want him to be permitted to begin working on a job so he can begin repaying us now rather at some time in the future? If we had such a choice, we would want to begin getting our money back now instead of years later. We chose the latter alternative because of the time value of money and because an associate absconded with \$50,000 of our money with no hope of recovering any of our loss.

Looking back at the last sentence in the second paragraph, there are no doubts in my mind that Denny was making an irrevocable commitment to fully repay each of those clients who lost money because of his mistakes. I trust him and will endeavor to help him regain a respected position in our community.

I've enclosed a copy of my Professional Profile with the hope it will add credibility to my comments in this letter.

Respectfully,

Stanton D. Smith

Stanton D. Smith
201 S. Buena Vista Drive
Dunedin, FL 34698-3307



August 25, 1993

PROFESSIONAL PROFILE OF STANTON D. SMITH

EDUCATION

University of Illinois

U.S. Coast Guard Academy - B.S.

Massachusetts Institute of Technology - M.S.

Securities Registrations

New York Stock Exchange, American Stock Exchange, Chicago Board Options Exchange, National Association Securities Dealers, Registered Options Principal, Interest Rate Options, Foreign Currency Options, General Securities Principal, Municipal Securities Principal, Universal Securities Law, Life & Health Insurance, Variable Annuity

CFP - Certified Financial Planner (College for Financial Planning)

Continuing Education Credits: current requirement is 30 hours/2 years; personal average is over 100 hours/2 years.

Advanced Financial Planning courses

Personal training by Bob James, who has been recognized nationally as the Father of Financial Planning.

Plus ICFP, IAFF, and Company Sponsored Seminars

BUSINESS EXPERIENCE

DOW CHEMICAL COMPANY 21 years - one of its first 10 national account managers

RAYMOND JAMES & ASSOCIATES, INC. 12/72 - 10/91 - Branch Manager 9 years

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Primary Clients: Retirees and people near retirement; Professionals with qualified retirement plans

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Institute of Certified Financial Planners
Board of Directors, Tampa Bay Society
International Association for Financial Planning
Estate Preservation & Planning Group, Denver, CO
Renaissance Inc. (Charitable Gifting), Indianapolis, IN
Chairman, Fiscal Review Committee, City of Dunedin, FL
President's Council of Multi-Financial Securities Corp., Denver, CO

Investment Advisor

Participant in corporate program which requires CFP (Certified Financial Planner) designation and demonstrated experience and competence in development of financial plans for clients

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2420 Enterprise Road • Suite 101 • Clearwater, Florida 34623-1703

800-676-8169

SIPC

October 25, 1993

Honorable Claire K Luten
Circuit Court Judge
5100 144th Ave. No
Clearwater, Fla 34620

Dear Judge Luten:

We have done business with Dennis Correa since 1979. He has at all times been honest and trustworthy. His manners have always been gentlemanly and professional.

Mr. Correa established a revokable trust for our ninety year old cousin and handled her estate when she died to our complete satisfaction.

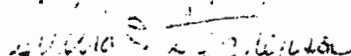
He has also handled our legal matters, which included establishing our revokable trust and wills and updating them from time to time and also handled our real estate transactions.

His office has handled our yearly income tax report to the Internal Revenue and advised us on any legal or financial matter - A gentleman at all times with the highest professionalism.

Therefore in our opinion, it would not accomplish anything by Mr. Correa being incarcerated.

Because of this Mr. Correa has voluntarily resigned from the Florida Bar. I am sure, if given the chance, he would make restitution.

Sincerely,



Sylvia D Stephenson

November 1, 1993

The Honorable;
Claire K. Luten
Circuit Court Judge
5100 144 Ave. North
Clearwater, Fl 34620

Your Honor,

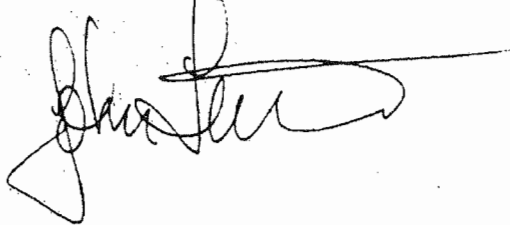
I'm sure this letter joins a long line of letters from friends and well wishers of Mr. Dennis Correa, but I felt I should join them.

In the years I've known Dennis, I have known him to be a loving father, faithful husband, and a caring person always considerate of those around him. He truly is a very good man who realizes his mistake and is praying for the chance to right the wrong.

Given the fact that many truly evil people are free to cast their shadow on the land, could we not just let one good man have his life back and give him the opportunity to make restitution?

We that love and respect Dennis have been praying for him, we hope you've heard these prayers.

Respectfully

A handwritten signature in black ink, appearing to be "John Luten", written over a horizontal line. The signature is stylized and cursive.

8367 Candlewood Road
Largo, Florida, 34647
October 27, 1993

The Honorable Claire K. Luten
Circuit Court Judge
5100 144th Avenue, North
Clearwater, Florida, 34620

Your Honor,

I do not condone what Dennis Correa did when he took money from client's accounts.

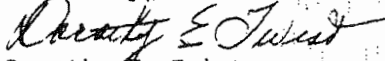
I understand Dennis has cooperated with the Florida Bar Association and the State Attorneys' office during the investigation. I believe that Dennis is trying to rectify his mistake.

As a client, Dennis was named with my daughter a co-trustee of my estate. I trusted him to handle my affairs after my death. There was never a time I doubted Dennis' judgement or integrity.

I ask the court to be lenient in sentencing Dennis. He should be given the opportunity to make restitution to the clients involved in this case.

Also, I ask leniency for the sake of his family.

Sincerely,


Dorothy E. Twist

October 26, 1993

Honorable Claire K. Lutten
Circuit Court Judge
5100 144th Ave No.
Clearwater, Florida 34620

Your Honor;

Dennis Correa and my family have done business for more than perhaps six years. I personally was introduced to Dennis through my mother. She and her mother inherited one of the most complex trust agreements of all time from my grandfather. Dennis was most patient and successful in helping them both. And now I am pleased to say that all business which was conducted between Dennis and my direct family has been in a highly satisfactory manner. Dennis and his staff have always been most helpful in providing information and advice about trust, real estate and will contracts. In his specialized field of law, of which I respect greatly, we have found that he had a broad range of information that has been helpful to me and my family.

Dennis is a good person. Frankly I was shocked to hear of his mistakes. We all make mistakes. Some mistakes are more harmful to our fellow man than others. Some mistakes cannot be paid back and some can. Your Honor, this is one mistake that can be paid back and by an individual who is capable if given a chance. Please help those people who were troubled by Dennis and position Dennis to pay them back.

Sincerely



Thomas M. Watters
1720 73rd Circle N.E.
St. Petersburg, Florida 33702

MR. & MRS. RAY WEBBER
1383 52nd AVE. N.E.
ST. PETERSBURG, FL. 33703

NOV. 1, 1993

HONORABLE CLAIRE K. LUTEN
5100 144 AVE. N.
CLEARWATER, FL. 34616

RE: STATE VS DENNIS CORREA

THE MOST HONORABLE JUDGE LUTEN:

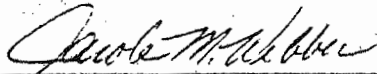
WE ARE WRITING THIS LETTER IN BEHAVE OF DENNIS CORREA.

WE HAVE KNOWN DENNIS FOR 20 YEARS. HE HAS BEEN A VERY GOOD FRIEND WHO HAS COACHED YOUTH SPORTS AND ENVOLVED HIMSELF IN COMMUNITY ACTIVITIES. HE AND HIS FAMILY HAVE SPENT MANY HOLIDAYS AND VACATIONS WITH US AND WE HAVE ALWAYS ENJOYED HIS COMPANY.

DENNIS HAS ALSO REPRESENTED OUR FAMILY AND BUSINESS AS LEGAL COUNSEL. WE HAVE TRUSTED HIS OPINION AND HE HAS ALWAYS REPRESENTED US WELL AND HONESTLY.

WE ASK ON HIS BEHAVE THAT YOU PLEASE SHOW LENIENCY WHEN SENTENCING HIM ON NOV. 8. HE IS IN OUR OPINION, A DEVOTED HUSBAND, GOOD FATHER AND A TRUE AND DEAR FRIEND. WE ALL MAKE MISTAKES IN OUR LIVES, BUT DENNIS HAS ALWAYS BEEN ONE OF THE MOST HONORABLE PEOPLE WE KNOW.

SINCERELY.



CAROLE M. WEBBER



RAY WEBBER
INDEPENDENT TAXI, DIRECTOR

David A. Zabrocki, D.D.S.

October 27, 1993

Honorable Claire K. Luten
Circuit Court Judge
5100 144th Avenue North
Clearwater, Florida 34620

Dear Judge Luten:

This letter is being written in reference to Mr. Dennis Correa and the sentencing scheduled for November 08, 1993.

I have known Dennis for twenty years this November; he has been my attorney, my friend and my patient. Needless to say, I was amazed as well as deeply troubled by the circumstances that had occurred. While I do not condone these actions or even pretend to understand, I do see an individual who is indeed remorseful, embarrassed, and anquished not over being caught, but for a life that did not meet his expectations.

Dennis has never lived a lifestyle that appeared to be beyond his means and in fact I know he has maintained as tight of control financially as he has been able to. Again, I do not offer this as an excuse for actions but merely as observation that greed and personal gain were not motivating factors in my opinion.

My main reason for writing is to express my feelings in regards to prison time for an individual who is remorseful and has expressed a concern and a desire to make restitution. I personally feel that no rehabilitation is necessary and the only reason for actual prison time would be for punishment. I also strongly feel that Dennis has already been punished severely by giving up his practice and his license to practice, as well as the humiliation both in front of his peers, friends and most importantly, his family.

1601 East Bay Drive
Largo, Florida 34641
Phone 585-5675

Honorable Claire K. Luten
Re: Mr. Dennis Correa
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October 27, 1993

Dennis will suffer the consequences of these actions for the rest of his life and prison time will not improve any of the fine qualities Dennis already exhibits such as his dedication to family, gentleness, sincerity and desire to do right. I feel his desire to make restitution will only be hampered by prison time and neither the community, the family or the society in general will benefit from this outcome.

Sincerely,



David A. Zabrocki, D.D.S.

DZ/tkl