III. Opinion pgs 5-8 states several presumptions regarding witness and customer Andrew Cordova. Somehow that I knew products didn't work, or that I misrepresented tax vendors, or to help him avoid tax liability. The evidence of record shows that these are not at all reasonable conclusions.

Correction: This is not, nor can it be inferred by a jury, as an overt act(s) furthering an alleged conspiracy as;

A. "Avoiding" tax liability is legal. Evading tax owed is illegal. (This assumes income tax as "tax" is suspiciously vague) So this couldn't be the furthering of something illegal.

B. There were no emails of record to Cordova, nor any mentioned in his testimony (D1444 pp235-267), so why is this panel making such a claim? This must be stricken where opinion states at page 11-entire ¶2 and governed accordingly in Leitner's favor. All other evidence emails claimed lawful activity and line up with trial judges tax avoiding jury instruction at (D1450 p67; AB p37,Fn20) (Fn 3 herein).

C. If opinion is presuming One unlawfully avoided [income] taxes or that the jury could have inferred same; then that is flawed as record proved One participated in filing a PQI "related" product (lawful tax statement return), See below...showcasing One's belief and precluding any income tax filing obligations. The record reflects nothing indicating this was unlawful, and;

1. Leitner was never charged with tax evasion, nor willful failure to file, or the related. The jury knew this from judges instruction (AB, Fn11, D1446 p93), and knew the foregoing.

D. That Cordova lost money on his investment is tragic, however, the fact that a program or investment fails is not indicative of past nor future results. Cordova made his own decision to invest from interviews with various vendors at a seminar and by phone (D1444 p244 at 12; p245 at 10).

1. No evidence shows, neither did I cajole him into a product or investment, nor knew how much he invested at the time, nor was told what his investment plans were.

E. This panel skipped over Cordova's testimony that supported My innocence, viz; he admitted:

1. "It wasn't Mark's fault" (Fn 4);
2. "All Mark did was introduce me to PQI" (D1444 p266; AB p21);

3. "Mark did mot say, hey participate with this vendor..." (Id. p266 at 19), and that he "didn't have a really indepth understanding of anything that was being presented." (Id. at line 12)

4. "I [he] was stupid" (Id. p240 at 13; p261 at 14), and "I'm an idiot" in regard to his beliefs (Id. p248 at 11).

The jury could realize his lack of wisdom was regarding financial decisions, as he failed to do his own due diligence (Id. p261 at 15), which was stressed to every seminar attendee from on stage (Id. p262 @ 14-25; D1439 p195). See Fn 5.

Correction: These testimony statements are contrary to what this opinion assumes the jury could infer regarding My interaction with Cordova.

***What is the difference judges,** between myself and Cordova? We both 1) paid to attend a seminar (D1444 p241 @22); 2) used or purchased education and products from PQI related vendors, 3) had the option to market the education, **AND** 4) We BOTH participated in the same seminar investment!!! (Own Costa Rica - See Id. p266; PSR ¶161).

NOTE: Not all investments, such as Own Costa Rica, were exclusive to PQI (See record). Unlike Cordova, I never considered myself a victim. I made an honest choice to participate. So this panel misapprehends by stating Cordova lost money due to "PQI related activities". Do you see?...

There's no way a jury could infer that I was promoting something fraudulent to Cordova that I was doing myself! This rehearing is over... please grant My reversal now! Thank You!

Further still, no evidence is of record showing "Warren Exploration" (Cordova's other investment) was even invited back to a subsequent seminar after it posted its loss. Therefore the spy would not have been exposed to that particular investment. A reasonable jury would understand that sometimes investments lose money. Evidence showed this jury that a pool of investors were available and changing periodically (AB p24 ¶2; D1440 pp228, 242; D1442 p139; D1443 p125), so the jury couldn't infer that the "product" did not work just by hearing one man's story as it relates to Leitner. Evidence showed thousands of customers and seminar attendees over the years at issue (PSR ¶117; Hirmer testimony). So there would be no reason for any marketer to stop selling the "product". Leitner would have, and did know by experience, and PQI policy, that non-performing investors would be removed and not be