

Exhibit A



December 6, 2021

Dear Judge Chutkan,

I'm writing you about Stephanie Miller, she started working for me in January of 2013 as a seasonal tax preparer. She did such a good job I offered her a fulltime position with our staffing firm in which she worked until 2018 when she found a better paying position. She did the right thing and gave her 2 weeks' notice helped train her replacement and moved on.

Stephanie Miller and I have stayed in contact, and I have mentored her with her manager positions she has held. Stephanie is a person of good moral character. I realize that might seem hard to believe, given the circumstances, but it's true, nonetheless. I have known Stephanie for 10 years and in that time, I have seen her go through ups and downs, but all the while I have been convinced that she is a decent person at the core.

Stephanie has made mistakes, and I believe she is incredibly remorseful, and embarrassed by her decision she is willing to do whatever it takes to make her future better and learn from her mistakes. Stephanie needs you to give her an opportunity to get a second chance. I recognize that she broke the law, and I do not believe that she should get off without punishment, however I also believe she has punished herself in these past months and is trying to move on with her life for her and her family.

With that, I have decided to hire Stephine to be an Office Manager year-round to help with both sides of our business completing tax returns and staffing, she will be great at this position. Her training will start as soon as the conclusion of this matter. We look forward to having Stephanie back on our team.

Thank you for reading my letter.

Georgetta Shiverdecker

CEO

LIBERTY / Associates Staffing, LLC