

February 27, 2024

Dear Dr. Kaplan:

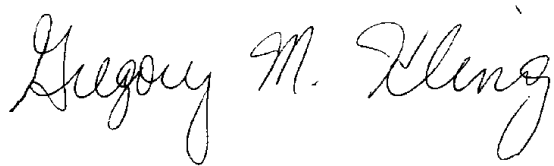
Thank you for your recent presentation to the Jennifer and James R. Parks Master of Business Taxation Program at the USC Leventhal School of Accounting and the Marshall School of Business. Your openness in discussing the pressures and rationalizations that led to your government investigation was incredibly insightful. Clearly, you accept responsibility for your conduct and are committed to helping others learn from your mistakes. Your candor had a profoundly positive impact on our students.

Your honest reflection on the consequences of illegal and unethical behavior is invaluable. These stories bring theoretical discussions to life, offering our students a unique and engaging learning experience. Your willingness to share such personal experiences provides a tangible context to the abstract ethical concepts discussed in class, making the lessons more relatable and impactful. Your story is a potent illustration of the significant, long-term impact decisions can have on oneself and the wider community. It was a vivid reminder of the far-reaching collateral consequences of illegal and unethical behavior beyond just a federal prison sentence.

We are eager to invite you back in the future to continue sharing your invaluable insights. Your unique perspective enriches our curriculum and plays a crucial role in fostering a deeper understanding of ethics and accountability among our students.

Thank you again for your honesty and for making a meaningful contribution to our program. I look forward to the possibility of future collaborations and staying in touch.

Sincerely,



Gregory M. Kling

