## To Whom It May Concern Letter for Court

John Doe Senior Manager 1234 North Street Anytown, State, 56789 johndoe@email.com 555-123-4567 November 8, 2024

To Whom It May Concern,

I am writing on behalf of Michael Smith, whom I have known for 10 years in my capacity as his employer at ABC Corporation. I understand that this letter will be part of the official documents for his sentencing in the case related to non-violent financial offenses.

During the time I have known Michael, he has consistently displayed qualities such as honesty, integrity, and responsibility. One specific example of his integrity is when he discovered an accounting error that would have cost our company a significant amount of money. Michael came forward immediately, reported the error, and worked diligently to rectify it, demonstrating his commitment to ethical behavior and transparency.

Furthermore, since the incident, Michael has taken proactive steps to ensure his understanding and compliance with financial regulations. He has voluntarily attended financial ethics training sessions and has participated actively in community service, dedicating time on weekends at the local food bank.

I believe that Michael is fundamentally a good man who made a regrettable mistake. He has shown genuine remorse and has taken meaningful steps toward personal and professional improvement.

I trust that my observations will offer helpful insights into Michael's character and help you make a more informed decision. Please feel free to contact me at the above information should you require any further information or clarification regarding my experiences with Michael.

Thank you for considering my letter.

Sincerely,

[John Doe's Signature (if sending a hard copy)]

John Doe

Senior Manager

**ABC Corporation**