



U.S. Department of Justice

Carmen M. Ortiz
United States Attorney
District of Massachusetts

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United States Courthouse
300 State Street, Suite 230
Springfield, Massachusetts 01105-2926

October 30, 2012

Thomas Kokonowski, Esq.
Law Offices of Thomas Kokonowski
46 Main Street
Northampton, MA 01060

Re: United States v. Susan Duffy

Dear Attorney Kokonowski:

This letter sets forth the Agreement between the United States Attorney for the District of Massachusetts ("the U.S. Attorney") and your client, Susan Duffy ("Defendant"), in the above referenced case. The Agreement is as follows:

1. Change of Plea

At the earliest practicable date, Defendant shall waive indictment and plead guilty to the Information attached to this Agreement charging her with Theft Concerning a Federally Funded Program, in violation of Title 18, United States Code, Section 666(a)(1)(A) (Count One), and Filing a False Income Tax Return, in violation of Title 26, United States Code, Section 7206(1) (Count Two). Defendant expressly and unequivocally admits that she committed the crimes charged in Counts One and Two of Information, did so knowingly, intentionally and willfully, and is in fact guilty of those offenses.

Defendant agrees to the accuracy of the attached statement of facts.

2. Penalties

The Defendant faces the following maximum penalties on each count of the Information: for Count One, incarceration for a period of ten years, supervised release for a period of three years, a fine of \$250,000, a mandatory special assessment of \$200, and restitution; and for Count Two, incarceration for a period of five years, supervised release for a period of three years, a fine of \$250,000, a mandatory special assessment of \$100, and restitution.

The Defendant also recognizes that pleading guilty may have consequences with respect to her immigration status if she is not a citizen of the United States. Under federal law, a broad range of crimes are removable offenses, including the offenses to which Defendant is pleading guilty. Removal and other immigration consequences are the subject of a separate proceeding, however, and Defendant understands that no one, including defense counsel and the District Court, can predict to a certainty the effect of this conviction on Defendant's immigration status. The Defendant nevertheless affirms her decision to plead guilty regardless of any immigration consequences that this plea may entail, even if the consequence is Defendant's automatic removal from the United States.

3. Sentencing Guidelines

The sentence to be imposed upon Defendant is within the discretion of the District Court ("Court"), subject to the statutory maximum penalties set forth above, and the provisions of the Sentencing Reform Act, and the United States Sentencing Guidelines promulgated thereunder. The Sentencing Guidelines are advisory, not mandatory and, as a result, the Court may impose a sentence up to and including the statutory maximum term of imprisonment and statutory maximum fine. In imposing the sentence, the Court must consult and take into account the Sentencing Guidelines, along with the other factors set forth in 18 U.S.C. § 3553(a).

The parties agree with respect to the application of the United States Sentencing Guidelines that:

- (i) § 2B1.1(a)(1)(Fraud) and § 1B1.3 (Relevant Conduct) apply to the theft charge;
- (ii) § 2B1.1(b)(1)(E) applies because the "loss" was between \$70,000.00 and \$120,000.00, thus increasing the Offense Level to 14 for the theft charge. The loss has been calculated to be \$110,278.00;
- (iii) §§ 2T1.1(a)(1) and (c)(1)(A) and § 2T4.1(E) apply because the tax loss was approximately \$30,800.00, or 28% of the theft figure of \$110,278.00. This equals an Offense Level 14 for the false income tax return charge; and,
- (iv) § 3D1.1(a)(1) and § 3D1.4(a) apply because the offense level for the false income tax return charge is one to four levels less serious than the theft charge. This increases the Offense Level from 14 to 16.

In the event Defendant contends that there is a basis for departure from, or a sentence outside, the otherwise applicable Sentencing Guideline range based on her medical, mental and/or emotional condition, or otherwise intends to rely on any such condition at sentencing, Defendant will, forthwith upon request, execute all releases and other documentation necessary

to permit the U.S. Attorney and her experts (including medical personnel of the Bureau of Prisons) to obtain access to Defendant's medical, psychiatric, and psychotherapeutic records and will also provide to the U.S. Attorney forthwith copies of any such records already in her possession. In addition, Defendant will authorize her care providers to discuss her condition with the U.S. Attorney and her agents (including medical personnel of the Bureau of Prisons), as well as experts retained by the U.S. Attorney. Defendant also agrees to submit to examinations and interviews with experts retained by and chosen by the U.S. Attorney (including medical personnel of the Bureau of Prisons).

The U.S. Attorney reserves the right to oppose Defendant's argument(s) for a departure or a sentence outside the Guidelines under the factors set forth in 18 U.S.C. § 3553(a). Based on Defendant's prompt acceptance of personal responsibility for the offense(s) of conviction in this case, and information known to the U.S. Attorney at this time, the U.S. Attorney agrees to recommend that the Court reduce by three levels Defendant's Adjusted Offense Level under U.S.S.G. § 3E1.1 to an Offense Level 13.

The U.S. Attorney specifically reserves the right not to recommend a reduction under U.S.S.G. § 3E1.1 if, at any time between Defendant's execution of this Agreement and sentencing the Defendant:

- (a) Fails to admit a complete factual basis for the plea;
- (b) Fails to truthfully admit her conduct in the offenses of conviction;
- (c) Falsely denies, or frivolously contests, relevant conduct for which Defendant is accountable under U.S.S.G. § 1B1.3;
- (d) Fails to provide truthful information about her financial status;
- (e) Gives false or misleading testimony in any proceeding relating to the criminal conduct charged in this case and any relevant conduct for which Defendant is accountable under U.S.S.G. § 1B1.3;
- (f) Engages in acts which form a basis for finding that Defendant has obstructed or impeded the administration of justice under U.S.S.G. § 3C1.1;
- (g) Intentionally fails to appear in Court or violates any condition of release;
- (h) Commits a crime;
- (i) Transfers any asset protected under any provision of this Agreement; or

- (j) Attempts to withdraw her guilty plea.

The Defendant expressly understands that she may not withdraw her plea of guilty if, for any of the reasons listed above, the U.S. Attorney does not recommend that she receive a reduction in Offense Level for acceptance of responsibility.

The Defendant expressly understands that, in addition to declining to recommend an acceptance-of-responsibility adjustment, the U.S. Attorney may seek an upward adjustment pursuant to U.S.S.G. § 3C1.1 if Defendant obstructs justice after the date of this Agreement.

4. Sentence Recommendation

The U.S. Attorney agrees to recommend the following sentence before the Court:

- (a) incarceration at the low end of the Sentencing Guideline range as calculated by the parties in Paragraph 3;
- (b) a fine within the Sentencing Guideline range as calculated by the Court at sentencing, excluding departures, unless the Court finds that Defendant is not able and, even with the use of a reasonable installment schedule, is not likely to become able to pay a fine;
- (c) a term of supervised release;
- (d) mandatory special assessment in the amount of \$200.00;
- (e) restitution in the amount of \$110,278.00 to the City of Westfield; and,
- (f) restitution in the amount of \$30,800.00 to the IRS.

The Defendant reserves the right to argue for any sentence less than the low end of the Sentencing Guideline range.

The Defendant agrees that she will provide to the U.S. Attorney expert reports, motions, memoranda of law and documentation of any kind on which she intends to rely at sentencing not later than twenty-one days before sentencing. Any basis for sentencing with respect to which all expert reports, motions, memoranda of law and documentation have not been provided to the U.S. Attorney at least twenty-one days before sentencing shall be deemed waived.

The parties agree jointly to recommend that the Court order restitution to the Internal Revenue Service in an amount not less than \$30,800.00.

The parties agree jointly to recommend the following special condition of any term of

supervised release or probation:

During the period of supervised release or probation, Defendant must, within six months of sentencing or release from custody, whichever is later:

- (i) Make a good faith effort to establish a payment plan with the City of Westfield. The contact information for making restitution payments is as follows:

Attorney Susan Phillips
City Solicitor
59 Court Street
Westfield MA 01085
- (ii) Cooperate with the Examination and Collection Divisions of the Internal Revenue Service;
- (iii) Provide to the Examination Division all financial information necessary to determine Defendant's prior tax liabilities;
- (iv) Provide to the Collection Division all financial information necessary to determine Defendant's ability to pay;
- (v) File accurate and complete tax returns for those years for which returns were not filed or for which inaccurate returns were filed; and
- (vi) Make a good faith effort to pay all delinquent and additional taxes, interest and penalties.

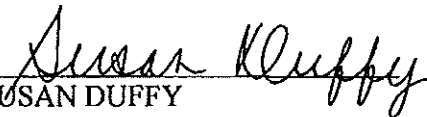
The parties agree, pursuant to 18 U.S.C. § 3663(a)(3), that the IRS is a victim of the Defendant's offenses and that the loss to the IRS caused as the result of her criminal conduct is at least \$30,800. The parties agree jointly to recommend that the Court order restitution to the IRS in an amount not less than \$30,800.

The parties understand that Defendant will receive proper credit, consistent with the restitution as ordered by the Court, for any payments made pursuant to this agreement. Except as set forth in the previous sentence, nothing in this agreement shall limit the IRS in its lawful examination, determination, assessment, or collection of any taxes, penalties or interest due from Defendant for the time period covered by this agreement or any other time period.

Defendant agrees that this agreement, or any judgment, order, release, or satisfaction issued in connection with this agreement, will not satisfy, settle, or compromise Defendant's obligation to pay the balance of any remaining civil liabilities, including tax, additional tax, additions to tax, interest, and penalties, owed to the IRS for the time period covered by this

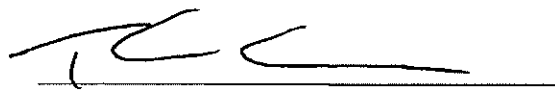
ACKNOWLEDGMENT OF PLEA AGREEMENT

I have read this letter in its entirety and discussed it with my attorney. I hereby acknowledge that it fully sets forth my agreement with the United States Attorney's Office for the District of Massachusetts. I further state that no additional promises or representations have been made to me by any official of the United States in connection with this matter. I understand the crimes to which I have agreed to plead guilty, the maximum penalties for those offenses and Sentencing Guideline penalties potentially applicable to them. I am satisfied with the legal representation provided to me by my attorney. We have had sufficient time to meet and discuss my case. We have discussed the charges against me, possible defenses I might have, the terms of this Plea Agreement and whether I should go to trial. I am entering into this Agreement freely, voluntarily, and knowingly because I am guilty of the offenses to which I am pleading guilty and I believe this Agreement is in my best interest.


SUSAN DUFFY
Defendant

Date: 12/12/12

I certify that Susan Duffy has read this Agreement and that we have discussed its meaning. I believe she understands the Agreement and is entering into the Agreement freely, voluntarily and knowingly.


THOMAS KOKONOWSKI
Attorney for Defendant

Date: 12/12/12

agreement or any other time period.

The Defendant understands that she is not entitled to credit with the IRS for any payment sent to an incorrect address or accompanied by incomplete or inaccurate information, unless and until any payment is actually received by the IRS and identified by Defendant as pertaining to her particular liability.

The contact for the Special Agent assigned to this case is as follows:

Special Agent Michael Brin
Criminal Investigations Division
Internal Revenue Service
Federal Building
1550 Main Street
Springfield, MA 01103

The Defendant agrees that, unless the Director of the Administrative Office of the United States Courts directs her otherwise, all payments made pursuant to the Court's restitution order are to be sent only to the Clerk of the Court at the following address:

Clerk of the Court
United States Courthouse
District of Massachusetts
300 State Street, Suite 230
Springfield MA 01105-2926

With each payment to the Clerk of the Court made pursuant to the Court's restitution order, Defendant will provide the following information:

- a. Defendant's name and Social Security number;
- b. The District Court docket number assigned to this case;
- c. Tax year or period for which restitution has been ordered; and
- d. A statement that the payment is being submitted pursuant to the District Court's restitution order.

The Defendant also agrees to include a request that the Clerk of the Court send the information set forth above, along with Defendant's payments, to the appropriate office of the IRS.

The Defendant agrees to send a notice of any payments made pursuant to this agreement, including the information listed in the previous paragraph, to the IRS at the following address:

Internal Revenue Service

Attention: MPU, STOP 151 (Restitution)
P.O. Box 47-421
Doraville, GA 30362

5. Payment of Mandatory Special Assessment

The Defendant agrees to pay a mandatory special assessment of \$200.00 to the Clerk of the Court on or before the date of sentencing, unless Defendant establishes to the satisfaction of the Court that Defendant is financially unable to do so.

6. Protection of Assets for Payment of Restitution, Forfeiture and Fine

Defendant agrees not to transfer, or authorize the transfer of, any asset which has been restrained by Order of the Court in this case or any asset, whether or not restrained, which Defendant has agreed to forfeit pursuant to this Agreement.

The Defendant agrees not to transfer, or authorize the transfer of any other asset in which she has an interest without prior express written consent of the U.S. Attorney, except for:

- (a) Assets subject to superior, secured interests of innocent third parties, in which Defendant has an equity interest of less than \$5,000.00;
- (b) Ordinary living expenses necessary to house, clothe, transport and feed Defendant and those to whom she owes a legal duty of support, so long as such assets do not exceed \$3,000.00 per month; and
- (c) Attorney's fees incurred in connection with this criminal case.

This prohibition shall be effective as of the date of Defendant's execution of this Agreement and continue until the fine, forfeiture and restitution ordered by the Court at sentencing, and any tax liability incurred as a result of the conduct charged in the Information, are satisfied in full.

The Defendant further agrees that, prior to sentencing, she will truthfully and accurately complete the sworn financial statement enclosed with this Agreement.

7. Waiver of Rights to Appeal and to Bring Collateral Challenge.

- (a) The Defendant has conferred with her attorney and understands that she has the right to challenge both her conviction and her sentence (including any orders relating to supervised release, fines, forfeiture, and restitution) on direct appeal. The Defendant also understands that she may, in some circumstances, be able to argue in a future (collateral) challenge, such as

pursuant to a motion under 28 U.S.C. § 2255, 28 U.S.C. § 2241 or 18 U.S.C. § 3582(c), that her conviction should be set aside or her sentence (including any orders relating to supervised release, fines, forfeiture, and restitution) be set aside or reduced.

- (b) The Defendant waives any right she has to challenge her conviction on direct appeal or in a collateral challenge.
- (c) The Defendant agrees that she will not file a direct appeal nor collaterally challenge any sentence of imprisonment of 18 months or less or any orders relating to supervised release, fines, forfeiture and restitution. This provision is binding even if the Court employs a Guidelines analysis different from that set forth in this Agreement.
- (d) This Agreement does not affect the rights of the United States as set forth in 18 U.S.C. § 3742(b). The Defendant expressly acknowledges that she understands the U.S. Attorney has retained all appeal rights.
- (e) Notwithstanding the previous subparagraphs, Defendant reserves the right to claim that Defendant's lawyer was ineffective in connection with the negotiation of this plea agreement or the entry of the guilty plea.

8. Other Post-sentence Events

- (a) In the event that, notwithstanding the waiver provision of Paragraph 7(c), Defendant appeals or collaterally challenges her sentence, the U.S. Attorney reserves the right to argue the correctness of the sentence imposed by the Court in addition to arguing that any appeal or collateral challenge is waived as a result of the waiver in Paragraph 7.
- (b) If notwithstanding the waiver provision of Paragraph 7(c), Defendant seeks re-sentencing, she agrees that she will not seek to be re-sentenced with the benefit of any change to the criminal history category that the Court calculated at the time of Defendant's original sentencing, except to the extent that she has been found actually factually innocent of a prior crime. Thus, for example, Defendant will not seek to be re-sentenced based on the set aside of a prior state-court conviction that occurs after sentencing unless she has been found actually factually innocent of that prior crime.
- (c) In the event of a re-sentencing following an appeal from or collateral challenge to Defendant's sentence, the U.S. Attorney reserves the right to seek a departure from the Sentencing Guidelines and a sentence outside

the Sentencing Guidelines if, and to the extent, necessary to reinstate the sentence advocated by the U.S. Attorney at Defendant's initial sentencing pursuant to this Agreement.

9. Court Not Bound by Agreement

The sentencing recommendations made by the parties and their respective calculations under the Sentencing Guidelines are not binding upon the U.S. Probation Office or the Court. Within the maximum sentence which Defendant faces under the applicable law, the sentence to be imposed is within the sole discretion of the Court. Defendant's plea will be tendered pursuant to Fed. R. Crim. P. 11(c)(1)(B). Defendant may not withdraw her plea of guilty regardless of what sentence is imposed. Nor may Defendant withdraw her plea because the U.S. Probation Office or the Court declines to follow the Sentencing Guidelines' calculations or recommendations of the parties. In the event that the Court declines to follow the Sentencing Guidelines' calculations or recommendations of the U.S. Attorney, the U.S. Attorney reserves the right to defend the Court's calculations and sentence in any subsequent appeal or collateral challenge.

10. Information For Presentence Report

The Defendant agrees to provide all information requested by the U.S. Probation Office concerning Defendant's assets.

11. Civil Liability

By entering into this Agreement, the U.S. Attorney does not compromise any civil liability, including but not limited to any tax liability, which Defendant may have incurred or may incur as a result of her conduct and her plea of guilty to the charges specified in Paragraph 1 of this Agreement.

12. Rejection of Plea by Court

Should Defendant's guilty plea not be accepted by the Court for whatever reason, or later be withdrawn on motion of Defendant, this Agreement shall be null and void at the option of the U.S. Attorney.

13. Breach of Agreement

If the U.S. Attorney determines that Defendant has failed to comply with any provision of this Agreement, has violated any condition of her pretrial release, or has committed any crime following her execution of this Agreement, the U.S. Attorney may, at her sole option, be released from her commitments under this Agreement in their entirety by notifying Defendant, through counsel or otherwise, in writing. The U.S. Attorney may also pursue all remedies available to her

under the law, irrespective of whether she elects to be released from her commitments under this Agreement. Further, the U.S. Attorney may pursue any and all charges which have been, or are to be, dismissed pursuant to this Agreement. Defendant recognizes that no such breach by her of an obligation under this Agreement shall give rise to grounds for withdrawal of her guilty plea. Defendant understands that, should she breach any provision of this Agreement, the U.S. Attorney will have the right to use against Defendant before any grand jury, at any trial or hearing, or for sentencing purposes, any statements which may be made by Defendant, and any information, materials, documents or objects which may be provided by Defendant to the government subsequent to this Agreement without any limitation. In this regard, Defendant hereby waives any defense to any charges which Defendant might otherwise have based upon any statute of limitations, the constitutional protection against pre-indictment delay, or the Speedy Trial Act.

14. Who Is Bound By Agreement

This Agreement is limited to the U.S. Attorney for the District of Massachusetts, and cannot and does not bind the Attorney General of the United States or any other federal, state or local prosecutive authorities.

15. Complete Agreement

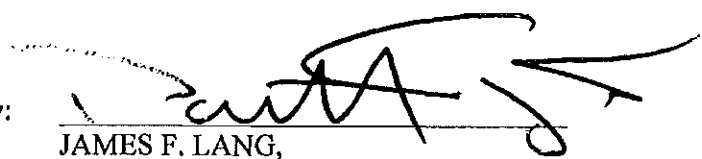
This letter contains the complete and only agreement between the parties relating to the disposition of this case. No promises, representations or agreements have been made other than those set forth in this letter. This Agreement supersedes prior understandings, if any, of the parties, whether written or oral. This Agreement can be modified or supplemented only in a written memorandum signed by the parties or on the record in court.

If this letter accurately reflects the agreement between the U.S. Attorney and Defendant, please have Defendant sign the Acknowledgment of Agreement below. Please also sign below as Witness. Return the original of this letter to Assistant United States Attorney Paul Hart Smyth.

Very truly yours,

CARMEN M. ORTIZ
United States Attorney

By:



JAMES F. LANG,
Chief, Criminal Division

**STATEMENT OF FACTS
IN SUPPORT OF GUILTY PLEA**

I, Susan Duffy, being duly sworn, state as follows:

A. Introduction

1. From 2008 through January 2011, I, Susan Duffy, was employed as a clerk in the City of Westfield's¹ Tax Collector's Office. This office consisted of the Tax Collector, a supervisor, and three clerks. During this time period, the Tax Collector's Office mailed or caused the mailing of utility, property and excise tax bills. The Tax Collector's Office subsequently received tax payments for these utility, property and excise tax bills from residents and entities within the City of Westfield and then accounted for these receipts within its official books and records.

2. The Tax Collector's Office received tax payments from residents either in person or through the mail, and the tax payments consisted of cash or a check. Each day, the clerks, such as myself, started off with a drawer of approximately \$100.00. Upon receipt of a tax payment, the clerk was required to credit that payment to the appropriate tax payor's account. To do that, each clerk ran three adding machine tapes during the day. The first adding machine tape was a running total of the tax payers' bills that had been mailed out by the City of Westfield to the tax payers, or the "bills tape." In order to make a payment by mail or in person, a tax payer had to provide his or her bill. The tax payer had to do so whether the tax payer paid by check or in cash. If a tax payer did not do so, the clerk must print the appropriate bill from the Tax Collector's Office computer accounting system in order to have a bill that reconciled with the

¹I understand from information communicated to me or my attorney that the City of Westfield is a local government entity that has received more than \$10,000 in federal funds every year from 2008 through January 2011. I have no personal knowledge of this fact, but I also do not object to the accuracy of those facts.

received tax payment. Thus, the "bills" received on any given day should represent the total receipt of tax revenues for that day.

3. The second adding machine tape was a running total of the corresponding checks received by each clerk at the Tax Collector's Office, or the "checks tape." The third adding machine tape was a running total of the cash received by each clerk at the Tax Collector's Office, or the "cash tape." The computer accounting system for the Tax Collector's Office was a standard computer software that required the "bills tape" to equal the "cash tape" and "checks tape" after all of the information has been inputted.

4. The Tax Collector's Office also had a mail and drop box for payments mailed into the office. The same three adding machine tapes - the "bills tape," the "checks tape," and the "cash tape" - had to be prepared for payments received in the mail and drop box. I usually prepared the three adding machine tapes for the mail and drop box.

5. At the end of the day, the adding tapes were taken off and dated and initialed by each clerk. Each clerk would reconcile the bills received, the checks received, and the cash in the drawer to make sure that the proper amounts had been recorded. If the amounts did not reconcile, then the supervisor would be notified and the mistakes either corrected, reconciled, or explained to the supervisor's satisfaction. At the end of the day, the cash receipts and check receipts would be stored in a vault separate from the bills.

6. Within the next several days, a clerk or the supervisor within the Tax Collector's Office then input the tax payments into a computer, thus posting the tax payments to the account of the appropriate tax payers. It was not proper to post one tax payer's payment to the account of a different tax payer.

B. The Scheme to Embezzle Money

7. Beginning in approximately 2008, and lasting through January 2011, I began stealing cash receipts presented to me at the Tax Collector's Office. The amounts of cash varied in size, and there was no particular pattern to my thefts. However, in order to conceal my theft of cash, I posted checks received on the "checks" adding machine tape on a given date, but did not post the corresponding bill on the "bills" adding machine tape until weeks later for the bills to be posted as paid. By not posting the corresponding "bills" until a future date, I concealed the theft of cash receipts given that the Tax Collector's Office computed cash receipts by subtracting the total for the "checks" adding machine tape from the "bills" adding machine tape at the end of the business day.

8. On different occasions I received large checks from a tax payer, and then posted portions of those checks to the accounts of tax payers from whom I have stolen their cash payments in order to conceal my theft. For examples, in January 2011, I recall receiving a payment from Westfield State College for \$82,317.91, which I then credited to various, unrelated accounts of other tax payers, such as a credit of \$22,561.71 to the account of Southwood Village, an apartment complex in Westfield. Similarly, I recall receiving a Westfield State College check in the amount of \$50,054.13, but I only credited approximately \$2,175.28 to Westfield State College's account. Instead, I used the balance of \$47,878.85 from Westfield State College to post to the accounts of several other taxpayers whose balance had previously been listed as outstanding because I had stolen their cash payments. Later, I posted payments to the remaining unpaid balance of \$47,878.85 to Westfield State College's account, but used checks from other taxpayers to make that payment. I understood that while this made Westfield State College's account current, the other taxpayers' accounts would now be in arrears.

9. I generally employed this practice of posting certain check payments on the "checks tape," but waiting a considerable period of time to post those same check payments on the "bills tape," with utility payments. I knew that the City of Westfield generally did not charge interest on late utility payments. The City of Westfield mailed utility bills quarterly, and this time period allowed me approximately three months to post one taxpayer's payment to the account(s) of unrelated taxpayer(s) without detection.

10. I understand that the government has calculated the total amount of theft from approximately 2008 through January 2011, to be approximately \$110,278.00. I did not keep track of the amount of cash that I stole, and I agree that this amount is correct based upon my recollection. I perpetrated this above-described fraud alone, without any assistance from my co-workers.

C. **Filing of Tax Returns**

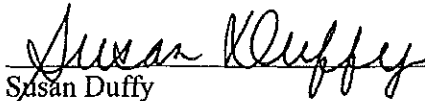
11. I filed and personally signed United States Individual Income Tax Returns, Form 1040s, for the years 2008, 2009 and 2010. I claimed "single" filing status for all three years. The only income that I reported was W-2 wage income. I reported the following wage income in the following years:

	<u>2008</u>	<u>2009</u>	<u>2010</u>
Wages:	\$29,209.00	\$30,261.00	\$31,264.00

My "Total Income" for 2008, 2009, and 2010 matched my reported wage income. I did not report any of the cash stolen from the City of Westfield as income on any of my tax returns. I agree that my unreported tax liabilities based on the above-described conduct amount to \$30,800.00.

12. The preceding statement of facts is an accurate summary of my involvement in

this matter, and is made for the purpose of providing the Court with a sufficient factual basis for my guilty plea to the charges filed against me. I understand that a statement setting forth all the facts known to me is neither required nor practicable to do so. I make the statement knowingly and voluntarily and because I am in fact guilty of the crimes charged.


Susan Duffy