



February 21, 2019

Blake Kerr, CPA  
B. A. Kerr Financial, PLLC  
933 E. Britton Road  
Oklahoma City, OK 73114

**RE: ASHLEY HORNER & RELATED COMPANIES**

To Whom it May Concern:

As the acting certified public accountant representing the financial and accounting matters of Ashley Horner's holdings, the non-profit organization, Unbroken Foundation, and Ms. Horner's individual affairs, I, Blake Kerr, write this letter for dissemination to those with a vested interest in the for profit and non-profit operations related to Ashley Horner. As the acting accountant for the above-mentioned parties effective 2016, I can address the recent allegations made against Ashley Horner claiming Ashley willfully mismanaged employee pay and observed malicious practices to intentionally misclassify workers in an attempt to avoid tax withholdings and remittance.

Such claims are baseless in nature and are an inaccurate representation of the facts. Ashley Horner retained ADP and my firm throughout 2018 to collectively manage the payroll administration for her business holdings. Over the course of 2018, two events transpired: Ms. Horner began the transition from ADP to my firm to take over full administration of payroll matters for all entities while simultaneously working through the transition of acting managers within her companies. My firm worked closely with the managers responsible for Human Resources of Ms. Horner's entities in transitioning over payroll administration to our firm. We made several exhaustive attempts to procure all employee records and documentation necessary to ensure accurate payroll reporting. Said individuals were terminated by Ashley Horner for a failure to carry out their responsibilities they were charged with performing. A failure to produce employee records as requested and malicious intent to harm Ms. Horner subsequent to termination by deleting historical company files and documentation was the catalyst which allowed a few employees to receive payment and a misclassification as independent contractor.

This misclassification was by no means intentional, malicious or willfully negligent on the part of Ashley Horner or as a result of my firm's or ADP's failure to carry out the roles and responsibilities of acting Reporting Agent. Upon discovery of the misclassification, Ms. Horner has fully cooperated with my firm

---

to rectify the matter including filing the necessary corrected filings and working to fairly resolve any of the employees' issues.

To the claims that Ashley Horner has intentionally under withheld payroll taxes to the detriment of her employees and misappropriated tax withholdings, our firm can professionally attest that such accusations are without merit. My firm and another nationally recognized payroll company rendered these services and followed the Federal law as stated in IRS Publication 15 and Virginia State law to determine withholdings. We have investigated the matter and have found that based on each Employee's Withholding Allowance Certificate the employees' taxes were adequately withheld. My firm would be pleased, with Ashley's approval, to further address inquiries regarding these claims. We are unable to release confidential employee records that can provide evidence to Ashley Horner's observance of Federal and local payroll regulations. Ms. Horner wishes to address these claims with full transparency, and we are happy to oblige her in this endeavor.

Sincerely,



Blake Kerr, CPA  
Founder/CEO