

**IN THE CIRCUIT COURT OF HINDS COUNTY, MISSISSIPPI  
FIRST JUDICIAL DISTRICT**

**STATE OF MISSISSIPPI**

**V.**

**CAUSE NO. 25CI1:16-cr-00110-WLK**

**BENJAMIN W. ALLEN, III**

**DEFENDANT**

**MEMORANDUM ON EXHIBITS OFFERED ON NOVEMBER 21<sup>ST</sup>,  
AND NOVEMBER 28<sup>TH</sup>, 2016 AND LAW**

This case began when a disgruntled employee, Linda Brune, went to the State Auditor (OSA) claiming to be a Whistleblower. The OSA simply acted quickly and requested financial information from Downtown Jackson Partners, Inc. This is what every law enforcement agency does when it thinks it is investigating a potential crime; it acts fast. The OSA requested records from Downtown Jackson Partners, Inc. Robert Gibbs, attorney for Downtown Jackson Partners, wrote a letter to the Assistant Attorney General assigned to the OSA requesting that they discuss the issue of Downtown Jackson Partners legal status. Mrs. Patterson, the Assistant Attorney General, responded with the abrupt letter which Mr. Robert Smith introduced during the November 21<sup>st</sup> hearing. Mrs. Patterson's letter is not an Official Attorney General Legal Opinion, but a terse reply to Mr. Gibbs. If there are *Official Attorney General Opinions* that contradict Mrs. Patterson, then her opinion has no legal value.

Rather than engage in a battle with the OSA, the Board of Directors of Downtown Jackson Partner's simply agreed to provide the OSA with the information it wanted. The OSA obtained bank statements, receipts, and records from BKD, the accounting firm for Downtown Jackson Partners. After obtaining all of these records, someone in the OSA made financial

calculations of different sums of money, which are shown on their investigative reports which were offered by Mr. Robert Smith (Exhibit D-1). No one from the OSA spoke with any of the Board of Directors of Downtown Jackson Partners. Exhibit D-1, which Mr. Robert Smith offered is resubmitted with the pages numbered so counsel can reference pages and direct the Court's attention to it. It shall be referred to as **Supplemental Exhibit D-1**. It is clear from **Supplemental Exhibit D-1** that the OSA never concluded that a crime occurred, that Mr. Allen committed a crime, or that these funds were public funds. In fact, at the time the District Attorney demanded this file from Auditor, it was marked on pages 426, 432, 433, 434, 435, and 436-441 with the words INCOMPLETE ONGOING INVESTIGATION-CIVIL ONLY AS OF OCTOBER 21, 2015. When the District Attorney accepted actual possession a documents styled RECEIPT FOR CASE FILE stated, "*I have been informed that the State Auditor does not make any recommendation as to criminal prosecution by delivery of this audit file to the District Attorney's Office.*" **Supplemental Exhibit D-1, page 465.**

The OSA made no recommendation for prosecution because it had not spoken to anyone on Downtown Jackson Partners Executive Committee or Board of Directors to confirm: (1). Where the funds came from? (2). What was the purpose of Downtown Jackson Partners according to law, its Articles of Incorporation, and By-Laws? (3). Did Mr. Allen act outside his scope of employment?

The reason why we know the OSA did not know the answer to these questions is by their own investigative reports. In **Supplemental Exhibit D-1**, on page DEF000428, the investigator writes, "Mr. Allen may have illegally obtained things outside the scope of his employment and these are outlined below." On page DEF000434 the investigator writes, "a complaint was received... that Ben Allen was misusing DJP's funds and illegally in possession of DJP's

vehicle.” These were all complaints and charges made by disgruntled Linda Brune, they were not crimes. The OSA went forward based on Brune’s complaints that Mr. Allen did “illegal things.” The OSA never checked with the Executive Committee or Board of Directors to see if Mr. Allen was actually acting within the scope of his employment. They never looked into the DJP’s I.R.S. recognition as a 503(c)(4).<sup>1</sup> If the OSA had checked with DJP Board of Directors it would have learned Mr. Allen had not stolen a truck, embezzled money, or committed any other crimes. If there is no victim, there is no crime.

There were other allegations made by Burne that border on absurd. They are not necessarily germane to deciding the issue of whether this is private vs. public money, but they do help to show how erroneously this investigation got started and how the Board of Directors was correct in its May 19, 2016 *Resolution* and *Minutes* reporting that Mr. Allen committed no crime against Downtown Jackson Partners, Inc., a private nonprofit.<sup>2</sup>

Brune made numerous fraudulent allegations against both DJP and Ben Allen. Allegations that the OSA did not know were true or false when they started their investigation. Here are some other prominent allegations by Mrs. Brune listed in the Districts Attorneys Exhibit D-1<sup>3</sup>:

1. Brune Allegation: “In July 2014 Mr. Allen helped his son move to Nashville. He bought a whirlpool and told Mrs. Brune to code it as an office expense.”

Response: The whirlpool was a repair to a dishwasher at Downtown Jackson Partners for forty dollars and sixty-four cents, not a hot tub. It is styled “Whirlpool Consr Parts.” This credit card statement like all other credit card statements were contemporaneously coded with what expenses were personal and which were business. As Robert Gibbs determined, and the Board of Directors approved, no personal expenses belong to Mr. Allen that were paid by DJP. The District Attorney referenced this issue in the hearing and the Court should request Mr. Smith to produce this hot tub purchase, because it does not exist.

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<sup>1</sup> The I.R.S. recognition letter was admitted during the November 21<sup>st</sup>, 2016 hearing.

<sup>2</sup> This May 19<sup>th</sup> Resolution and Board Minutes were submitted during the November 21<sup>st</sup>, 2016 hearing.

<sup>3</sup> District Attorney’s D-1 should be the same as Supplemental Exhibit D-1, with the exception it may not be in the same order of pages.

2. Brune Allegation: “Mr. Brune claimed a Board member must own property in the District to be on the Board.”

Response: There is no requirement in the Articles of Incorporation or By-Laws that requires a Board member to own property in the District. The Board members are divided in three tiers and there are many advisory Board members. None are required to own property.

3. Brune Allegation: “Mrs. Brune complained Mr. Allen made contributions to political officials.”

Response: DJP, Inc. is a 503(c)(4) social welfare organization. A 503(c)(4) organization can engage in political activity and can lobby. However, DJP had very little lobbying or political donations. Attached hereto is a discussion of the differences in a 503(c)(3) and a 503(c)(4). A 503(c)(3) may not make any political donations or lobby but a 503(c)(4) may do these things. DJP is a 503(c)(4). See the attached explanation, **Supplemental Exhibit D-2**. The donations were in the most part to Gala Committees and not candidates. Even if they had been to political candidates, this is not prohibited by a 501(c)(4). See **Supplemental Exhibit D-3**, which is a MS Secretary of State filing for Mayor Harvey Johnson’s Gala. This was clearly not a political event.

4. Brune Allegation: “Mrs. Brune claims Ben Allen paid Portico \$5,000.00 to run an article on his son.”

Response: Portico is a magazine that features the best of downtown Jackson, apartment living in downtown Jackson, and up and coming young people who live downtown. See example of *Portico*, **Supplemental Exhibit D-4**. DJP is permitted by its By-Laws and budget to support, sponsor, and donate to magazines, events, cultural activities, and economic development. DJP has given a donation to *Portico* for the past eight (8) years. There is nothing improper or illegal about this donation. Mr. Allen did not “pay” to have *Portico* feature his son. Rather, his son was chosen as one of ten up and coming young lawyers. *Portico* does a feature on up and coming young lawyers every year. Interestingly, Matt Allen was one of the last people featured in a group of ten (10). In that same *Portico* edition, District Attorney Robert Schuler Smith had three (3) pages devoted his art collection. **Supplemental Exhibit D-5**.

5. Brune Allegation: “Mrs. Brune said the Board only comes to meetings for lunch.”

Response: This is a ridiculous statement. The business men and women, Caucasian and African American, donate significant amounts of time to help DJP and downtown Jackson. The Court need only review the list of Board members to see the quality and dedication of the men and women.

It is clear throughout the OSA investigative report that no criminal offense had been uncovered, only alleged. It had not determined that the funds were public, or that any crime was committed. The investigators quite frankly had not done enough investigation or they would have discovered Mr. Allen did what he was supposed to do under directions of the Board of

Directors of DJP. When the investigators wrote in their reports Mr. Allen may have obtained things outside the scope of his employment, it means they had not obtained the By-Laws, or talked to the Executive Committee or Board of Directors. Had OSA talked to either of these groups or gotten DJP's Minutes, the OSA would have learned that Mr. Allen did not act outside the scope of his employment.

While this was going on Downtown Jackson Partners discovered that Linda Brune had embezzled about approximately \$40,000.00 from the private, nonprofit corporation. During an unemployment hearing, Mrs. Brune admitted under oath that Downtown Jackson Partners was a private corporation and she was a private employee. She also admitted under oath she was not a whistleblower. (Transcript of Record, *Linda Brune v. Miss. Department of Employment Security and Downtown Jackson Partners*, pages **Supplemental Exhibit D-6**, pages DEF000252-000253). When asked about the embezzled checks Mrs. Brune kept repeating, "Ben Allen had me write the checks and I gave the money to him." The problem with this lie is the Downtown Jackson Partners obtained her bank records and the checks were not cashed and given to Ben Allen. They were deposited into Brune's account and spent by her. A detailed analysis was done of her bank statements and spending habits, and it turns out she deposited the forged checks from DJP into her account. She spent virtually every cent she made each month with a good deal of it to gambling. She did not, as she claimed in the sworn employment hearing, cash the checks and give the money to Ben Allen (See Brune Bank Statements, attached hereto **Supplemental Exhibit 7**). What happened in this case is that an embezzler ran to a law enforcement agency to make untruthful claims of misspending at DJP. These untruths have been fully and responsibly disputed by the DJP Board of Directors.

The issue before the Court is an important one because it involves all private, nonprofit corporations. It is important to DJP because this private, nonprofit corporation is made up of leading businessmen in Jackson, both white and African American who agree to serve and who depend on following the advice of counsel. If citizens stand to be indicted for acted properly, in accordance with well-recognized corporate law and structure, then no person will serve again. It is important to Ben Allen for the reasons that he is indicted for offenses that as a matter of law are not valid. This ten (10) count indictment does not charge valid crimes against Mr. Allen.

### **A SUCCINCT SUMMARY OF THE LEGAL ISSUES**

#### **Point One: Mr. Ben Allen is not a Public Official-The Criminal Statute does not apply to him**

1. Mr. Allen is indicted in Counts 1-8 for embezzling. It is alleged he embezzled/converted money from Downtown Jackson Partner for his own use. These eight (8) counts are brought under *MCA* §97-11-25. The Official Mississippi Code of 1972 entitles Section 97-11-25 as “**Embezzlement, officers, trustees, and public employees converting property to own use.**” Section 97-11-25 appears in **Title 97 (CRIMES)** and **Chapter 11 (OFFENSES INVOLVING PUBLIC OFFICIALS)** of the Official *Mississippi Code* of 1972. This does chapter does not apply to Mr. Allen. He is without a doubt not a public official. The MS. Model Plain Jury Instructions establishes clearly that M.C.A. §97-11-25 applies to “public official”, not private persons.

#### **Supplemental Exhibit 8.**

2. It is beyond dispute that DJP is a private, nonprofit Corporation. Submitted during the hearing on November 21, 2016 were the Article of Incorporation, I.R.S. 503(c)(4) recognition, 990 Tax returns.<sup>4</sup>

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<sup>4</sup> These documents were offered in the November 21<sup>st</sup>, 2016 hearing.

**Point Two: DJP funds are not public Money-There is No crime as a Matter of Law**

1. DJP is not governmental agency or Entity- It is a Private Nonprofit corporation.<sup>5</sup>

2. The assessments paid by the private, commercial landowners are not ‘public funds.’ There has not been a single thing submitted that established DJP funds are public funds. The Hinds District Attorney relies solely on Mrs. Patterson’s letter to Robert Gibbs, but her letter is contradicted by clearly established law and prior Attorney General Opinions. See the analysis of Ms. Patterson’s letter attached as **Supplemental Exhibit D-9**.

3. BUSINESS INVESTMENT DISTRICT LAW: *Mississippi Code Annotated*, §21-43-105, et seq. clearly proves that the Business Investment District is a private group of commercial business owners, who alone can establish the BID. Property owners must vote to pass a BID. A municipality may not establish a BID. The District Management Group that operates the BID is defined as a Mississippi Nonprofit corporation. The District Plan is decided solely by property owners. §21-43-105(b) and (c). The property owners alone establish their assessment and it is collected by the Tax Collector as a convenience. The Legislature obviously thought this would make it easier for the BID instead of having someone go around and collect the money every year. The City is not entitled to any of the money. *The municipality shall disburse the proceeds collected from the assessments to the designated district group within thirty (30) days after the assessment is collected.* §21-43-117(7). *Mississippi Code Annotated* §21-43-129 states, “The proceeds of any assessment imposed pursuant to an approved district plan shall be held by the chief fiscal officer of the municipality until disbursed to the designated district management group.”

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<sup>5</sup> Exhibits from the November 21<sup>st</sup>, 2016 hearing.

There is nothing in this Law that makes the assessments due from the private, commercial owners a tax. It is clear that the intent of the Legislature was to allow private downtown businesses the opportunity to establish a BID. A longtime member of House of Representatives who served on committees that handled the *Mississippi Business Improvement District Act* has provided an affidavit that the “assessments” were not taxes. See Affidavit of Robert Moak, **Supplemental Exhibit D-10**.

Relevant Law on Assessments: (Supplemental Exhibits D-11)

4. *McGowan v. Capital Ctr. Inc.* 19 F. Supp. 642 (S.D. Miss. 19918). Judge Lee held the Business Investment District funds were a private assessment, not a “tax.” The issue involved an Equal Protection analysis, but the reason why there was no denial of Equal Protection, was due to the fact the voluntary assessments were voted on by members and were not a tax. This case actually supports the Affidavit of Mr. Moak.

5. *Kinney v. Southern Mississippi Planning and Development District, Inc., and Mississippi Association of Planning and Development Districts*, 2016 WL 4399635 (Miss. 2016). The Mississippi Supreme Court held that Mississippi Planning and Development Districts are private entities, not public bodies. They are private, nonprofit corporations not subject to the *Open Records Act*. These Planning Districts are nonprofit corporations similar to DJP.

Ms. Attorney General Opinions Relevant to the Issues:

6. a. Miss. Atty Gen. Opinion: 2003-0034: “Miss. Technical Alliance, Inc., (MTA) was set up by the State. Funded by grants from the State. Holding: This office is of the opinion that the definition of state agency does not include MTA, Inc., a



private, not for profit corporation, and as such, MTA is not subject to the public procurement requirements provided by the purchasing laws of the state for public entities. There is a clear distinction between a public and private entity and the duties that attach to each.”

This opinion established a private, nonprofit corporation like DJP is not subject to auditing rules that would apply to groups with “public money.”

b. Miss. Atty. Gen. Opinion: 98-0676: Foundations, which are private nonprofit corporations “are not agencies or political subdivisions of the State of Mississippi, and the funds raised and collected by them are not public funds as defined by the statute until such times as they are paid over to the universities. The State Auditor has **no** authority or duty to audit and/or investigate the foundations dedicated in whole or in part to university fundraising.” (emphasis in opinion).

This opinion is clear that DJP is a private, nonprofit that is not subject to state audit rules. The money collected by DJP are assessments and go into a private corporation and are in no way public money.

c. Miss. Attorney Gen. Opinion: 2004-0623: “Once dues (from public money) are paid to a private organization, the funds are no longer public funds and are no longer restricted by the laws governing state agencies’ investments and expenditures.”

d. Miss. Atty. Gen. Opinion: 1999-0397: “Once dues (from public money) are paid to a private organization, the funds are no longer public funds and are no longer restricted by the laws governing state agencies’ investments and expenditures.”

The above two opinions establish that even *if* the Hinds District Attorney was correct, public money paid to a private corporation ceases to be public money.

e. Miss. Atty. Gen. Opinion: 97-310: Nonprofit foundations which support universities are not subject to State buying and purchasing laws. They are private, nonprofit corporation. Just like, DJP, private nonprofit corporations are not subject to audit and State accounting rules unless they administer a Federal or State Program. The Business Improvement Act is not a program, but a group of private, commercial landowners.

Law Outside of Mississippi Involving “Assessments.”

7. *Beckner v. Commonwealth of Virginia*, 5S.E. 2d 525 (Sp. Ct. 1939), (“The words ‘public moneys’ distinguish the funds from moneys privately owned. Public funds are those moneys belonging to the State or to any city, county or political subdivisions of the State-more specifically, taxes, customs and moneys raised by the operation of law for the support of the government or for the discharge of its obligations. (citations omitted). Money in the hands of a constable, collected under execution awaiting distribution to private owners, does not belong to the public. It represents funds held in trust for individual litigants, and not for the State or its political subdivisions. The character of the money is determined by its ownership rather than by the manner and means of its collections.)

*Navajo Tribe v. Ariz. Dep't of Admin.*, 111 Ariz. 279, 280-81, 528 P.2d 623, 624-25 (1974) (The term 'public funds' refers to funds belonging to the state and does not apply to funds for the benefit of contributors for which the state is a mere custodian or conduit.)

*Cyr & Evans Contracting Co. v. Graham*, 2 Ariz.App. 196, 200, 407 P.2d 385, 389 (1965) (funds raised by special assessment levied on property owners benefitting from street improvement and placed in special fund for payment of bonds issued to fund improvement are not public funds).

*Pensioners Protective Ass'n v. Davis*, 150 P.2d 974, 112 Colo. 535 (Colo. 1944) (term public fund means funds belonging to the state and does not apply to special funds which are collected or voluntarily contributed, for the sole benefit of the contributors, and of which the state is merely the custodian).

*Allen v. City of Omaha*, 136 Neb. 620, 286 N.W. 916 (1939) (monies in a police pension fund were not public funds).

*Champ v. Poelker*, 755 S.W. 2d 383 (1988), (“Appellants argue that the County's tax funds remained public funds in the hands of the Convention Bureau, and were subject to the spending restrictions of article VI, sections 23 and 25 of the Missouri Constitution. Public funds are Funds belonging to the state or any political subdivision of the state; more specifically taxes...appropriated by the government to the discharge of its obligations. These funds are not public funds.

*State ex rel St. Louis Police Relief Ass'n v. Igoe*, 340 Mo. 1166, 107 S.W 929, 933 (Mo. 1937) (quoting 50 C.J. p. 854, § 40). Once lawfully spent, public funds lose their identity in the hands of a non-governmental entity.

See *State ex rel. Wagner v. St. Louis County Port Authority*, 604 S.W.2d 592, 604 (Mo.banc 1980); *Krebs v. Board of Trustees of Teachers' Retire. Sys.*, 410 Ill. 435, 102 N.E.2d 321, 326 (Ill.1951). (The mere fact that the City and County pay for Convention Bureau services with tax dollars does not make the Convention Bureau's funds “public”. Unless the Convention Bureau qualifies as a “political subdivision of the state” subject, in and of itself, to the restrictions of article VI, §§ 23 and 25, the tax funds expended by St. Louis County lose their identity as public funds in the hands of the Convention Bureau.).

*Barber v. Dembroski*, 70 A.D. (Funds collected through assessments imposed by Commissioner of Agriculture and Markets under apple-marketing order promulgated pursuant to provision of Agriculture and Markets Law are not “public funds,” and thus requirement of legislative appropriation prior to expenditure does not apply, where the money collected was paid to two private corporations, expenditures are limited to income and Commissioner only administers the payment, and there are no state officials officially connected with either organization).

**Point Three: There is No Crime Matter of Law based on Miss. Supreme Court decisions.**

- a. *Hooker v. State*, 516 So. 2d 1349 Miss. 1987) (Embezzlement from trust). Settlor’s daughter could testify money was gift and not conversion, hence no crime existed.
- b. *People v. Douglas* 292 N.W. 341 (MI Sp Ct. 1940) Cited by *Hooker*. “Money taken openly without concealment under bona fide claim of right (i.e., actions of the Board authorizing Mr. Allen) is not embezzlement.”
- c. *Gordon v. State*, 458 So. 2d 739 (Miss. 1984). Corporate agent testified there was no theft of corporation’s money. Accused reversed and discharged. If corporate agent testified the corporation was not injured, there is no crime.
- d. Cases on Corporate Minutes/Resolution admissible and Testimony from corporate officers:
  1. *American Tel & Tel. Co. v. Purcell*, 606 So. 2d 93 (Miss. 1990). A corporate resolution is not the only evidence of corporate action, however corporate records and minutes constitute the best evidence of corporate action.
  2. *FDIC v. Medmark, Inc.* 902 F. Supp. 1430 (D. Kan. 1995). Corporation Resolution is admissible.
  3. *Bunkley v. State*, 495 So. 2d 1 (Miss. 1986) Corporate officer or employee can give testimony regarding status of corporation and its actions.
  4. *His Way, Inc. v. McMillin*, 909 So. 2d 738 (Miss COA 2005). Corporate Minutes admissible.

5. *White Oak LLC v. Tougaloo College*, 926 So. 2d 947 (Miss. COA 2006). Minutes of corporation admissible.
6. *Bluewater Logistics, LLC v. Williford*, 55 So. 3s 177 (Miss. COA 2009), Corporate minutes and records admissible.
7. *Longanecker v. Diamondhead County Club*, 760 So. 2d 764 (Miss. COA 2000) Corporate records admissible and board members can explain records.

**Point Four: Count Nine of the Indictment is Facially Invalid**

Count Nine charges as follows:

“While acting in concert with and or aiding abetting or encouraging another or others, on or about March 1, 2009 to November 31, 2011, Benjamin Wade Allen, III, with intent to defraud the state or any department, agency, office, board, commission, county, municipality or other subdivision of state or local government, knowingly and willfully falsifies, conceals or covers up by trick, scheme or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement did represent that said funds would be used for a fraudulent Business Incubator Program in the amount of \$65,745.24 in violation of *Miss. Code Ann.* 97-7-10;

a. The proof during the November 21, 2016 established that the Business Incubator was a private nonprofit corporation, similar to DJP.<sup>6</sup> The Incubator had numerous leading business leaders involved. It was neither a public agency or fictitious. It was established in the DJP Board Minutes. Since it is not in any way a public agency, this count is facially void.

**Point Five: Count X of the Indictment is Defective:**

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<sup>6</sup> Exhibits were offered at the November 21<sup>st</sup>, 2016 hearing establishing the DJP Board of Directors approved the business incubator and also that prominent Jacksonians served on the Board of the Incubator.

- a. Mr. Allen is charged with giving a political contribution in excess to \$1,000.00 to a political candidate or political party. *M.C.A. 97-13-15*. As shown at the hearing, the money was given by the Downtown Jackson Partners, Inc., Board of Directors. The issue was researched by attorney Robert Gibbs and accountant and determined to be legal. Exhibit M & N. The money was donated by third party businesses and law firms for the Gala Committee. This was approved by the DJP Board of Directors after a Board Meeting.<sup>7</sup> Not one dime came from DJP money. The statute under which Mr. Allen is indicted prohibits corporations from giving money to active candidates, not Gala committees. Furthermore, it is the Board of Directors who gave third party funds to the Gala, not Mr. Allen. The Board speaks through its Minutes and Mr. Allen is not responsible for the actions of the Board of Directors. Mr. Allen did not personally give any money nor as an employee is he legally responsible for the actions of the Board of Directors.

#### Conclusion

The ten (10) counts in the Indictment charged against Mr. Allen are defective as a matter of law. The Court should dismiss the counts against Mr. Allen. If the prosecutor feels the Court is wrong, then he can appeal the dismissal to the Mississippi Supreme Court. Otherwise, the law and evidence are clear that Downtown Jackson Partners manages private money coming from assessments. It is not public money. In these types of matters, doubts should always be resolved in favor of the accused.

RESPECTFULLY SUBMITTED, THIS the 28<sup>nd</sup> day of November, 2016.

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<sup>7</sup> Documents were offered at the November 21, 2016 hearing that the donations were to a Gala, not a political party or candidate. That the money was not DJP money but third party donations. That both Attorney Robert Gibbs and BKD Jon Turner determined it was lawful to donate to the Gala.

BY: /s/ Merrida "Buddy" Coxwell  
MÉRRIDA "BUDDY" COXWELL

**CERTIFICATE OF SERVICE**

This is to certify that I, Mérrida "Buddy" Coxwell, have this day filed the above and foregoing *Memorandum on Exhibits Offered on November 21<sup>st</sup>, and November 28<sup>th</sup>, 2016 and Law* with the Clerk of Court via the MEC system, which sent notice of same to the following persons of interest:

Robert Shuler Smith  
Hinds County District Attorney  
Post Office Box 22747  
Jackson, Mississippi 39225-2747

Evelyn Hunter, Circuit Court Administrator to  
Judge Winston L. Kidd  
Post Office Box 327  
Jackson, Mississippi 39205

THIS, the 28<sup>th</sup> day of November, 2016.

/s/Merrida "Buddy" Coxwell  
MÉRRIDA "BUDDY" COXWELL

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