

EXHIBIT 16

Jackie Harris



September 21, 2018

To Whom It May Concern:

My name is Jackie Harris and I am a mother of three boys 15, 13 and 7. I write this letter to convey my opinion of Michael Cohen's personal character.

I have known Michael and his family for approximately 10 years. We met through mutual friends who had known Michael for nearly 30 years and formed an instant connection as our children attended the same school in New York City. I was very involved with the school as was Michael and we initially worked together on the school benefits and other events. Michael was incredibly helpful and supportive and we quickly moved to being great friends.

Through all these years, Michael has shown to be a loyal, trustworthy, generous and caring friend. He has been incredibly supportive of me through the past several years as I went through a tumultuous divorce. My now teenage sons have also gotten to know him and his family even though the kids are not of the same age and they absolutely worship Michael. He has treated them with such incredible respect beyond their years and let them know that he wasn't only my friend but theirs and would be there for anything they ever needed.

Michael is an incredible father and husband. I have become very close with him and his wife Laura and we spend a lot of time together. His love for his family is always on display and he lights up when he talks about his children's accomplishments or when they walk in the room.

I have witnessed Michael in countless situations interacting with individuals from all walks of life. He is a true gentleman and deeply cares about those whose path he crosses, no matter what the

relationship. He treats everyone with the same respect and concern and he is very well regarded and beloved by so many people.

Michael Cohen is a truly caring person who does for others out of his huge heart and not because of anything he may receive in return. It is on that basis and all the other characteristics above that I am writing to ask that you consider the tremendous impact he has every day on his family and his friends when deliberating his case.

Respectfully,


Jackie Harris