



The University of New Mexico

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March 15, 2017

Elizabeth L. Higginbotham, RN, JD
Higginbotham & Associates
One Castle Hills
1100 N.W. Loop 410, Suite 700
San Antonio, TX 78213

Re: Cody Hopkins

Dear Ms. Higginbotham,

I am an attorney with the University of New Mexico's (UNM's) Office of University Counsel. UNM officials read with interest the recent article on the *nmfishbowl.com* that extensively reported on an interview with your client, Cody Hopkins. As I am sure you are aware, a 2016 report by UNM's Internal Audit Department examined your client's Purchasing Card use and reporting, and found a total of \$63,411 in unallowable cash withdrawals and purchases. Of that total, \$53,984 was withdrawn as cash for which there was no documentation to support that it was spent for UNM activities; \$3,600 in cash spent with falsified supporting documentation; and \$5,827 with documentation or other evidence to support that the expenditures were for your client's personal use. Internal Audit personnel very much wished to speak with your client during the investigation, but Mr. Hopkins' former counsel told me that Mr. Hopkins declined to speak with them.

In the interview that resulted in the *nmfishbowl.com* article, it appears that Mr. Hopkins agrees that he did not keep up with his reconciliations for his P-Card use; created or forged certain documentation; used (or permitted a family to use) University funds via the P-Card for personal use; and made other charges that he now does not recall.

Given these apparent admissions by Mr. Hopkins, UNM seeks repayment of the missing \$63,411. Please respond by no later than the close of business on March 31, 2017 regarding your client's plan for repaying this amount.

Very Truly Yours,

Kimberly Bell
Senior Deputy University Counsel
Email: KiBell@salud.unm.edu