

April 21, 2015

The Honorable Charles E. Grassley, Chairman  
United States Senate Committee on the Judiciary  
224 Dirksen Senate Office Building  
Washington, D.C. 20510

The Honorable Patrick J. Leahy, Ranking Member  
United States Senate Committee on the Judiciary  
224 Dirksen Senate Office Building  
Washington, D.C. 20510

Re: Nomination of Cono Namorato to be Assistant Attorney General for the Tax Division  
of the Department of Justice

Dear Chairman Grassley and Ranking Member Leahy:

We write in enthusiastic support of the appointment of Cono Namorato to be Assistant Attorney General for the Tax Division of the Department of Justice. We write as lawyers and practitioners who are deeply familiar with the work of the Tax Division and also with the exemplary career, strong reputation, personal integrity, work ethic and character of Cono Namorato. Some of us have worked jointly with him in cases, some of us have appeared opposite him in cases and others have participated alongside him in various professional organizations.

The Tax Division is charged with promoting public compliance with the internal revenue laws by ensuring strict and even-handed enforcement. This charge covers a broad spectrum of civil litigation in United States District Courts, United States Bankruptcy Courts, United States Court of Federal Claims and state courts. It also includes representation before the United States Courts of Appeals and the various state appellate courts as well as the criminal investigation and prosecution of individuals and corporations. Cono Namorato has a deep knowledge and understanding of the Internal Revenue Code, the Treasury Regulations and relevant case authorities involved in a wide range of civil and criminal tax related issues. He knows, understands and respects the history and traditions of the Tax Division and its relationship with the Internal Revenue Service. With his long, distinguished career in both civil and criminal tax controversies and litigation, Mr. Namorato is unusually experienced in the vast range of tax, criminal and legal issues for which the Tax Division is responsible.

The successful functioning of the Tax Division requires strong leadership skills and an ability to see the effects of particular arguments on the overall interests of the United States. Shaping arguments to respect those interests, and to protect the special credibility the Tax Division has acquired over the decades of its existence, while maintaining clarity and force in presentations, demands the entire range of knowledge, intelligence, judgment, and other capacities that Cono Namorato has in abundance. He is a quick study, careful listener, and acute judge of legal arguments. Mr. Namorato's approach to practicing law throughout his career - his meticulousness in understanding and presenting facts accurately and his insistence on coherently

providing the foundation for the positions he is urging - clearly demonstrate that he will appropriately and fully protect and promote the rule of law served by the Tax Division.

Mr. Namorato is open-minded and courteous while engaging in well-reasoned, thoughtful discussions on often complex, technical issues. His outstanding character and integrity, coupled with his extremely strong leadership and team-building skills, will serve the highest traditions of the Tax Division.

Finally, we take special note of Mr. Namorato's long-term efforts and strong desire to support the integrity of our system of tax administration by his diligent efforts to enhance the ethics, credibility and knowledge of both private and government practitioners throughout the United States. He gives his time and expends significant personal effort to participate in professional organizations and conferences. It is no exaggeration to state that Cono Namorato is one of our nation's leading practitioners regarding tax administration and tax litigation.

We anticipate that the Senate, after full inquiry, will see all the virtues that Mr. Namorato possesses which we know and appreciate from our firsthand experience. He is the consummate professional with a stellar personal and professional reputation. We urge the Senate to *promptly* confirm the appointment of Cono Namorato to serve as the next Assistant Attorney General for the Tax Division.

Respectfully Submitted,

**THE FOLLOWING INDIVIDUALS HAVE SIGNED ON TO THIS LETTER IN THEIR  
INDIVIDUAL CAPACITIES - CURRENT AND PRIOR LISTED AFFILIATIONS ARE  
SOLELY NOTED FOR PURPOSES OF IDENTIFYING THEIR RELEVANT  
BACKGROUND OR PROFESSIONAL EXPERIENCE**

**Frank Agostino**

Agostino & Associates

Former District Counsel, Internal Revenue Service, Springfield, IL and Newark, NJ

Former Special Assistant U.S. Attorney, Springfield, IL and Newark, NJ

**Joan Arnold**

Pepper Hamilton LLP

President, American College of Tax Counsel

Vice-Chair, ABA Section of Taxation

**David F. Axelrod**

Axelrod Laliberte LLC

Chair, ABA Section of Taxation, Committee on Civil and Criminal Tax Penalties, 1999-2001

Assistant U. S. Attorney, Southern District of Florida, 1987-1991

Trial Attorney, U.S. Department of Justice, Tax Division, 1984-1987

**Megan L. Brackney**

Kostelantz & Fink, LLP

Council Director, ABA Section of Taxation

Regent, American College of Tax Counsel

Chair, ABA Section of Taxation, Individual Income Tax Committee, 2008-2010

Assistant United States Attorney, Southern District of New York, 2000-2004

**Thomas Callahan**

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Chair, ABA Section of Taxation, Committee on Civil and Criminal Tax Penalties, 2011-2013

Former Chair, Subcommittee on IRS Investigations and Procedures

Former Chair, ABA Section of Taxation, Employment Taxes

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Colvin & Hallett, P.S.

Vice-Chair, ABA Section of Taxation, Committee on Civil and Criminal Tax Penalties

Chair, ABA Taxation Section, Civil and Criminal Penalties Committee, Subcommittee for  
Legislative and Administrative Developments, 2008-2011

Co-Chair, ABA Section of Taxation, Committee on Civil and Criminal Tax Penalties,  
Subcommittee on Civil Penalties, 2010-2011

**Ian M. Comisky**

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Assistant U.S. Attorney, Southern District of Florida, General Crimes, Fraud & Public  
Corruption Divisions, 1979-1980

**Michael J. Desmond**

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Tax Legislative Counsel, U.S. Department of Treasury, 2005-2008

Regent, American College of Tax Counsel

Trial Attorney, Tax Division, U.S. Department of Justice, 1995-2000

Law Clerk, U.S. District Court for the Central District of California, 1994-1995

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Former Chair, ABA Taxation Section, Committee on Appointments to the U.S. Tax Court

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Assistant U.S. Attorney, Southern District of New York, Assistant Chief Appellate Attorney,  
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Special Assistant to the Assistant Attorney General, Department of Justice, Tax Division, 1989-1991

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**Darrell D. Hallett**

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Special Trial Judge, United States Tax Court, 1980-1983

Assistant District Counsel-Senior Trial Attorney, Internal Revenue Service, and Special

Assistant U.S. Attorney, Seattle, WA, 1973-1980

Trial Attorney, U.S. Department of Justice, Tax Division, 1968-1972

**Lawrence M. Hill**

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**Lawrence S. Horn**

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Assistant U.S. Attorney, District of New Jersey, 1971-1978

Former Chair, ABA Section of Taxation, Committee on Civil and Criminal Tax Penalties

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Senior Trial Attorney, Internal Revenue Service, 1975-1979

Executive Committee, New York State Bar Association, Tax Section, 2001-2005

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Vice-President, American College of Tax Counsel

Vice-Chair, ABA Section of Taxation, 2003-2005

Council Director, ABA Section of Taxation, 1998-2001

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Chair, American College of Trial Lawyers, Federal Criminal Procedure Committee, 2008-2009

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Caplin & Drysdale, Chartered

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Chair, ABA Section of Taxation, Standards of Tax Practice Committee, 2009-2011

Chair, ABA Section of Taxation, Committee on Civil and Criminal Tax Penalties, 1997-1999

Law Clerk, U. S. District Court for the District of Columbia, 1980-1981

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Assistant United States Attorney, Western District of Texas, 1976-1977  
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Trial Attorney, U. S. Department of Justice, Criminal Division, Fraud Section, 2005-2008  
Trial Attorney, U. S. Department of Justice, Tax Division, 2002-2005

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Chair, California State Bar, Taxation Section, 1999-2000

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Attorney-Advisor / Associate Tax Legislative Counsel Tax Legislative Counsel, U.S.  
Department of Treasury, 1995-1998  
Trial Attorney, Tax Division, U.S. Department of Justice, 1984-1988  
Chair, ABA Section of Taxation, Court Procedure and Practice Committee, 2009-2011

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Chief, Tax Division, United States Attorney's Office, Central District of California, 1994-2004

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Chair, Beverly Hills Bar Association, Taxation Committee, 1969

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Special Trial Attorney, Internal Revenue Service, Philadelphia, PA, 1985-1987  
Trial Attorney, Internal Revenue Service, Newark, NJ, 1977-1984

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Trial Attorney, Internal Revenue Service, San Francisco, CA, 1964-1969

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**Richard Speier**

Former Deputy National Chief, IRS Criminal Investigation

**Joseph H. Thibodeau**

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Revenue Agent, Internal Revenue Service, 1974-1976  
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**John M. Youngquist**

Chief, Tax Division, United States Attorney's Office, Northern District of California, 1969-1978

Trial Attorney, Tax Division, United States Attorney's Office, Northern District of California,  
1964-1969

Trial Attorney, U.S. Department of Justice, Tax Division, 1962-1964

**Thomas E. Zehnle**

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Chief, Criminal Enforcement Section (Southern), Tax Division, U.S. Department of Justice,  
2001-2004

Counsel to Assistant Attorney General, Tax Division, U.S. Department of Justice, 2000-2001

Trial Attorney, Criminal Enforcement Section (Southern), Tax Division, U.S. Department of  
Justice, 1990-2000

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