

September 28, 2011

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

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

Re: Nomination of Kathryn Keneally to be Assistant Attorney General for the Tax
Division of the Department of Justice

Dear Chairman Leahy and Ranking Member Grassley:

We have served as Assistant Attorney General for the Tax Division (or Acting Assistant Attorney General for the Tax Division), as Deputy Assistant Attorney General for the Tax Division, as the Assistant Secretary for Tax Policy at the U.S. Department of the Treasury, as Commissioner of the Internal Revenue Service, or as the Chief Counsel for the Internal Revenue Service (or as Acting Chief Counsel for the Internal Revenue Service) in the administrations of Presidents John F. Kennedy, Lyndon B. Johnson, Jimmy Carter, Ronald Reagan, George H. W. Bush, William Clinton, and George W. Bush. We write in strong support of the nomination of Kathryn Keneally to be Assistant Attorney General for the Tax Division of the Department of Justice.

Some of us have worked alongside Kathryn Keneally as co-counsel; some have appeared opposite her in cases; some have worked with her in various professional organizations; each of us is personally familiar with and attest to her capabilities to lead the Tax Division, her exceptional work ethic, her calm demeanor, and her well-deserved reputation as a leading member of the civil and criminal tax bar in the United States.

Kathryn Keneally can and, if confirmed, will carry out the crucial mission assigned to the Tax Division, chiefly to enforce the nation's tax laws fully, fairly, and consistently, through both criminal and civil litigation. Her leadership will promote voluntary compliance with the tax laws, maintain public confidence in the integrity of the tax system, and promote the sound development of the law. Kathryn Keneally will encourage and maintain the integrity, credibility and traditions of the office that the Assistant Attorney General for the Tax Division leads. We each endorse and fully support the confirmation of Kathryn Keneally and urge the Senate to *promptly* confirm her appointment 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**

Loretta C. Argrett

Assistant Attorney General, Department of Justice, Tax Division, 1993-1999

James A. Bruton III

Williams & Connolly

Acting Assistant Attorney General, Department of Justice, Tax Division, 1992-1993

Principal Deputy Assistant Attorney General, Department of Justice, Tax Division, 1989-1991

Mortimer M. Caplin

Caplin & Drysdale, Chartered

Commissioner, Internal Revenue Service, 1961-1964

N. Jerold Cohen

Sutherland Asbill & Brennan LLP

Chief Counsel, Internal Revenue Service, 1979-1981

Chair, ABA Taxation Section, 1995-1996

Member and Former Chair, Board of Regents, American College of Tax Counsel

Michael C. Durney

Law Offices of Michael C. Durney

Acting Assistant Attorney General, Department of Justice, Tax Division, 1987-1988

Principal Deputy Assistant Attorney General, Department of Justice, Tax Division, 1986-1987

Gerald A. Feffer

Deputy Assistant Attorney General, Department of Justice, Tax Division, 1979-1981

Assistant United States Attorney, Southern District of New York, 1971-1976

Lawrence Gibbs

Miller & Chevalier Chartered

Commissioner, Internal Revenue Service, 1986-1989

Assistant Commissioner, Internal Revenue Service, 1973-1974

Acting Chief Counsel, Internal Revenue Service, 1973

Kenneth W. Gideon

Skadden, Arps, Slate, Meagher & Flom, LLP

Assistant Secretary for Tax Policy, U. S. Department of the Treasury, 1989-1992

Chief Counsel, Internal Revenue Service, 1981-1983

Fred T. Goldberg, Jr.

Skadden, Arps, Slate, Meagher & Flom, LLP

Assistant Secretary for Tax Policy, U. S. Department of the Treasury, 1992

Commissioner, Internal Revenue Service, 1989-1992

Chief Counsel, Internal Revenue Service, 1984-1986

Nathan J. Hochman

Bingham McCutchen LLP

Assistant Attorney General, Department of Justice, Tax Division, 2008-2009

Assistant U.S. Attorney, Central District of California, Criminal Division, 1990-1997

Paula M. Junghans

Zuckerman, Spaeder LLP

Acting Assistant Attorney General, Department of Justice, Tax Division, 1999-2001

Principal Deputy Assistant Attorney General, Department of Justice, Tax Division, 1998-1999

Mark E. Matthews

Morgan, Lewis & Bockius, LLP

Deputy Commissioner (Services & Enforcement), Internal Revenue Service, 2003-2006

Chief, Criminal Investigation Division, Internal Revenue Service, 2000-2002

Deputy Assistant Attorney General, Department of Justice, Tax Division, 1993-1998

Cono R. Namorato

Caplin & Drysdale, Chartered

Director, Office of Professional Responsibility, Internal Revenue Service, 2004-2006

Deputy Assistant Attorney General, Department of Justice, Tax Division, 1977-1978

Chief, Criminal Section, Department of Justice, Tax Division, 1975-1977

Special Agent, Intelligence (now Criminal Investigation Division), Internal Revenue Service,
1963-1968

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

Eileen J. O'Connor

Pillsbury Winthrop Shaw Pittman LLP

Assistant Attorney General, Department of Justice Tax Division, 2001-2007

Roger M. Olsen

Assistant Attorney General, Department of Justice, Tax Division, 1983-1987

Deputy Assistant Attorney General, Department of Justice, Tax Division, 1981-1983

Pamela F. Olson

Skadden, Arps, Slate, Meagher & Flom, LLP

Assistant Secretary for Tax Policy, U. S. Department of the Treasury, 2001-2004

Former Special Assistant to the Chief Counsel, Internal Revenue Service

Chair, ABA Section of Taxation, 2000-2001

Regent, American College of Tax Counsel

Emily A. Parker

Thompson & Knight, LLP

Acting Chief Counsel, Internal Revenue Service, 2003-2004

Deputy Chief Counsel, Internal Revenue Service, 2002-2003

Vice-Chair, ABA Section of Taxation, Professional Services, 2010-2011

Regent, American College of Tax Counsel

B. John Williams, Jr.

Skadden, Arps, Slate, Meagher & Flom, LLP

Chief Counsel, Internal Revenue Service, 2002-2003

Judge, United States Tax Court, 1985-1990

Deputy Assistant Attorney General, Department of Justice, Tax Division, 1983-1984

Special Assistant to the Chief Counsel, Internal Revenue Service, 1981-1983

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224 Dirksen Senate Office Building
Washington, D.C. 20510

Re: Nomination of Kathryn Keneally to be Assistant Attorney General for the Tax
Division of the Department of Justice

Dear Chairman Leahy and Ranking Member Grassley:

We write in enthusiastic support of the appointment of Kathryn Keneally to be Assistant Attorney General for the Tax Division of the Department of Justice. We write as lawyers 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 Kathryn Keneally. Some of us have worked jointly with her in cases, some of us have appeared opposite her in cases and others have participated alongside her 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. She 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. She knows, understands and respects the history and traditions of the Tax Division and its relationship with the Internal Revenue Service. Ms. Keneally previously served as a law clerk for a Judge of the U.S. District Court for the Eastern District of New York and has since represented clients in litigation matters for more than 25 years. With her long, distinguished career in both civil and criminal tax controversies and litigation, Ms. Keneally 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 Kathryn Keneally has in abundance. She is a quick study, careful listener, and acute judge of legal arguments. Ms. Keneally's approach to practicing law throughout her career - her meticulousness in understanding and presenting facts accurately and her insistence on coherently providing the foundation for the positions she is urging - clearly demonstrate that she will appropriately and fully protect and promote the rule of law served by the Tax Division.

Ms. Keneally is open-minded and courteous while engaging in well-reasoned, thoughtful discussions on often complex, technical issues. Her outstanding character and integrity, coupled with her leadership and team-building skills, will serve the highest traditions of the Tax Division.

Finally, we take special note of Ms. Keneally's long-term efforts and strong desire to support the integrity of our system of tax administration by her diligent efforts to enhance the ethics, credibility and knowledge of both private and government practitioners throughout the United States. She not only gives her time and expends significant personal effort to participate in professional organizations and conferences, she leads those organizations and conferences. She regularly authors or co-authors well-respected articles in national journals. It is no exaggeration to state that she is one of our nation's leading authors and thinkers regarding tax administration and tax litigation.

We anticipate that the Senate, after full inquiry, will see all the virtues that Ms. Keneally possesses which we know and appreciate from our firsthand experience. She is the consummate professional with a stellar personal and professional reputation. We urge the Senate to *promptly* confirm the appointment of Kathryn Keneally 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**

Stuart E. Abrams

Frankel & Abrams

Chair, ABA Section of Taxation, Committee on Civil and Criminal Tax Penalties, 2003-2005

Associate Independent Counsel (Iran-Contra), 1989-1990

Assistant U.S. Attorney, Southern District of New York, 1982-1989

Chief Appellate Counsel, Southern District of New York, 1985-1986

Chief Major Crimes Unit, Southern District of New York, 1986-1988

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

David D. Aughtry

Chamberlain, Hrdlicka, White, Williams & Aughtry

Chair, Southern Federal Tax Institute, Board of Trustees, 2011

Trial Attorney, Internal Revenue Service, 1978-1982

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

Stanley Blend

Oppenheimer, Blend, Harrison and Tate, Inc

Chair, ABA Section of Taxation, 2007-2008

Chair, State Bar of Texas, Section of Taxation, 1987-1988

Assistant Branch Chief, Tax Court Litigation Division, Chief Counsel, Internal Revenue Service,
Washington, DC 1971-1972

Staff Attorney, Chief Counsel, Internal Revenue Service, Washington, DC, 1967-1971

Megan L. Brackney

Kostelantz & Fink, LLP

Secretary, ABA Section of Taxation, 2010-2011

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

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

Thomas Callahan

Thompson Hine LLP

Regent, American College of Tax Counsel

Council Director, ABA Section of Taxation, 2008

Chair, ABA Section of Taxation, Administrative Practice Committee, 2005-2007

Larry A. Campagna

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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

Caroline Ciraolo

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

Chair, Taxation Section, Maryland State Bar Association, 2008-2009

John M. Colvin

Chicoine & Hallett, P.S.

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

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

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

Elizabeth Copeland

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

Attorney Advisor, U.S. Tax Court, Washington, D.C., 1992-1993

Thomas A. Cullinan

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

Michael J. Desmond

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

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

Charles H. Egerton

Dean Mead

Chair, ABA Section of Taxation, 2010-2011

Former Chair, Florida Bar, Tax Section

Former Chair, Southern Federal Tax Institute, Board of Trustees

Niles Elber

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Former Chair, ABA Taxation Section, Committee on Court Practice and Procedure

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

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DLA Piper, LLP

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Former Attorney-Advisor to the United States Tax Court

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Special Assistant to the Assistant Attorney General, Department of Justice, Tax Division, 1989-1991

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Attorney-Advisor, Internal Revenue Service, 1994-1996

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Former Chair, ABA Section of Taxation, Court Procedure and Practice Committee
Former Trial Attorney, U. S. Department of Justice, Tax Division

Darrell D. Hallett

Chicoine & Hallett, P.S.
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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Former Senior Trial Attorney, Internal Revenue Service
Former Special Assistant U.S. Attorney, Washington, DC
Former Chair, ABA Section of Taxation, Court Procedure and Practice Committee
Former Chair, ABA Section of Taxation, Standards of Tax Practice Committee

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
Co-Chair, ABA Section of Criminal Justice, White Collar Crime Committee, Tax Enforcement
Subcommittee

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Senior Trial Attorney, Internal Revenue Service, 1975-1979
Executive Committee, New York State Bar Association, Tax Section, 2001-2005

Robert E. McKenzie

Arnstein & Lehr LLP
Regent, American College of Tax Counsel
Vice-Chair, ABA Section of Taxation, 2003-2005
Council Director, ABA Section of Taxation, 1998-2001
Former Chair, ABA Section of Taxation, Employment Tax Committee

Charles M. Meadows, Jr.

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Former Special Counsel to the Chief Counsel for the Internal Revenue Service
Chair, ABA Section of Taxation, Administrative Practice Committee, 2009-2011
Former Chair, Federal Bar Association Tax Section

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Council Director, ABA Section of Taxation, 2011-2014
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

Charles J. Muller

Chamberlain, Hrdlicka, White, Williams & Aughtry
Chair, ABA Section of Taxation, Committee on Civil and Criminal Tax Penalties, 1991-1992
Assistant United States Attorney, Western District of Texas, 1976-1977
Former Trial Attorney, U.S. Department of Justice, Tax Division, 1970-1976

Jeffrey A. Neiman

Law Offices of Jeffrey A. Neiman
Assistant U.S. Attorney, Southern District of Florida, 2008-2011
Trial Attorney, U. S. Department of Justice, Criminal Division, Fraud Section, 2005-2008
Trial Attorney, U. S. Department of Justice, Tax Division, 2002-2005

Kathleen Pakenham

Cooley, LLP
Law Clerk, U.S. District Court for the Eastern District of New York, 1996-1997

William M. Paul

Covington & Burling, LLP
Chair, ABA Taxation Section, 2011-2012
Deputy Tax Legislative Counsel, U.S. Treasury Department, Office of Tax Policy, 1988-1989

Dennis L. Perez

Hochman, Salkin, Rettig, Toscher & Perez, PC
Senior Trial Attorney, Internal Revenue Service, Los Angeles, CA, 1982-1986

H. James Pickerstein

McElroy, Deutsch, Mulvaney & Carpenter, LLP
Court Appointed U.S. Attorney (and Acting U.S. Attorney), District of Connecticut, 1973-1974
Chief Assistant U.S. Attorney and Chief of Special Prosecutions, District of Connecticut, 1973-1986
Trial Attorney, U.S. Department of Justice, Criminal Division, 1970-1972

Cary D. Pugh

Skadden, Arps, Slate, Meagher & Flom, LLP
Special Counsel to the Chief Counsel for the Internal Revenue Service, 2002-2005
Tax Counsel and Minority Tax Counsel, Senate Finance Committee, 1999-2002

Ellis Reemer

DLA Piper, LLP
Former Senior Trial Attorney, Internal Revenue Service

Charles P. Rettig

Hochman, Salkin, Rettig, Toscher & Perez, PC
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Co-Chair, ABA Annual National Institute on Criminal Tax Fraud and Tax Controversy
Chair, ABA Section of Taxation, Committee on Civil and Criminal Tax Penalties, 2009-2011
Chair, California State Bar, Taxation Section, 1999-2000

Christopher S. Rizek

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Regent, American College of Tax Counsel
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

Edward M. Robbins, Jr.

Hochman, Salkin, Rettig, Toscher & Perez, PC
Chief, Tax Division, United States Attorney's Office, Central District of California, 1994-2004

Avram Salkin

Hochman, Salkin, Rettig, Toscher & Perez, PC
Chair, Beverly Hills Bar Association, Taxation Committee, 1969

Richard J. Sapinski

Sills Cummis & Gross P.C.

Special Trial Attorney, Internal Revenue Service, Philadelphia, PA, 1985-1987

Trial Attorney, Internal Revenue Service, Newark, NJ, 1977-1984

Martin A. Schainbaum

Law Offices of Martin A. Schainbaum

Assistant U.S. Attorney, Tax Division, Northern District of California, 1969-1978

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

Bryan Skarlatos

Kostelantz & Fink, LLP

Regent, American College of Tax Counsel

Chair, ABA Section of Taxation, Committee on Civil and Criminal Tax Penalties, 2007-2009

Co-Chair, NYU Tax Controversy Forum

Jasper G. Taylor, III

Fulbright & Jaworski, LLP

Former Chair, Chair, ABA Section of Taxation, Committee on Court Procedure

Justin A. Thornton

Law Offices of Justin A. Thornton

Senior Trial Attorney, U.S. Department of Justice, Tax Division, 1979-1987

Steven Toscher

Hochman, Salkin, Rettig, Toscher & Perez, PC

Trial Attorney, U.S. Department of Justice, Tax Division, 1979-1983

Revenue Agent, Internal Revenue Service, 1974-1976

Past-Chair, Los Angeles County Bar Association, Taxation Section

Josh Ungerman

Meadows Collier Reed Cousins Crouch & Ungerman, LLP

Attorney-Advisor, U.S. Tax Court, 1990-1992

Senior Trial Attorney, Internal Revenue Service, 1992-1994

Special Assistant U.S. Attorney, Northern District of Texas, 1992-1994

Todd Welty

SNR Denton

Past Chair, ABA Taxation Section, Standards of Tax Practice Committee, Subcommittee for Summons Enforcement

Thomas E. Zehnle

Miller & Chevalier Chartered

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