

May 28, 2013

Miller & Chevalier Chartered
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Re: Thomas E. Zehnle, Esq.

To whom it may concern:

It is with great pleasure that I recommend to those in need of high quality legal services, Thomas E. Zehnle, currently a member of the prestigious Washington, D.C. law firm, Miller & Chevalier Chartered. Although Mr. Zehnle specializes in white-collar criminal defense representation, based upon his extraordinary legal acumen, work ethic, integrity and superior communication skills, I have no hesitation in recommending Mr. Zehnle with respect to the most significant legal problems one might be facing, including white-collar defense, internal investigations and administrative proceedings.

By way of background, I practiced law for almost thirty-five years. My private practice involved principally business and tax transactional work as well as civil tax litigation and related tax controversy matters. After my retirement, I was indicted by a Federal Grand Jury in Cincinnati, Ohio on two counts: conspiracy to defraud the United States (18 U.S.C. Sec. 371); and corruptly endeavoring to obstruct and impede the due administration of the Internal Revenue laws (26 U.S.C. Sec. 7212(a)). The alleged criminal conduct arose in connection with Internal Revenue Service ("IRS") audits of various Fortune 500 companies which had entered into sale/leaseback transactions involving tenant leasehold improvements contained in a substantial number of their respective retail outlets (hereinafter referred to as "SLOTS"). The government alleged false and misleading statements were made during the course of marketing the transactions, and later during the IRS audits.

Unfortunately, I did not engage Mr. Zehnle as counsel until after the indictment was returned. In addition to having to get up to speed quickly on the complexities of the SLOTS transactions, the parties, the audit history, and similar strategic matters, he was faced with the Federal District Court's scheduling requirements, including the filing of initial motions. Moreover, Tom had to immediately open a dialogue with Cincinnati-based legal counsel for a co-defendant, as well as my initial legal team, which also included a local Cincinnati tax counsel.

The SLOTS transactions consisted of eight separate transactions involving over several hundred million tax dollars. Each transaction involved highly complex tax and legal issues. Moreover, each transaction was documented extensively. In fact, the government's initial discovery consisted of approximately 1.6 million pages which were electronically delivered. By the time of trial, the number of documents totaled well over 2 million pages.

Faced with the above, Tom (and his staff) quickly exhibited his legal and organizational skills. Thoughtful and persuasive motions were timely filed; all relevant documents (including the government's initial 1.6 million pages) were organized, chronicled and reviewed; and an open and ultimately successful relationship with co-defendant's legal team was established. This latter action was particularly important because co-defendants in many cases have competing interests, agendas, and potentially different legal theories.

Fairly or not, we evaluate professionals on statistics and results. For example, for athletes, we cite batting averages, hits, wins, losses, prize money, field gold percentages and similar objective standards. For the legal profession, however, it is impossible to create objective benchmarks to evaluate a lawyer's performance. However, even by our more traditional standards, Mr. Zehnle was a winner, as I was acquitted of all charges. Considering the Department of Justice's typical conviction rate of well over 90 percent, my acquittal was an extraordinary achievement for Tom and the entire defense team.

Although relieved by my acquittal, I would not deliver this recommendation solely on that basis. To the contrary, this referral is predicated upon my close and personal interaction with Mr. Zehnle and personal observations gleaned through three and one-half years, a multi-week trial, and four days of jury deliberations. My analysis of Tom is based upon his possessing the following characteristics: (1) intellectual ability to handle a complex white-collar defense; (2) organizational skills to deal efficiently with voluminous records; (3) communication skills, both written and oral; (4) commitment; and (5) passion.

The case involved complex federal income tax issues, multiple parties, a hostile IRS, aggressive federal prosecutors, voluminous documentation, a "star" witness who had previously plead guilty to the same conspiracy charge for which I was indicted, 3 ½ years between indictment and trial on foreign turf (Cincinnati versus Washington, D.C.) and, finally, a trial judge who initially appeared to favor the prosecution. Although the efficacy of the SLOTS transactions from a federal income tax standpoint was technically not at issue, the IRS contended the transactions were shams or disguised financing arrangements. As a result, the IRS determined the transactions constituted "abusive tax shelters." Fortunately, Tom had previously been involved in complex tax cases and therefore was not overwhelmed by the SLOTS transactions. In fact, he quickly grasped the intricacies of the transaction and with a little tutoring he became as conversant with the tax issues as anyone else involved in the case. This enabled him to minimize the potential prejudicial effect of the purported "abusive tax shelter" characterization by successfully limiting the prosecutors' attempts to use this highly charged language ("tax shelters" and "shams") in front of the jury.

During the course of three and one-half years, I had ample opportunity to review Mr. Zehnle's legal writing and I can say, without hesitation, he has excellent written communication skills. His legal arguments were cogent and concise.

His courtroom performance was exceptional. Tom is tenacious and took command during his examination of witnesses. It was obvious that he would not permit a witness to equivocate. Notwithstanding his tenacious manner, he was not overbearing and it appeared that he related to the jurors. His cross-examinations were fast-paced with precise questions requiring yes or no answers. Both the scope and form of his questions were clearly a product of his extensive preparation. He also made effective responses in exchanges between himself, the Court and/or the prosecutors.

Finally, it is Tom Zehnle's passion and enthusiasm that really stands out. He clearly believed in his case and in me. I am convinced the jury trusted Tom and found his closing argument particularly persuasive. Similarly, the trial judge appeared to have a very favorable opinion, especially with respect to motions filed on my behalf late in the trial. If there was a turning point in my trial, it was Tom Zehnle's cross-examination of the government's "star" witness. Frankly, he converted a number of the government's witnesses, including its "star witness," into witnesses for the defense.

In conclusion, I feel very fortunate to have secured the services of Tom Zehnle to lead my defense. He is the consummate professional and I strongly recommend him for those in need of superior legal counsel.

Very truly yours,

Jon T. Flask, Esq.