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March 21, 2011

Special Agent In Charge Alvin Patton
Internal Revenue Service - Criminal Investigation
230 South Dearborn Street
Chicago, Illinois 60604.

RECEIVED
Criminal Investigation
MAY 18 2011

Re: **BRIAN L. BERNTSON, SPECIAL AGENT**

Special Agent In Charge
Chicago Field Office

Dear Mr. Patton:

I am writing to call your attention to the work of Special Agent Brian Berntson of the Davenport Office of the Internal Revenue Service, Criminal Investigation. Special Agents Berntson was called as a money laundering expert witness in the trial of former President Judge Mark A. Ciavarella, Jr., who was charged in a RICO indictment with taking bribes, kickbacks and extorting money from private citizens in Luzerne County, Pennsylvania. On February 21, Judge Ciavarella, the one judge who went to trial, was convicted of racketeering, money laundering conspiracy, mail fraud, tax fraud conspiracy and filing false tax returns. He is facing up to 157 year imprisonment.

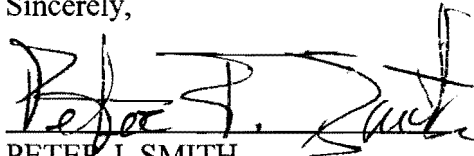
The testimony of Special Agent Berntson cannot be overstated. He took a complex web of financial transactions and showed the steps of concealment at each stage of those transactions. He explained in straightforward language exactly what constituted money laundering and showed how the Ciavarella transactions were classic methods of concealing illegally-acquired funds from public and law enforcement scrutiny. The defense did not even try to challenge his expertise and limited its cross examination to the standard "This assumes that the funds came from an illegal source" fare.

Special Agent Berntson's testimony solidified the financial aspect of the prosecution and became the foundation for the ultimate conviction. His presentation was clear and

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unimpeachable. He was well prepared for cross examination and spent hours reviewing the case law of the Third Circuit in order to be able to address any legal issues that arose. Congratulations on having such an outstanding individual in your organization.

Sincerely,

A handwritten signature in black ink, appearing to read "Peter J. Smith", written over a horizontal line.

PETER J. SMITH
UNITED STATES ATTORNEY