

# SUMMIT LAW GROUP<sup>®</sup>

*a professional limited liability company*

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April 4, 2013

Re: Doug Keene / Keene Trial Consulting

To Whom It May Concern:

I worked with Doug Keene of Keene Trial Consulting on a bench trial of a multi-hundred million dollar tax dispute involving a FERC and State regulated interstate pipeline. The issues in the case included highly complex issues of State tax law, 30 years of FERC and State regulation of the pipeline, a complex corporate ownership structure, hotly disputed issues regarding the useful life of the pipeline and future production from the oil fields that supply the pipeline, and sophisticated economic and appraisal issues. Building an effective presentation of the factual evidence and the legal, economic and appraisal issues was especially difficult because the trial judge had limited ability to understand complex issues and demonstrated a bias in favor of the plaintiff State and municipal governments.

We retained Doug a few months before trial to assist us in selecting the main trial themes, help us organize presentation of the evidence and coach our trial witnesses (most of whom had little or no prior trial experience). Doug quickly acquired a mastery of the key facts and the legal, economic and appraisal issues. As the lead trial lawyer, I relied very heavily on Doug to identify the aspects of our proposed trial presentation that were effective and revise those that were not.

Doug played a major role in designing how the case would be presented and organizing the evidence and trial themes for presentation in the opening statement and at trial. Much of the case depended on the testimony of the approximately 60 expert witnesses who would testify over the course of the several month trial. Doug's work with our witnesses—both fact and expert—was immensely helpful and contributed very substantially to their effectiveness on the witness stand.

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I have worked with many trial consultants over the years. Most have been helpful and competent. A few have been extraordinary. Doug is among the very best. I recommend him highly.

Sincerely,

SUMMIT LAW GROUP PLLC



Ralph H. Palumbo