## **IRS** Commissioner Honored by Lawyer Group

On March 27, 2014, at the Estonia House, at 243 East 34<sup>th</sup> Street, New York, approximately 50 FALA members and guests gathered to honor FALA Member, John Koskinen, Esq., at a cocktail reception and buffet dinner. Upon arrival, each guest was presented with a booklet announcing and detailing the honor, which was made in recognition of his distinguished career in public service, as well as his recent appointment as Commissioner of the Internal Revenue Service.

John was not aware that after the dinner and introductions, Robert Alan Saasto, Esq., the President of FALA, who acted as the Master of Ceremonies, would present to John the Lifetime Achievement Award with the wording above, on a plaque to commemorate the event.

During the cocktail reception hour, all of the guests had the opportunity to meet John and have photos taken, if requested. Unbeknownst to most, John's security detail was ever present but respectfully on the sidelines. They were necessary, but not needed for this admiring and distinguished group. John's assistant, an attorney, Susan Sinno, had an honorary name change for the evening to Sinnonen, to more appropriately fit into the crowd.

Prior to dinner, Robert Alan Saasto introduced the dignitaries, attorneys and distinguished guests:

Jukka Pietikainen, Ambassador Consul General of Finland in New York, and Carl Anderson, Esq., Honorary Consul of Finland, Connecticut, represented the government of Finland. Twenty four attorney members of FALA attended, including three who traveled from Connecticut to be present.

The Wall Street law firms represented included White & Case (Henrikki Harsu, Esq., Helsinki and New York, international capital markets; Laura Vaelitalo, Esq., Helsinki, presently at NYU pursuing LLM in Corporation Law)); Skadden Arps et al (Patrick Lewis, Esq.,corporate, mergers and acquisitions); Cleary Gottlieb et al (Lisa Schweitzer, Esq.,bankruptcy; William McRae, Esq.,taxes; Richard Lincer, Esq.,corporate; and Lauren Hakala, Esq., New York and London, securities, presently editor of one of Thomson Reuters' legal know how services for capital markets attorneys).

Attorneys-At-Law Borenius LLP, the only Finnish law firm with a USA presence, was represented by Jarno Vanto, Esq., head of the New York office, ( advising tech companies on their USA market entry, board member of FACC); and Elli Gustaffsson, Esq.(on assignment from Finland, European Union data protection and privacy law).

The attorney members of the Finnish American Chamber of Commerce (FACC) present were: Michael Student, Esq., Sullivan & Worchester (immediate past president and board member of FACC, frequent visitor to Finland representing Finnish clients); Jan Johanssen, Esq., (immigration and corporate practice NYC and Connecticut); Pasi Mantyla, Esq.,( international finance and contracts);and Malla Perry, Esq., former Chief Operating Officer and CFO of Delaware primary office in the 2008 Obama campaign, research assistant).

Additional members of FACC in attendance were Ann-Christine Westerlund, (international tax advisor Westmusa Inc.) with her guest Ida Karjalainen, Esq., (tax law, law graduate University of Turku).

The financial field was represented by Tom Hakala, Esq., (managing director at Fieldpoint Private, a boutique private bank catering to high worth net individuals); Anni Berkley, Esq., (asset management firm Black Rock in NYC, hedge funds, private equity, from Helsinki); Andrew Berkely, (Deutsche Bank, global operations, from London); and Alec Konkola, (Barclays, commodities tax group). Alex Konkola also represented Sibelius Lodge, Finnish Masonic Lodge NYC.

Nels Ylitalo, Esq., (Finns Dixon & Herling Stamford Ct, mergers and acquisitions, a fellow Yale Law School graduate with John Koskinen) came from Connecticut with his wife, Susan Ylitalo, Esq., (former federal court judge clerk in Ct., trusts and estates attorney Day Pitney in Greenwich Ct.).

Tricia Moriates, Esq., the principal law clerk to Judge Bruno, Nassau County Supreme Court, came with her brother, Kenneth Heino, executive assistant to Commissioner of Consumer Affairs, Nassau County.

The trial attorneys present were Robert Fumo, Esq. (senior staff counsel to The Travelers Insurance Company, New York office); Eric Fields, Esq., (McGivney & Kluger, downtown NYC, insurance defense); and Robert Alan Saasto, Esq., (personal injury plaintiffs, NYC and Long Island) with his wife Mary Ellen, (ballet tap and jazz dance teacher and performer) and daughter Kimberly (second year law school Touro Law School).

Finland Center Foundation was represented by Jaana Rehnstrom (physician, ob-gyn, founder and president of FCF); Roope Marttila ( soon to be graduate of Turku Law School, in NY as a diplomatic intern at UN Mission of Finland to the UN); and John

Curran (CPA Stamford Ct) with his wife Kristina Curran (former member of Finnish American Women's Network and Finlandia Foundation).

Finnair was represented by Mauri Leppala (former head of Finnair operations at JFK Airport) with his wife Kirsti Leppala (former reservations and ticket agent for Finnair in NY).

Laila Williamson, Esq., a former attorney in Finland, LLB Helsinki University, is presently working as an anthropologist at the American Museum of Natural History.

Also attending were: Constance Oline Mosher, (school counselor M.A., M.Ed., guest of Honorary Consul Carl Anderson, Esq., (trial attorney and Democratic Town Leader in Ct); Marja Raitavitta-Mogavero (former board member Finlandia Foundation, NY Chapter, project manager design construction St. John's University); Eric Eastman (former teacher with John Pessala, executive director of FALA) with Beverly Graves (former FBI, assistant on special committees, Senator Gary Hart in Colorado); and Jon Aunio (attending John Jay College of Criminal Justice).

After dinner, Robert Saasto described how his 100% Finnish background caused him to feel unique growing up with other kids, mostly Italian and Irish, in the "melting pot" of NYC. He felt proud whenever topics of Finland did come up: Finland paying its war debt, the Winter War aid packages to Finland, Finnish Olympic hockey teams and ski jumping medal winners such as Matti Nykanen in Calgary in 1988. That pride and curiosity brought him back to Finntown in Brooklyn where he volunteered his legal services on the boards of the Finnish newspaper, Imatra Hall, and Imatra Foundation, which gave the proceeds from the sale of the Finn Hall to Finnish "causes". The last "cause" was the creation of a booklet Finns in Harlem to memorialize the large Finnish community in Harlem just before the arrival of African Americans. Robert also created a booklet and CD disc encompassing the videos he took of events, and newspaper articles, of Imatra Hall, which he presented at a Finn Fun weekend. He presented both booklets and videos to numerous Finnish Heritage Societies in the USA and Finland for historical purposes.

In his speech, Robert emphasized that all present had two things in common: (1) being Finnish or of Finnish background, or connected to someone with Finnish background, and (2) being a lawyer or connected to the legal or financial or tax field. In the booklet commemorating the event honoring John Koskinen, Robert included (1) a description of each guest present; (2) articles in the Finnish press as well as articles Robert wrote for the Finnish American papers about John Koskinen, (3) examples of other famous Finnish Americans; and (4) extracts from the history of the FALA. Robert encouraged each of the guests present to preserve their booklets as he intended to send the booklet to numerous Finnish Heritage Societies in the USA and Finland for historical purposes, just as he had done with the previous booklets noted.

Robert then introduced John Koskinen by describing John's background prior to his appointment as Commissioner of IRS.

John obtained his undergraduate degree in 1961 from Duke University in North Carolina and his law degree from Yale Law School. He worked 21 years at a business management company Palmieri, that helps big struggling companies. He became CEO. In the 1990s John worked in Bill Clinton's government as Deputy Director for Management of the Office of Management and Budget. Clinton named Koskinen to lead the Y2K committee which worked to resolve the feared computer problems caused by the century change. He was also the Deputy Mayor and City Administrator of Washington D.C. from 2000-2003.

Republican President Bush named John in the year 2008 to be the non-Executive Chairman of the Board of the financially troubled Freddie Mac mortgage institution, which was one of the triggers of the financial crisis. He was previously President of the U.S. Soccer Foundation and a Board member of the US Soccer World Cup 1994. Duke University named the soccer and lacrosse stadium in 1999 Koskinen Stadium, after John and his wife, in recognition of his service as a University Trustee and Chairman of the Board and their ongoing support of the University.

He is known as a generous philanthropist and Democratic Party supporter.

John Koskinen expressed his surprise at receiving the Award. He described how several years ago he received a phone call from now retired Judge John Pessala (executive director and co-founder with Robert Saasto of FALA) asking him to join, and he agreed but expressed a caveat that he would probably not get to attend meetings. After getting the nomination from President Obama to be the IRS Commissioner, Robert Saasto commenced e mail communications with him which led up to the dinner.

John discussed his Finnish roots. His father Yrjo (George) Koskinen was born in Cleveland. Both his mother's and father's parents came from Finland to the USA at the beginning of the 1900s. His mother's parents settled in Chisholm, Minnesota and his father's parents in Cleveland, Ohio. Unfortunately both of his parents died very young. His parents spoke fluent Finnish, but the kids did not learn the language, because they wanted them to integrate into society without an accent. They always knew something was going on when they began to speak Finnish.

John described his pride in being Finnish and stated that he seriously considered going to Finland with the FALA on one of their last excursions there. One benefit of his contact with the Finnish reporters writing about his background was that additional information

was furnished to him about his roots in Finland. He knows that his paternal grandparents came from Karstula in Central Finland.

John described his professional experiences as being one dedicated to public service and to being a "fixer upper" of difficult situations, much like his physics background as an undergraduate.

John spoke about his vision of the IRS in the future, its desire to be compassionate and flexible with those people who want to be compliant as opposed to those who seek to avoid purposefully their obligations, for whom the threat of prosecution and even jail is a necessity. He noted the challenges IRS confronts such as insufficient funding, lack of up-to-date technology, and ongoing investigations. Although IRS employees have not received a raise in years and the work has increased without a corresponding rise in number of employees, the moral is very good and the employees are genuinely sincere in wishing to provide the services the public needs to be compliant.

His knowledge and understanding of the many issues revolving about the IRS were astonishing and evident in his presentation, as well as in the question and answer session following, which concluded the event.

Robert Alan Saasto, Esq.

President FALA

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