

# **EXHIBIT 3**



**Department of the Treasury**  
**Internal Revenue Service**  
**Privacy, Governmental Liaison and Disclosure**  
**GLDS Support Services**  
Stop 93A  
PO Box 621506  
Atlanta, GA 30362

Samantha J. Block  
Akin Gump Strauss Hauer & Feld, LLP  
2001 K Street NW  
Washington, DC 20006

**Date:**  
October 6, 2021  
**Employee name:**  
Robert Marshall  
**Employee ID number:**  
1000985142  
**Telephone number:**  
812-233-6063  
**Fax number:**  
855-203-7003  
**Case number:**  
2021-25249  
**Re:** FOIA request regarding  
Bradley C. Birkenfeld

Dear Samantha J. Block:

This is a final response to your Freedom of Information Act (FOIA) request dated September 16, 2021, received in our office on September 27, 2021.

You asked for transcript of all testimony of Witness Bradley C. (Charles) Birkenfeld, taken on or about October 11, 2007, given before the U.S. Senate Committee on Homeland Security and Government Affairs, Permanent Subcommittee on Investigations.

The records you requested are not IRS agency records but may be available from another federal agency with responsibilities under the FOIA. The records you seek appear to be records of the Department of Homeland Security. We suggest you submit your request to that agency. It is suggested you visit [www.FOIA.gov](http://www.FOIA.gov) for the link to this agency.

IRS has no control of the records you are seeking; therefore, we are closing your request without taking any further actions.

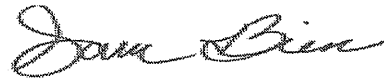
If you have questions regarding the processing of your FOIA request, please contact the caseworker assigned to your case at the phone number listed at the top of this letter.

If you are not able to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting the FOIA Public Liaison, Mark Spiry, at 206-946-3529. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

If you have questions, you can contact the person at the telephone number at the top of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Sara Bien".

Sara Bien  
Disclosure Manager  
Disclosure Office 5

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