



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

Morgan Yardis
Protect the Public's Trust
712 H Street NE Suite 1682
Washington, DC, DC 20002

Date:
January 19, 2023
Employee name:
Francisca Eyetsemitan
Employee ID number:
1000591343
Telephone number:
617-316-2271
Fax number:
855-205-9335
Case number:
2023-03673

Dear Morgan Yardis:

This is a final response to your Freedom of Information Act (FOIA) request dated December 1, 2022, received in our office on December 1, 2022.

You requested “from January 20, 2021, through the date this request is processed, records of communications and meetings – including emails, text messages, phone records and call logs, Teams or Zoom meetings information and chats, calendar invitations, and messages sent on encrypted messaging applications – conducted between the listed FTX crypto exchange executives and contacts and Commissioner Charles P. Rettig:

Executives and contacts

- a) Sam Bankman-Fried
- b) Dan Friedberg
- c) Caroline Ellison
- d) Brett Harrison
- e) Delaney Ornelas
- f) Nishad Singh
- g) Wang Zixiao
- h) Sam@ftx.com
- i) sam@westrealmshires.com
- j) 11235813sam@gmail.com
- k) 11235813sam@protonmail.com
- l) 11235813sam@proton.me
- m) 650-906-9179.”

On December 14, 2022, we sent you a letter seeking an updated request information to perfect your request because your initial request was not properly submitted in accordance with IRS regulations. We provided you 35 days to perfect the request but did not receive the needed information, therefore we are closing your request with no further action. You may resubmit your perfected request to the IRS by fax at 877-891-6035, electronically through FOIA.gov, or send to the address below:

Internal Revenue Service
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PO Box 621506
Atlanta, GA 30362

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.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Poole". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Deanna Poole
Disclosure Manager
Disclosure Office 13

Enclosures:
Copy of Previous Response Letter



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**Morgan Yardis
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December 14, 2022
Employee name:
Francisca Eyetsemitan
Employee ID number:
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Telephone number:
617-316-2271
Fax number:
855-205-9335
Case number:
2023-03673**

Dear Morgan Yardis:

This is an interim response to your Freedom of Information Act (FOIA) request dated December 1, 2022, received in our office on December 1, 2022.

You requested "from January 20, 2021, through the date this request is processed, records of communications and meetings – including emails, text messages, phone records and call logs, Teams or Zoom meetings information and chats, calendar invitations, and messages sent on encrypted messaging applications – conducted between the listed FTX crypto exchange executives and contacts and Commissioner Charles P. Rettig;

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- l) 11235813sam@proton.me
- m) 650-906-9179"

Your request is overly broad in nature and we are unable to process your request as it does not meet the requirements of the FOIA or the applicable agency regulations.

The FOIA requires that requesters (1) "reasonably describe" the records sought and (2) be made in accordance with published agency rules. 5 U.S.C § 552(a)(3)(A). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS." The rationale behind this requirement is that the FOIA is not intended to reduce agency personnel to investigators on behalf of the requesters or to allow requesters to conduct "fishing expeditions" through agency files. Dale v. IRS, 238 F. Supp. 2d 99, 104-05 (D.D.C. 2002) (holding that a request seeking "any and all documents...that refer or relate in any way" to the requester failed to reasonably describe records sought and "amounted to an

all-encompassing fishing expedition of files at [agency's] offices across the country, at taxpayer expense"). Additionally, FOIA does not require agencies to conduct legal research. See *Lamb v. IRS*, 871 F. Supp 301, 304 (E.D. Mich. 1994) (finding that requests are outside the scope of FOIA when they require legal research, are unspecific, or seek answers to interrogatories).

We encourage you to consider revising your request such that a search would not be unreasonably burdensome on the agency. Please contact the phone number at the top of this letter to further discuss your request and clarify the information you are seeking, if necessary. You may also find the IRS FOIA guide helpful in formulating your request. It is available at the following link:
<https://www.irs.gov/privacy-disclosure/freedom-of-information-act-foia-guidelines>

Send us your updated request, and a copy of your original request and a copy of this letter, within 35 calendar days, January 16, 2023, or we'll close your request with no further action. The 20 business-day statutory response time does not begin until we receive the requested information per Title 5 USC Section 552 (a)(6)(A)(i). Fax your response to 877-891-6035 or mail to:

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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 our FOIA Public Liaisons at 312-292-3297. 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.

Sincerely,



Deanna Poole
Disclosure Manager
Disclosure Office 13