

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK: PART 59

THE PEOPLE OF THE STATE OF NEW YORK

-against-

DONALD J. TRUMP,

Defendant.

AFFIRMATION IN SUPPORT OF
PEOPLE'S OPPOSITION TO
DEFENDANT'S MOTION
REGARDING DISCOVERY OF
USAO-SDNY DOCUMENTS

Ind. No. 71543-23

Christopher Conroy, an attorney admitted to practice before the Courts of this State, affirms under penalty of perjury that:

1. I am an Assistant District Attorney in the office of Alvin L. Bragg, Jr., District Attorney of the County of New York. I am one of the assistants assigned to the prosecution of the above-captioned case and am authorized to make this affirmation. I have been assigned to the investigation which led to, among other things, the indictment in this case since the investigation began in August 2018.

2. I have been employed by the District Attorney's Office ("DANY") since 1996. Among other positions, I served as Deputy Chief of the Homicide Investigation Unit from 2006 to 2011; Deputy Chief and Principal Deputy Chief of the Major Economic Crimes Bureau from 2011 to 2015; Chief of the Major Economic Crimes Bureau from 2015 to 2020; and Executive Assistant District Attorney and Chief of the Investigation Division from 2020 to 2022. Since February 2022, I have served as an Executive Assistant District Attorney and Senior Advisor to the Investigation Division.

3. I make this affirmation on information and belief, the sources of which are my involvement in the investigation, a review of documents within the files of the Office, conversations with knowledgeable individuals, and other sources as noted herein. Dates and times

in this affirmation are approximate, unless stated otherwise. Statements attributed to individuals are summaries of portions of such statements unless otherwise indicated. This affirmation does not set forth every fact learned in the course of the investigation. A detailed timeline pursuant to the Court's March 15, 2024 Order will follow on the March 21, 2024 deadline set by the Court.

4. On November 9, 2023, as part of the pretrial briefing in this matter, I submitted an Affirmation in Support of the People's Opposition to Defendant's Omnibus Motions. That Affirmation described background facts regarding the People's investigation of the events that led to the *People v. Trump* indictment. This Affirmation incorporates by reference all facts described in my November 9, 2023 Affirmation.

5. As the Court is aware, on August 21, 2018, Michael Cohen pleaded guilty to various crimes in the United States District Court for the Southern District of New York. That day, the federal government's Information and Cohen's plea and allocution were made public and reported on by various news outlets. *See* Information, *United States v. Cohen*, No. 18-cr-602 (S.D.N.Y. Aug. 21, 2018); Hearing Tr., *United States v. Cohen*, No. 18-cr-602 (S.D.N.Y. Aug. 21, 2018). *See* Nov. 9 Conroy Aff. ¶¶ 6-9. The Information, the facts admitted at the plea allocution, and public reporting indicated the possibility of state law violations in connection with the underlying New York-based conduct, and DANY opened its initial inquiry into this matter in response. *See* Nov. 9 Conroy Aff. ¶ 9. We then paused our investigation in order to avoid interfering with an ongoing federal investigation into the same conduct, until learning from public reports around the middle of July 2019 that the federal government had concluded its investigation into the conduct for which Cohen pled guilty. *Id.* ¶¶ 10-13.

6. At no point during DANY's investigation of this matter did DANY and the U.S. Attorney's Office for the Southern District of New York ("USAO") form a joint investigation.

DANY's Requests for Records from the USAO

7. As noted in the November 9 Conroy Affirmation, in or around July 2022, the investigative team was directed to take steps to prepare for a possible grand jury presentation regarding the conduct that was ultimately charged in the indictment in this case. *See* Nov. 9 Conroy Aff. ¶ 34. In or around late October 2022, the Office began taking steps to impanel an additional grand jury to hear evidence in a number of investigations, one of which related to defendant and involved the facts ultimately charged in the indictment in this case. *See* Nov. 9 Conroy Aff. ¶ 35. Between mid-December 2022 and late January 2023, in anticipation of presenting evidence to the grand jury in this investigation, the People served grand jury subpoenas on third parties for witness testimony and documents and scheduled various witness interviews to advance this investigation. *See* Nov. 9 Conroy Aff. ¶ 36. The grand jury was impaneled on January 23, 2023; heard evidence in this matter between January 25 and March 30, 2023; and indicted the defendant on 34 counts of of falsifying business records in the first degree on March 30, 2023.

8. During this time period, DANY contacted the USAO to request access to evidence in the federal government's possession that had been developed in the course of the USAO's investigation and prosecution of the campaign finance counts in *United States v. Cohen*, No. 18-cr-602 (S.D.N.Y.).

9. On or about December 8, 2022, after the guilty verdict in the *People v. The Trump Corporation* prosecution, DANY contacted the USAO to schedule a meeting to discuss DANY's potential requests for access to evidence from the *United States v. Cohen* investigation and prosecution, where appropriate and consistent with the law.

10. At a meeting on or about December 15, 2022, the offices met to discuss DANY's investigation, the underlying state-law violations that would support a request for grand jury evidence, and forthcoming requests for evidence. The offices were clear, as had been the case since

2018, that at no point had our offices jointly investigated the underlying events or formed a joint prosecution team, and discussed the importance of maintaining the separate and independent nature of any investigation DANY was continuing to pursue.

11. The offices discussed the lawful scope of access by a state law enforcement agency to federal grand jury materials, including under Rule 6(e)(3)(E)(iv) of the Federal Rules of Criminal Procedure, which permits a federal court to authorize disclosure of a matter occurring before a federal grand jury “at the request of the government if it shows that the matter may disclose a violation of State . . . law, as long as the disclosure is to an appropriate state [or] state-subdivision . . . government official for the purpose of enforcing that law.” *Id.* We also discussed general Department of Justice policy that providing evidence developed in a federal investigation to state law enforcement agencies to enforce potential violations of state law is warranted where appropriate and lawful. *See* Justice Manual § 9–11.260 (“It is both the intent of [Rule 6(e)(3)(E)(iv)], and the policy of the Department of Justice, to share grand jury information [with state and local law enforcement officials] whenever it is appropriate to do so.”).

12. DANY identified evidence in the USAO’s possession related to our investigation that we would be seeking, including grand jury minutes, materials seized pursuant to search warrant, FBI Form 302s memorializing witness interviews, Cohen’s phones, and any exculpatory information.

13. In a series of subsequent discussions between mid-December 2022 and mid-January 2023, including on or about December 21, 2022, December 23, 2022, January 3, 2023, and January 11, 2023, DANY identified for the USAO certain of the potential state-law violations at issue to permit the USAO to determine if the Rule 6(e)(3)(E)(iv) standard would be met. We also detailed evidence from the *United States v. Cohen* matter that we were seeking, including (as

related to Cohen's campaign finance convictions) summaries of witness interviews, evidence supporting search warrant affidavits, and data from Cohen's phones including email and iCloud accounts. The People also specifically noted the need for any exculpatory information in the USAO's possession.

14. To facilitate the USAO's disclosure of these materials, on or about January 17, 2023, DANY submitted to the USAO a petition and supporting affidavit under Rule 6(e)(3)(E)(iv) of the Federal Rules of Criminal Procedure, which permits DANY or the USAO to seek a court order to disclose grand jury materials to a state law enforcement agency to enforce state criminal law. The affidavit listed the requested grand jury material as (1) grand jury minutes and tapes; (2) witness lists and other documents identifying the names or identities of grand jury witnesses; (3) any grand jury subpoenas and documents returned pursuant to those subpoenas; (4) exhibits presented to the grand jury; (5) to the extent within the scope of Rule 6(e), summaries of witness interviews occurring outside the grand jury; and (6) to the extent within the scope of Rule 6(e), search warrant affidavits or other applications that contain evidence from the grand jury, and evidence seized pursuant to those warrants. The petition noted that the applicable standards were met and that we anticipated conferring with the government to limit the requested material only to that needed for the ongoing investigation, *i.e.*, the records related to the campaign finance counts to which Cohen pleaded guilty.

15. We asked for the USAO's position on our petition and the USAO indicated that it would file a request for a sharing order.

16. On information and belief, the USAO then obtained an *ex parte* sharing order from a federal court on or about January 25, 2023, authorizing disclosure pursuant to Rule

6(e)(3)(E)(iv). DANY asked the USAO for a copy of the federal court's ex parte sharing order, and in response the USAO advised that it was under seal and could not be shared.

17. Pursuant to that order, which remains under seal, the USAO produced to the People a subset of the information we requested in several productions between January 2023 and March 2023. The USAO produced these materials to DANY in a series of productions on January 25, February 2, February 24, and March 26, 2023. Those materials consisted of core grand jury records including grand jury minutes, Form 302s, witness notes, and several proffer agreements and immunity orders related to Cohen's convictions for campaign finance violations.

18. The USAO did not provide DANY with data from Cohen's phones. In the course of the USAO's productions, DANY followed up, including on January 31, 2023 and February 6, 2023 to repeat our requests for data from Cohen's phones that the USAO obtained pursuant to search warrant, but the USAO declined to provide that information because it would be unduly burdensome and because DANY had obtained the phones by consent.

19. In total, the materials that the USAO produced to DANY between January 2023 and March 2023 include:

[REDACTED]

Cohen. That SCO 302 did not relate to the campaign finance counts that DANY was investigating, and the USAO did not produce that 302 to DANY in response to our request.

21. On information and belief, the USAO did not, at the time of DANY's earlier requests, have possession of any of the other SCO 302s. The USAO only later came into possession of five additional SCO 302s in or about December 2023, in the course of an intra-agency FOIA consultation that was coordinated by a different office of the Department of Justice. The USAO then produced the six SCO 302s in its possession to defendant in response to defendant's January 2024 subpoena. The USAO did not possess five of those six SCO 302s—and therefore did not produce them to DANY—at the time of DANY's requests for records between January 2023 and March 2023. Through public-source research, DANY had located redacted versions of four of the SCO 302s, which were released publicly after having been obtained by third parties through litigation under the federal Freedom of Information Act. We produced those redacted SCO 302s to defendant on January 19, 2024 and February 9, 2024 as we obtained them, pursuant to the continuing duty to disclose under CPL § 245.60.

DANY's Discovery Productions to Defendant

22. On May 23, 2023, DANY disclosed Cohen's federal convictions to defendant on the Addendum to the People's Automatic Discovery Form.

23. On June 8, 2023, DANY produced to defendant in discovery all evidence we obtained from the USAO as described in this Affirmation.

24. Also on June 8, 2023, DANY produced to defendant in discovery all case files in our possession that we obtained from the public court dockets [REDACTED]

[REDACTED] On July 24, 2023, December 21, 2023, and January 19, 2024, DANY made supplemental productions of all materials

subsequently obtained from those public court files as we obtained them, pursuant to the continuing duty to disclose under CPL § 245.60.

25. On or about July 26, 2023, defense counsel asked DANY to re-produce the SDNY materials without standard production watermarks that DANY had applied to the June 8 production. DANY re-produced the SDNY materials on July 28, 2023.

26. On or about January 18, 2024, defense counsel identified a bates number listed on DANY's discovery index for the SDNY and FBI productions that did not correspond to any document in the production, and asked DANY to confirm whether any files were inadvertently omitted. DANY reviewed the index and our productions, and confirmed by email the next day that there was a typographical error in the index and that no documents were omitted from the production.

27. At no point did defendant identify any complaints or objections regarding the sufficiency of DANY's efforts to request or obtain materials from the USAO until March 6, 2024. In a "notice of discovery violations" sent on that date, defendant referred without elaborating to "DANY's failure to timely collect obvious impeachment material relating to Michael Cohen from the U.S. Attorney's Office for the Southern District of New York." Two days later, on March 8, defendant filed his motion for discovery sanctions in connection with the USAO materials.

Defendant's Subpoena to the USAO

28. On January 18, 2024, defendant served a state-court subpoena duces tecum on the USAO seeking records related to the federal government's investigation and prosecution of Michael Cohen in *United States v. Cohen*, No. 18 Cr. 602 (JMF) (S.D.N.Y.), and *United States v. Cohen*, No. 18 Cr. 850 (JMF) (S.D.N.Y.), as well as records related to the investigation by Special Counsel Robert S. Mueller, III into Russian interference in the 2016 presidential election. Ex. 1.

29. The USAO responded on January 19 and explained that third-party demands for documents in cases in which the government is not a party are governed by the Justice Department's so-called *Touhy* regulations at 28 C.F.R. part 16 subpart B. *See* 28 C.F.R. § 16.21(a)(2); *United States ex rel. Touhy v. Ragen*, 340 U.S. 462 (1951). The USAO notified DANY of defendant's request and invited us to provide our views regarding whether defendant's request for records satisfied the applicable standards for disclosure. *See* 28 C.F.R. § 16.24(c); Justice Manual § 1-6.220.

30. Defendant submitted correspondence dated January 22 (Ex. 3), January 31 (Ex. 4), and February 19 (Ex. 7) justifying the requests identified in its subpoena. The USAO shared that correspondence with DANY, except for the February 19 letter, which was produced to us with all but two sentences redacted. Ex. 5.

31. DANY submitted correspondence on February 7 (Ex. 5) and February 9, 2024 (Ex. 6), regarding the requests identified in defendant's subpoena. Our correspondence explained the state-law standard for disclosure in response to a trial subpoena issued pursuant to CPL § 610.20(4); described this Court's prior holdings applying that standard to other third-party subpoenas issued by defendant; and explained where we thought the requests in defendant's subpoena fell short of the required showing for disclosure under state law and applicable federal law—including in instances where defendant sought the same records from the USAO that he had previously subpoenaed from other third parties and that this Court had quashed. Ex. 5.

32. DANY also identified certain categories of targeted requests in defendant's subpoena—including witness statements relevant to Cohen's credibility, proffer agreements, and privilege waivers—that we believed may meet the standards for disclosure if not already obtained by the People and produced to defendant in discovery. Ex. 5 at 2-3.

33. On February 23, 2024, the U.S. Attorney issued a determination in response to the requests in defendant's subpoena. Ex. 8. That determination declined to authorize disclosure in response to certain of the requests in defendant's subpoena, and authorized disclosure in response to other requests in defendant's subpoena. Ex. 8.

34. The disclosures were made subject to the entry by a federal court of a Privacy Act and Protective Order incorporating the provisions of this Court's May 8, 2023 Protective Order. Ex. 8 at 8, 11.

35. With the consent of both defendant and DANY, the USAO then filed a proposed Privacy Act and Protective Order with the U.S. District Court for the Southern District of New York. That court entered the Privacy Act and Protective Order on March 4, 2024. *See Privacy Act & Protective Order, In re Subpoena Duces Tecum to U.S. Attorney's Office for the Southern District of New York*, No. 24 mc 97 (S.D.N.Y. Mar. 4, 2024), attached as Ex. 9.

36. The authorized disclosures are as follows.

37. Request 3 in the subpoena sought "the documents discussed or relied upon in any way to establish probable cause in the [search warrant for Cohen's devices and premises], including bank records and emails from [nine identified] financial institutions." Ex. 8 at 6. The USAO declined to authorize disclosure of records discussed or relied upon to establish probable cause because "[i]t would be a painstaking and extremely time-intensive task" and "[i]n many cases, may not be possible to identify" those records. Ex. 8 at 6. As to the request for records from nine identified financial institutions, the USAO concluded that the request may seek relevant information if related to the campaign finance counts, but that "[t]his Office is not in a position to determine which materials have been obtained by the People and produced to the defendant in discovery, and it would be unreasonably burdensome for this Office, as a non-party, to review the

materials to identify documents that are related to Mr. Cohen’s campaign finance offenses.” Ex. 8 at 7. The USAO also concluded that the requested materials may be covered by grand jury secrecy and could only be shared directly with a law enforcement agency under an existing sharing order. Ex. 8 at 7. For those reasons—and expressly disclaiming any determination as to relevance or materiality—the USAO authorized disclosure of these records directly to DANY, “with the understanding that any relevant, material and/or discoverable materials will be shared with the defense.”

38. The USAO then produced documents responsive to Request 3 directly to DANY in a rolling production in the following tranches:

- a. 16,888 pages on March 5;
- b. 38,857 pages on March 7;
- c. 23,296 pages on March 8; and
- d. 91,326 pages on March 15

39. Given the fact that these materials were produced in response to requests in defendant’s subpoena, the fact that they were produced in the period from 20 days to 10 days before the scheduled start of trial, and the presumption of openness in CPL § 245.20(7), DANY did not conduct any relevance, materiality, or discoverability analysis or review of the 170,366 total pages in these productions before producing them to the defense. Instead we immediately produced them to the defense as promptly as possible after we received them (on the same day of receipt for two of the productions, and the following day for the other two productions).

40. Requests 4 to 10 sought documents seized from five identified iPhones and email accounts associated with Michael Cohen. Ex. 8. at 7. The USAO acknowledged the overbreadth of the requests and the burden of reviewing those records for potentially relevant records; noted

that “the overbreadth and burden alone would be sufficient bases to deny this request”; but authorized disclosure “under the extraordinary circumstances of this case.” Ex. 8 at 8.

41. The USAO produced documents response to Requests 4 to 10 in a production of 31,015 pages on March 13, 2024. The USAO produced those documents to both defendant and DANY on the same day.

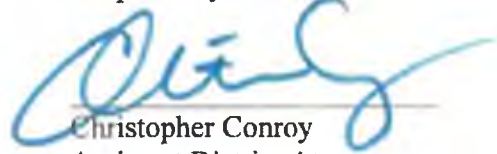
42. Request 11 sought agreements with Mr. Cohen or his counsel, including proffer agreements and privilege waivers. Ex. 8 at 8. The USAO authorized disclosure “[w]ithout conceding” that the request “satisfies the standards of CPL § 610.20(4).” *Id.* The USAO produced 10 pages of responsive records on March 4 in response to this request, which it produced to both defendant and DANY on the same day.

43. Request 12 sought documents memorializing statements by Cohen, including statements by Cohen to state and federal agencies including the Special Counsel’s Office. Ex. 8 at 8. The USAO authorized disclosure “[w]ithout conceding” that the request “satisfies the standards of CPL § 610.20(4).” *Id.* The USAO produced 172 pages of responsive records on March 4 in response to this request, which it produced to both defendant and DANY on the same day.

WHEREFORE, for the reasons set forth in the accompanying Memorandum of Law, the People respectfully request that the Court deny defendant's motions.

Dated: March 18, 2024
[Corrected March 20, 2024]
New York, New York

Respectfully submitted,



Christopher Conroy
Assistant District Attorney
Of Counsel

Ex. 1

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

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THE PEOPLE OF THE STATE OF NEW YORK, :
YORK, :
- against - : Index No. 71543-23
DONALD J. TRUMP, : **SUBPOENA DUCES TECUM**
Defendant. :
----- x

IN THE NAME OF THE PEOPLE OF THE STATE OF NEW YORK

To: United States Attorney's Office
Southern District of New York
c/o AUSA Nicholas Roos
1 St. Andrew's Plaza
New York, NY 10007

YOU ARE HERBEY COMMANDED, all business and excuses being laid aside, to produce, at the Supreme Court of the State of New York, of the County of New York, Part 59, 100 Centre Street, New York N.Y., 10013, on or before February 2, 2024, at 10:00 a.m., the Documents responsive to the Requests set forth below.

DEFINITIONS

1. "Accountant-1" is the accountant described in the Information (defined below).
2. "Cohen" means Michael Cohen, the defendant in *United States v. Cohen*, No. 18 Cr. 602 (JMF) (S.D.N.Y) and *United States v. Cohen*, No. 18 Cr. 850 (JMF) (S.D.N.Y.).
3. "Counts One through Five" means the tax evasion offenses charged in Counts One through Five of the Information (defined below).
4. "Documents" means communications, electronically stored information, writings, drawings, graphs, charts, photographs, sound recordings, images, and other data or data compilations stored in any medium from which information can be obtained directly, or, if necessary, after translation by the responding party into a reasonably usable form. Documents also includes any draft or non-identical copy of any of the foregoing materials.
5. "Guilty Plea" means Cohen's August 21, 2018 guilty plea in *United States v. Cohen*, No. 18 Cr. 602 (JMF) (S.D.N.Y).
6. "Information" means the August 21, 2018 Felony Information in *United States v. Cohen*, No. 18 Cr. 602 (JMF) (S.D.N.Y), ECF No. 2.
7. "Search Warrant" means the search warrant bearing docket number 18 Mag. 2969, which is publicly available at ECF No. 43-1 in *United States v. Cohen*, No. 18 Cr. 602 (JMF) (S.D.N.Y)
8. "SCO Sentencing Submission" means the government's December 7, 2018 sentencing submission in *United States v. Cohen*, No. 18 Cr. 850 (JMF) (S.D.N.Y.), ECF No. 15.
9. "SDNY Sentencing Submission" means the government's December 7, 2018 sentencing submission in *United States v. Cohen*, No. 18 Cr. 602 (JMF) (S.D.N.Y), ECF No. 27.

INSTRUCTIONS

1. This subpoena covers all Documents in or subject to your possession, custody or control, including all Documents that are not in your immediate possession but that you have the effective ability to obtain, that are responsive, in whole or in part, to any of the individual requests set forth below.
2. To the extent there are no responsive Documents to a particular Request, please indicate that in your response. If a Document once existed and has been lost, destroyed, or is otherwise missing, please provide sufficient information to identify the Document and the details concerning its non-existence.
3. To the extent that a Document otherwise responsive to any of the Requests is withheld on the ground(s) that it is subject to a privilege, please provide a log

that identifies each such document and the specific reason for which it is being withheld in sufficient detail to allow assessment of the validity of the withholding.

4. If you redact any portion of a Document, please provide the reason for the redaction in sufficient detail to allow assessment of the validity of the claimed need for redaction.

REQUESTS

1. With respect to Counts One through Five, please provide the documents (a) described in the Information, (b) summarized to the court at the Guilty Plea as evidence of Cohen's "tax evasion charged in Counts One through Five," or (c) described in the SDNY Sentencing Submission, including:
 - a. The federal and state tax filings, and associated work papers, that are relevant to Counts One through Five, including the amended Form 1040s filed by Accountant-1 in 2011 and 2012 and the "individual returns for COHEN and returns for COHEN's medallion and real estate entities" described in paragraph 5 of the Information;
 - b. Documents and communications from banks that are relevant to Counts One through Five;
 - c. The IRS Revenue Agent Report concerning Cohen's settlement with the IRS over unpaid taxes relating to Counts One through Five;
 - d. Documents obtained from or relating to, and communications involving, Accountant-1;
 - e. Communications involving the following individuals and entities that paid Cohen unreported income: "Taxi Operator-1," "Taxi Operator-2," "an assisted living company," participants in "the sale of a piece of property in a private aviation community in Florida," and participants in the sale of a "rare and highly valuable French handbag," which are all referenced in the SDNY Sentencing Submission at pages 4-5 and in paragraphs 7 through 12 of the Information;
 - f. Documents relating to Cohen's "steps to conceal the interest income he was receiving from Taxi Operator-1," which are referenced at page 7 of the SDNY Sentencing Submission;
 - g. The "memorandum that Cohen's accountant prepared in 2013 when Cohen became a client," and the "personal financial statement prepared by Cohen's prior accountant," which are both referenced at page 7 of the SDNY Sentencing Submission; and
 - h. Documents relating to Cohen's "updated personal financial statement," including the draft in which "Cohen crossed out the 'loans receivable'

line item altogether,” which are all referenced at page 7 of the SDNY Sentencing Submission.

2. For the tax years from 2012 to the present, please provide all state and federal income tax filings, and associated work papers, relating to Cohen and/or entities associated with Cohen.
3. Please provide the documents discussed or relied upon in any way to establish probable cause in the Search Warrant, including bank records and emails from the following financial institutions:
 - a. Sterling National Bank;
 - b. Melrose Credit Union;
 - c. First Republic Bank;
 - d. Capital One Bank;
 - e. City National Bank;
 - f. Morgan Stanley;
 - g. Signature Bank;
 - h. Bethpage Credit Union; and
 - i. TD Bank.
4. Please provide all documents seized from the Apple iPhone described in the Search Warrant as “Subject Device-1.”
5. Please provide all toll records relating to the Apple iPhone described in the Search Warrant as “Subject Device-1.”
6. Please provide all documents seized from the Apple iPhone described in the Search Warrant as “Subject Device-2.”
7. Please provide all toll records relating to the Apple iPhone described in the Search Warrant as “Subject Device-2.”
8. Please provide all documents seized from the email account described in the Search Warrant as the “Cohen Gmail Account.”
9. Please provide all documents seized from the email account described in the Search Warrant as the “Cohen iCloud Account.”
10. Please provide all documents seized from the email account described in the Search Warrant as the “Cohen MDCPC Account.”

11. Please provide all agreements with Cohen or his counsel, including proffer agreements and privilege waivers.
12. Please provide all documents memorializing statements by Cohen, including statements during:
 - a. Meetings with the New York Attorney General and New York State Department of Taxation and Financial Services, as described in the SDNY Sentencing Submission at page 16, footnote 5;
 - b. Meetings involving personnel from the U.S. Attorney's Office for the Southern District of New York; and
 - c. The "seven occasions" that Cohen met with the Special Counsel's Office, as described in the SCO Sentencing Submission at page 2.
13. Documents relating to the following books and manuscripts:
 - a. *Trump Revolution: From the Tower to the White House, Understanding Donald J. Trump*;
 - b. *Revenge: How Donald Trump Weaponized the US Department of Justice Against His Critics*; and
 - c. *Disloyal: A Memoir: The True Story of the Former Personal Attorney to President Donald J. Trump*.
14. Agreements relating to Cohen involving any of the following entities:
 - a. Hachette Book Group;
 - b. Center Street (an imprint of Hachette Book Group);
 - c. Melville House Publishing;
 - d. Skyhorse Publishing;
 - e. Audio Up, Inc.;
 - f. Podcast One Sales, LLC;
 - g. Courtside, LLC;
 - h. LSJ Media Group, LLC;
 - i. LiveXLive, Inc.;
 - j. LiveOne, Inc.;
 - k. MeidasTouch Network; and
 - l. The Arena Group Holdings, Inc.

15. Please provide all documents reflecting or memorializing communications with the Manhattan District Attorney's Office, the Office of the New York State Attorney General, or the Office of Special Counsel Robert S. Mueller III, regarding:

- a. Crimes, misconduct, and/or bad acts by Cohen;
- b. The book titled *People v. Donald Trump: An Inside Account*; or
- c. Cohen's credibility.

16. Please provide all non-privileged documents and communications relating to the December 12, 2023 order to show cause docketed at ECF No. 96 in *United States v. Cohen*.

Failure to comply with this subpoena is punishable as a contempt of court.

Dated: January 18, 2024

By: /s/ Todd Blanche

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Attorneys for President Donald J. Trump

Ex. 2



U.S. Department of Justice

United States Attorney
Southern District of New York

86 Chambers Street
New York, New York 10007

January 19, 2024

BY EMAIL

Todd Blanche, Esq.
Emil Bove, Esq.
Blanche Law

Re: Subpoena Duces Tecum issued to the U.S. Attorney's Office for the Southern District of New York in *People of the State of New York v. Trump*, Index No. 71543-23

Dear Todd and Emil:

We write in response to the subpoena duces tecum dated January 18, 2024 ("Subpoena"), directed to this Office in the above-referenced New York State Supreme Court matter, to which the United States is not a party.

As an initial matter, we write to confirm that this Office has received the Subpoena and that the undersigned Assistant United States Attorney will be handling your request. Moving forward, please direct all communications to the undersigned.

Federal regulations govern the response of the United States government to subpoenas and other third-party discovery demands such as yours. *See generally* 5 U.S.C. § 301. The Department of Justice ("Department" or "DOJ") has broad discretion to determine whether its employees will be permitted to produce documents in matters where the government is not a party. *See United States ex. rel Touhy v. Ragen*, 340 U.S. 462 (1951) (authorizing such regulations). The procedural and substantive factors governing the Department's determination are set forth in the agency's "Touhy" regulations. *See* 28 C.F.R. §§ 16.21 to 16.29 (the "DOJ Touhy regulations").

The DOJ *Touhy* regulations channel review of demands to the responsible United States Attorney and provide a set of procedures for the United States Attorney to follow when considering those demands. *See* 28 C.F.R. §§ 16.22(b), 16.24. The regulations "provide guidance for the internal operations of the Department of Justice," and do not create substantive rights. *Id.* § 16.21(d).

Ordinarily, a party seeking to obtain records from the Department must first submit a written demand, *see* 28 C.F.R. § 16.22(a), summarize the records sought, and explain the relevance of the records to his proceeding, *see id.* § 16.22(d). Once a party complies with these requirements, the United States Attorney will make the determination regarding the party's demand, in light of the considerations codified at 28 C.F.R. §§ 16.24–26. Applying these considerations, the Department will make appropriate disclosures when warranted. *See id.* § 16.26(c).

This letter is not intended to respond to the substance of Subpoena, but rather to acknowledge that this Office has received a written demand for records and summary of the records sought, which are subject to the DOJ's *Touhy* regulations. In accordance with 28 C.F.R. § 16.22(d), we request that you also provide an explanation of the relevance of the various categories of records sought in the Subpoena. Upon receipt of that information, this Office will proceed to review your *Touhy* request and determine whether the requested records, to the extent they are in our possession, may be produced pursuant to the DOJ *Touhy* regulations.

We note that although the Subpoena originates from a state court, the DOJ *Touhy* regulations have the force of federal law and must be followed even in state court proceedings. We further note that sovereign immunity bars direct enforcement by a state court of a subpoena against the Department or its employees. *See, e.g., Edwards v. DOJ*, 43 F.3d 312, 316 (7th Cir. 1994) (“the review action must be in federal court pursuant to 5 U.S.C. § 702, rather than in a state court that lacks jurisdiction”); *In re Elko County Grand Jury*, 109 F.3d 554 (9th Cir. 1997); *Smith v. Cromer*, 159 F.3d 875, 879 (4th Cir. 1998). Nothing herein should be construed as a waiver of any objection or defense to the validity or enforceability of the Subpoena or as a waiver of any applicable privilege or protection from disclosure.

Please contact the undersigned if you have any questions.

Very truly yours,

DAMIAN WILLIAMS
United States Attorney

By: /s/ Sarah S. Normand
SARAH S. NORMAND
Assistant United States Attorney

Ex. 3



TODD BLANCHE
Todd.Blanche@blanchelaw.com
(212) 716-1250

January 22, 2024

Via Email

Sarah Normand
U.S. Attorney's Office
Southern District of New York

Re: January 18, 2024 Subpoena Duces Tecum And Touhy Request

Dear Sarah:

We respectfully submit this letter in response to your January 19, 2024 letter, and in furtherance of our *Touhy* request that the Office (“USAO”) produce materials that are responsive to our January 18, 2024 subpoena pursuant to 28 C.F.R. § 16.24(d)(1)(i). For the reasons set forth below, the requested disclosures would be appropriate under § 16.26(a), none of the factors specified in § 16.24(b) presents a significant impediment, and the disclosures would be consistent with due process and administration-of-justice principles under federal and state law in connection with the prosecution of President Donald J. Trump by the Manhattan District Attorney’s Office (“DANY”).

I. Background

As you know, the USAO prosecuted Michael D. Cohen in *United States v. Cohen*, No. 18 Cr. 602 (S.D.N.Y.), and the Special Counsel’s Office (“SCO”) led by Robert Mueller prosecuted Mr. Cohen in *United States v. Cohen*, No. 18 Cr. 850 (S.D.N.Y.). Below are relevant details from those cases and DANY’s case against President Trump.

A. The Search Warrants Relating To Mr. Cohen

In 2017, the SCO obtained warrants targeting two email accounts and an iCloud account used by Mr. Cohen. *See* Ex. A at 6-7 (search warrant application). In early 2018, the SCO “referred certain aspects of its investigation into Cohen” to the USAO, and provided to the USAO “all non-privileged emails and other content” obtained pursuant to the warrants. *Id.* at 7. In February 2018, the USAO obtained additional warrants targeting email accounts used by Mr. Cohen. *See id.* at 8 & n.6. In April 2018, the USAO obtained a warrant to execute searches of three premises, two phones, and a safe deposit box used by Mr. Cohen. *See id.* at 2-5.

According to the April 2018 warrant application, the USAO was investigating “schemes” by Mr. Cohen “to defraud multiple banks from in or about 2016 up to and including the present,” and an October 2016 campaign contribution to President Trump. Ex. A at 8-9. The warrants sought evidence relating to false bank entries, false statements to financial institutions, wire fraud, bank fraud, and illegal campaign contributions. *E.g., id.* at 253. The warrants placed time

restrictions on certain types of evidence to be seized, but the restrictions specified that evidence could be seized relating to events that occurred up to “the present.” *Id.* at 253-54.

B. Cohen’s Perjury, Misrepresentations, And Violations Of Supervised Release

In a November 3, 2023 letter, which is enclosed as Exhibit B (without enclosures), we discussed Mr. Cohen’s guilty pleas in the cases brought by the USAO and the SCO, as well as his subsequent violations of supervised release and perjury in *NYS Attorney General v. Donald Trump, et al.*, Index No. 452564/2022. We summarize those events below.

On August 21, 2018, Mr. Cohen pleaded guilty in the USAO’s case to, *inter alia*, five counts of tax evasion in violation of 26 U.S.C. § 7201 (Counts 1 - 5), and one count of making false statements to a financial institution in violation of 18 U.S.C. § 1014 (Count 6). *See* Ex. B at 2. On November 28, 2018, Mr. Cohen pleaded guilty in the SCO’s case to making false statements to Congress, in violation of 18 U.S.C. § 1001(a)(2).

The SCO’s case was consolidated with the USAO’s case for purposes of sentencing. On December 12, 2018, Judge Pauley sentenced Mr. Cohen principally to 36 months’ imprisonment and a three-year term of supervised release. *See* Ex. B at 4. Mr. Cohen is still subject to the terms of supervised release, which include the requirement that he not commit another crime. *Id.*

In December 2019, Mr. Cohen sought a sentence reduction pursuant to Rule 35(b) of the Federal Rules of Criminal Procedure. The USAO opposed the motion and informed Judge Pauley that: (1) Mr. Cohen had engaged in a “veritable smorgasbord of fraudulent conduct”; and (2) the prosecutors had “substantial concerns about Cohen’s credibility as a witness,” based in part on lies during proffers that included “material false statements”—*i.e.*, further violations of 18 U.S.C. § 1001—in January and February 2019. Ex. B at 4. Judge Pauley denied the motion and found that Mr. Cohen “made material and false statements in his post-sentencing proffer sessions.” *United States v. Cohen*, 2020 WL 1428778, at *1 (S.D.N.Y. 2020).

Mr. Cohen has filed several unsuccessful motions to terminate his supervised release. In a November 2021 opposition filing, the USAO noted that it “previously delineated many of Cohen’s lies that undermined his attempts at cooperation, and pointed to Cohen’s repeated attempts to downplay his own conduct after his guilty plea.” Ex. B at 4-5. The USAO added that, “[m]ore recently, just before making his last motion, Cohen falsely wrote in a book he authored that he ‘did not engage in tax fraud,’ that the tax charges were ‘all 100 percent inaccurate,’ and that he was ‘threatened’ by prosecutors to plead guilty. *See* Michael Cohen, *REVENGE 54* (2022).” *Id.* at 5.

Furthermore, Mr. Cohen committed perjury during October 2023 trial testimony in *NYS Attorney General v. Donald Trump, et al.*, Index No. 452564/2022. *See* Ex. B at 5. The perjury included (1) testifying falsely that he “refused” a motion pursuant to U.S.S.G. § 5K1.1 from the USAO; and (2) testifying falsely that he did not commit the crimes charged in Counts One through Six. *See id.*

C. The Order To Show Cause Regarding Fabricated Case Citations

On November 29, 2023, Mr. Cohen filed another motion for early termination of his supervised release. *See* ECF No. 88, *United States v. Cohen*, No. 18 Cr. 602 (JMF). On December 12, 2023, Judge Furman entered an Order to Show Cause why sanctions should not be imposed relating to three cases cited by Mr. Cohen in his motion: “As far as the Court can tell, none of these cases exist.” *Id.*, ECF No. 96. In response, the attorney who filed the motion on behalf of Mr. Cohen retained counsel, asserted that Mr. Cohen had sent him the citations, and informed Judge Furman that he “believed” the citations originated from another attorney representing Mr. Cohen. *Id.*, ECF No. 103 at 6. In a separate filing, Mr. Cohen claimed that he (1) “provided [his attorney] with citations (and case summaries) he had found online and believed to be real”; and (2) obtained the “invalid citations at issue” from a generative artificial intelligence service. *Id.*, ECF No. 104 at 1, 3.

D. DANY’s Prosecution Of President Trump

On March 30, 2023, a New York County grand jury returned an indictment charging President Trump with 34 counts of felony falsifying business records, in violation of New York Penal Law § 175.10.¹ Jury selection is scheduled to begin on March 25, 2024.

DANY alleges that President Trump and Mr. Cohen worked with executives from American Media, Inc. to identify and suppress potential negative news stories during the runup to the 2016 presidential election.² The first potential story involved Dino Sajudin, a former doorman at Trump Tower, who tried to sell the false claim that President Trump had fathered a child out of wedlock with a staff member. *See* DANY Statement of Facts ¶¶ 10-11.³ The second potential story involved Karen McDougal, who falsely alleged that she had a sexual relationship with President Trump. *See id.* ¶¶ 12-15. The third potential story involved Stephanie Clifford, also known as Stormy Daniels, who also falsely alleged that she had a sexual encounter with President Trump. *See id.* ¶¶ 16-21. DANY further alleges that, on October 26, 2016, Mr. Cohen wired \$130,000 from his personal account to purchase the life rights to Ms. Clifford’s story.

DANY’s case focuses on payments to Mr. Cohen in approximately 2017. The 34 charges are organized into 11 separate groups based on three types of records: Mr. Cohen’s invoices, ledger entries, and the resulting check and stub. DANY alleges that these records were “false” because they indicated that the payments were part of a “retainer” for “legal” services by Mr. Cohen—

¹ The Indictment is available at: <https://manhattanda.org/wp-content/uploads/2023/04/Donald-J.-Trump-Indictment.pdf>.

² In September 2018, the USAO entered into a non-prosecution agreement with American Media, Inc., which is available at: <https://www.justice.gov/usao-sdny/press-release/file/1119501/download>.

³ DANY’s Statement of Facts is available at: <https://manhattanda.org/wp-content/uploads/2023/04/2023-04-04-SOF.pdf>.

which they were. DANY escalated the charges to felonies by alleging that President Trump intended “to commit another crime or to aid or conceal the commission thereof” under Penal Law § 175.10. In response to a request for particulars, DANY proffered that its felony theory is based on violations of one or more of the following: the Federal Election Campaign Act, 52 U.S.C. § 30101 *et seq.*; New York Election Law § 17-152; New York Tax Law §§ 1801(a)(3) and 1802; and New York Penal Law §§ 175.05 and 175.10.⁴

Former Special Assistant District Attorney Mark Pomerantz and his colleagues dubbed DANY’s legal theory the “zombie case” because of how many times they abandoned the theory, only to revive it when other inquiries were even less fruitful. *See* M. POMERANTZ, *PEOPLE VS. DONALD TRUMP: AN INSIDE ACCOUNT* at 200 (2023) (“*Pomerantz Inside Account*”). In Mr. Pomerantz’s view, the conduct “did not amount to much in legal terms” because “[p]aying hush money is not a crime under New York State law, even if the payment was made to help an electoral candidate,” and “creating false business records is only a misdemeanor under New York law.” *Id.* at 40-41.

II. Discussion

The Requests in the Subpoena seek information and evidence—to the extent in the USAO’s possession or control—that we will use to defend President Trump in the DANY prosecution. *See* 28 C.F.R. § 16.22(d) (requiring “summary of the information sought and its relevance to the proceeding”). DANY has produced only a subset of the FBI’s reports relating to interviews of Mr. Cohen. DANY has not produced the complete set of interview reports, and we have not been able to obtain the other evidence sought in the Requests from other sources. For example, Mr. Cohen has declared publicly, for reasons that are manifest, that he “wouldn’t turn this stuff over for all the money in the world.”⁵

First, we are seeking evidence that we will use to challenge DANY’s reliance on campaign finance and tax offenses as predicates for felony violations of Penal Law § 175.10. *See, e.g., People v. Ulett*, 33 N.Y.3d 512, 515 (N.Y. 2019) (“The prosecution is required to disclose information that is both favorable to the defense and material to either defendant’s guilt or punishment.” (citing *Brady v. Maryland*, 373 U.S. 83, 87 (1963))).

Second, we are seeking evidence that we will use at trial to impeach the integrity of DANY’s investigation. *See, e.g., People v. Hayes*, 17 N.Y.3d 46, 52 (N.Y. 2011) (“In *Kyles*, the Supreme Court . . . acknowledged that it is a common and accepted tactic for defendants to challenge the adequacy of a police investigation.”); *see also Kyles v. Whitley*, 514 U.S. 419, 442

⁴ DANY’s response to President Trump’s request for a Bill of Particulars is available at: <https://www.justsecurity.org/wp-content/uploads/2023/05/manhattan-district-attorney-bill-of-particulars-response-may-16-2023.pdf>.

⁵ MeidasTouch (Nov. 16, 2023). Livestream of *Political Beatdown with Michael Cohen and Ben Meiselas* (at 6:50-6:56), available at <https://www.youtube.com/watch?v=m8u-8xUcDDg&t=3427s>.

n.13, 446 (1995) (reasoning that *Brady* obligations include evidence that can be used to “attack[] the reliability of the investigation” and argue that it was “shoddy”). This category of evidence includes communications with DANY regarding Mr. Cohen’s bad acts and lack of credibility, as well as materials relating to *Pomerantz Inside Account*, which raised serious questions about the viability of DANY’s legal theory and Mr. Cohen.

Third, because of Mr. Cohen’s singular importance to DANY as a witness—and DANY’s decision to rely on Mr. Cohen’s information despite his proven record of lying to prosecutors, law enforcement, and the courts—we are seeking documents relating to Mr. Cohen’s credibility and his prior bad acts (including materials relating to the sanctions issue pending before Judge Furman). This includes reports of interviews in which, according to the USAO and the SCO, Mr. Cohen lied to federal authorities. To the extent we are seeking materials described in search warrant applications, we are only seeking evidence that the USAO or FBI seized upon determining that it constituted evidence of a crime.

Fourth, we are seeking evidence of bias and motive that we will also use to impeach Mr. Cohen at trial. For example, we are seeking drafts of *Trump Revolution* and related communications (Request 13(a)), as Mr. Cohen authored that manuscript before he faced penal and financial incentives to demonize President Trump. We are seeking documents relating to Mr. Cohen’s agreements with various publishers and media companies (Request 14), as those materials demonstrate the financial motivation that is part of the driving force behind Mr. Cohen’s claims. We are also seeking documents relating to Mr. Cohen’s subsequently published books (Requests 13(b)-(c))—one of which the USAO has asserted contains lies regarding Mr. Cohen’s culpability on tax charges—because communications relating to the editing process bear on counterfactual changes that Mr. Cohen made in order to sell more books.

The Requests in the Subpoena are “appropriate under the rules of procedure governing the case or matter in which the demand arose.” 28 C.F.R. § 16.26(a)(1). Specifically, the Requests seek documents that are discoverable in DANY’s case under New York law. *See* C.P.L. § 245.20(1).⁶ We issued the Subpoena pursuant to C.P.L. § 610.20(3), and it seeks information and records that are “reasonably likely to be relevant and material to the proceedings, and the subpoena is not overbroad or unreasonably burdensome.” C.P.L. § 610.20(4); *see also* *People v. Kozlowski*, 11 N.Y.3d 223, 241 (2008) (“[D]efendants must proffer a good faith factual predicate sufficient for a court to draw an inference that specifically identified materials are reasonably likely to contain information that has the potential to be both relevant and exculpatory.”). Moreover, irrespective of the Subpoena, DANY has an obligation to “make a diligent, good faith effort to ascertain the existence of material or information discoverable” under C.P.L. § 245.20, and “to

⁶ C.P.L. § 245.20 imposes near open-file discovery obligations that in some respects exceed federal discovery rules. For example, C.P.L. § 245.20 requires prompt production of “[a]ll statements . . . made by persons who have evidence or information relevant to any offense charged or to any potential defense,” *id.* § 245.20(1)(e); “[a]ll . . . documents . . . relating to the criminal action,” *id.* § 245.20(1)(j); and “all electronically created or stored information seized or obtained by or on behalf of law enforcement from . . . a source other than the defendant which relates to the subject matter of the case,” *id.* § 245.20(1)(u)(i).

cause such material or information to be made available for discovery where it exists but is not within the prosecutor's possession, custody or control." *Id.* § 245.20(2). While DANY appears to have taken some steps in furtherance of that obligation, the prosecutors did not go far enough. Accordingly, for all of these reasons, disclosing responsive materials to President Trump would be consistent with 28 C.F.R. § 16.26(a)(1).

Any privilege issues that could arise from the requested disclosures have been, or can be, addressed. *See* 28 C.F.R. § 16.26(a)(2). Providing materials relating to Mr. Cohen's representation of President Trump, or that implicate the executive privilege, would not present concerns because those privileges are controlled by our client. Nor are we seeking materials that are subject to Mr. Cohen's attorney-client privilege or the related work product doctrine. Instruction 3 in the Subpoena contemplates that materials may be withheld on that basis, subject to the provision of an appropriate privilege log. We welcome further discussion on this issue, but it does not appear that these types of privilege issues would present unreasonable burdens in light of the filter-team procedures described in public filings relating to search warrants, *see, e.g.*, Ex. A at 7, 85, and the participation of a Special Master as described in *Cohen v. United States*, 18 Mag. 3161 (S.D.N.Y.). Finally, we recognize that certain of the requests, such as Request 15, could implicate privileges controlled by the USAO. We believe producing some or all of those types of responsive materials can be accomplished in a manner consistent with § 16.26(a)(2). Several of the potentially applicable privileges are qualified, *see, e.g.*, *New York v. Wolf*, 2020 WL 3073294, at *1-2 (S.D.N.Y. 2020), and President Trump has a strong interest in the materials—based on the state and federal constitutions—for defense use in connection with proceedings that could result in his incarceration and impact the 2024 presidential election.

None of the considerations identified in 28 C.F.R. § 16.26(b) warrant rejecting the Requests. The responsive materials may include grand jury information. *See id.* § 16.26(b)(1). However, the USAO already disclosed to DANY transcripts of federal grand jury proceedings, and we would comply with any procedural requirements you deem necessary in connection with disclosures of similar materials.

Certain of the Requests seek tax return information, but such disclosures would be consistent with 26 U.S.C. § 6103(h)(4)(B)-(C). Any responsive tax information obtained by the USAO pursuant to a court order can be disclosed in connection with DANY's case against President Trump, which is a "State judicial . . . proceeding pertaining to tax administration" because DANY has specified that the object felonies for the Penal Law § 175.10 counts include tax offenses. *Id.* § 6103(h)(4). Mr. Cohen's tax information "directly relates to a transactional relationship between a person who is a party to the proceeding," *i.e.*, President Trump, which "directly affects the resolution of an issue in the proceeding." 26 U.S.C. § 6103(h)(4)(C). Similarly, "the treatment of an item reflected on such return is directly related to the resolution of an issue in the proceeding." *Id.* § 6103(h)(4)(B). Specifically, Mr. Cohen's treatment of payments that he received relating to Ms. Clifford's is directly relevant to DANY's theory of the case.

The Requests may seek "investigatory records compiled for law enforcement purposes," but disclosure would not "interfere with enforcement proceedings" or disclose sensitive techniques. 28 C.F.R. § 16.26(b)(5). The federal prosecutions of Mr. Cohen have concluded, and we are not aware of any current ongoing federal investigation relating to the same allegations and

offenses. Consistent with our understanding of that finality, FBI reports relating to the SCO's investigation have been released pursuant to FOIA, including a report relating to an interview of Mr. Cohen in September 2018.⁷ Therefore, the disclosures we are seeking would also be consistent with the § 16.26(b) considerations.

* * *

We appreciate your consideration of the Subpoena and the Requests therein. Please let us know if you would like to discuss the issues raised in this submission.

Respectfully Submitted,

/s/ Todd Blanche

Todd Blanche

Emil Bove

Stephen Weiss

Blanche Law PLLC

Attorneys for Donald J. Trump

Enclosures

⁷ See <https://www.documentcloud.org/documents/6596807-3rd-Mueller-Document-FOIA-Release#document/p105/a542415>.

Ex. 4



TODD BLANCHE
Todd.Blanche@blanchelaw.com
(212) 716-1250

January 31, 2024

Via Email

Sarah Normand
U.S. Attorney's Office
Southern District of New York

Re: January 18, 2024 Subpoena Duces Tecum And Touhy Request

Dear Sarah:

We write in response to your January 30, 2024 letter. We have no objection to you taking additional time to prepare a complete response to our January 22, 2024 *Touhy* Requests, and we appreciate you taking the steps to do so that you described in your letter. Our motions *in limine* in *People v. Trump*, Index No. 71543-23, are due on February 22, 2024. In order to allow us to incorporate any materials the Office provides into those motions and take any necessary steps in response to the Office's decision, we would appreciate a response by February 16, 2024.

We respectfully disagree with the points you made regarding Judge Merchan's ruling on the motions to quash our subpoena to Michael Cohen. We recognize that the Office may consider a variety of factors under the applicable regulations, but Judge Merchan's ruling is not a persuasive basis to guide the Office's discretion for several reasons.

First, we do not agree that the "law of the case" doctrine has application under these circumstances. The doctrine is applied by judges, not prosecutors. At your request, we have submitted our Requests pursuant to the *Touhy* regulations, and those Requests are independent of the pending criminal case. As such, the *Touhy* regulations and related APA caselaw call for the Office to make an independent determination regarding our Requests.

Second, as reflected in our motion for reconsideration in the criminal case, Judge Merchan's ruling constituted a flawed and erroneous application of the legal framework that was relevant to his decision—C.P.L. § 610.20(3)-(4)—which should not be persuasive to the Office. For example, Judge Merchan's use of the term "general discovery," which you noted in your letter, failed to acknowledge that in most instances the subpoena to Mr. Cohen sought evidence that was probative of bias and motive. This includes evidence we are seeking relating to Mr. Cohen's arrangements with podcast and book publishers, which provide Mr. Cohen with financial incentives to make false and sensational public claims about President Trump in order to sell more books and get more views. Evidence of this type of bias and motivation is not "general discovery." *See, e.g.*, Fed. R. Evid. 608(b); N.Y. Rule of Evidence 6.11(c) (same); *United States v. Chichakli*, 2014 WL 5369424, at *17 (S.D.N.Y. Oct. 16, 2014) ("[P]otential bias can be proven by extrinsic evidence." (citing *United States v. Harvey*, 547 F.2d 720, 722 (2d Cir. 1976))).

As another example, we are seeking tax-related documents collected by the Office during its investigation of Mr. Cohen on the basis that the Office believed at the time that those materials were probative of criminal conduct by Mr. Cohen. The tax materials cannot reasonably be deemed “general discovery” outside the reach of C.P.L. § 610.20. In fact, DANY plans to argue at trial that the misdemeanor violations they have charged against President Trump should be escalated to felonies based on a tax-related scheme. As such, Mr. Cohen’s tax treatment of the payments at issue is central to President Trump’s defense. Judge Merchan’s rulings to-date on this issue are unlawful. And DANY’s failure to obtain and produce materials for the tax years in question is unconscionable, particularly in light of the fact that DANY has produced tax materials for earlier years. The Office should not be guided by their positions in evaluating the Requests.

We are also seeking from the Office drafts of the manuscript entitled *Trump Revolution: From the Tower to the White House, Understanding Donald J. Trump*, and related communications—including responsive documents seized from Mr. Cohen’s accounts and devices, as well as responsive documents that the Office collected through other methods. Mr. Cohen wrote the manuscript prior to learning that he was being investigated by state and federal authorities, he signed a lucrative agreement to publish it, and he reportedly pulled out of that deal after determining that his current false narrative better suited his interests. This is further evidence of bias to which President Trump is entitled, and which should be admissible in any criminal proceeding guided by the rule of law.

So too are the communications sought in Request 15. We limited this Request to three specific topics that Judge Merchan did not address in a manner that should be persuasive to the Office. Specifically, we are seeking communications regarding crimes and misconduct by Mr. Cohen, Mr. Cohen’s credibility, and Mr. Pomerantz’s book touching on these topics as well as issues that we are entitled to raise at trial relating to the integrity of DANY’s investigation. These communications may be independently admissible, but we are also entitled to use them to prepare President Trump’s defense and trial strategy.

Third, our Requests are different from the subpoena to Mr. Cohen in important ways. Our use of the word “seized” in Requests 4 through 10 is important in this regard. We are not asking for “general discovery” or an “unrestrained foray.” In those Requests, we are seeking evidence that the Office seized pursuant to the search warrants—a process that is separate from the initial collection of data from electronic service providers—*because* the evidence was probative of fraudulent schemes by Mr. Cohen, including wire fraud and bank fraud schemes. The warrant that we attached as Exhibit A to our *Touhy* letter indicates that the Office represented to a Magistrate Judge that there was probable cause to believe those fraud schemes had continued “to the present,” and that there was probable cause to believe that Mr. Cohen was involved in “illegal campaign contributions”—another category of federal crime that DANY has invoked in an effort to escalate its baseless misdemeanor charges against President Trump that is contrary to the law and without evidentiary support. By seeking evidence that the Office seized pursuant to the Fourth Amendment and Rule 41, we pursued a narrower approach in the *Touhy* Requests that Judge Merchan has not addressed and could not reasonably reject.

Fourth, we do not believe that the New York rule regarding trial subpoenas, C.P.L. § 610.20(3)-(4), sets forth the applicable “rules of procedure” for purposes of our *Touhy* Requests. 28 C.F.R. § 16.26(a)(1). Rather, the Office should evaluate the Requests based on the applicable discovery provisions of N.Y. Criminal Procedure Law § 245.20.

Section 245.20(1) essentially requires open-file discovery that in some instances exceeds Rule 16 of the Federal Rules of Criminal Procedure. *See, e.g.*, N.Y. Crim. Pro. Law § 245.20(k)(iv) (requiring pretrial disclosure of “[a]ll evidence and information . . . that tends to . . . impeach the credibility of a testifying prosecution witness”); *id.* § 245.20(u)(i)(B) (requiring pretrial disclosure of “all electronically created or stored information seized . . . from . . . a source other than the defendant which relates to the subject matter of the case”). The *Touhy* Requests seek information that is discoverable under these provisions. Here, for example, the communications sought in Request 15 are discoverable under § 245.20(e), which requires pretrial disclosure of “[a]ll statements, written or recorded or summarized in any writing or recording, made by persons who have evidence or information relevant to any offense charged or to any potential defense thereto.”

Moreover, § 245.20(2) establishes an affirmative duty on the part of DANY to:

[M]ake a diligent, good faith effort to ascertain the existence of material or information discoverable under subdivision one of this section and to cause such material or information to be made available for discovery where it exists but is not within the prosecutor's possession, custody or control

DANY is in violation of this provision. The *Touhy* Requests identify discoverable materials in the possession of the Office. DANY has illegally declined to obtain the materials we are seeking, despite collecting and producing other materials from the Office. We hope that the Office will not join in those suppression efforts.

Fifth, regardless of any weight the Office chooses to place on Judge Merchan’s ruling, the constitutional considerations under *Brady* and *Giglio*, the Justice Manual, and the Office’s discovery policies should have a role to play in the Office’s analysis. “Government disclosure of material exculpatory and impeachment evidence is *part of the constitutional guarantee to a fair trial.*” Justice Manual § 9-5.001(B) (emphasis added). “Under this policy, the government’s disclosure will exceed its constitutional obligations.” *Id.* § 9-5.001(F). “[T]his policy encourages prosecutors to err on the side of disclosure in close questions of materiality and identifies *standards that favor greater disclosure* in advance of trial” *Id.* § 9-5.001(B). Based on these authorities and our experience, if Mr. Cohen was testifying in a federal criminal trial in another District, we would expect the materials sought in our *Touhy* Requests to be disclosed to the prosecutors responsible for that trial so that they could be disclosed to the defense. Because the Office has already disclosed certain materials to DANY, and based on basic fairness and the affirmative duty

January 31, 2024
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that DANY has ignored under N.Y. Criminal Procedure Law § 245.20(2), we respectfully submit that the Office should provide the responsive materials as soon as impracticable so that President Trump's trial can proceed in a just fashion.

Respectfully Submitted,

/s/ Todd Blanche

Todd Blanche

Emil Bove

Stephen Weiss

Blanche Law PLLC

Attorneys for President Donald J. Trump

Ex. 5



ALVIN L. BRAGG, JR.
DISTRICT ATTORNEY

**DISTRICT ATTORNEY
COUNTY OF NEW YORK
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February 7, 2024

BY ELECTRONIC MAIL

Sarah S. Normand
Deputy Chief, Civil Division
United States Attorney's Office
Southern District of New York
86 Chambers Street, Third Floor
New York, NY 10007

RE: *Touhy* request by the defendant in *People of the State of New York v. Donald J. Trump*, Indictment No. 71543-23 (Sup. Ct. N.Y. Cnty.).

Dear Deputy Chief Normand,

The District Attorney's Office submits this letter in connection with a request for disclosure of materials in the files of the Department of Justice by counsel for Donald J. Trump, the defendant in *People of the State of New York v. Donald J. Trump*, Ind. No. 71543-23 (Sup. Ct. N.Y. Cnty.).

Counsel for the defendant served a state-court subpoena *duces tecum* dated January 18, 2024, on the Department seeking records related to the federal government's investigation and prosecution of Michael Cohen in *United States v. Cohen*, No. 18 Cr. 602 (JMF) (S.D.N.Y.), and *United States v. Cohen*, No. 18 Cr. 850 (JMF) (S.D.N.Y.), as well as records related to the investigation by Special Counsel Robert S. Mueller, III into Russian interference in the 2016 presidential election.

Because a state court may not validly subpoena the federal government, *see, e.g., In re Elko Cnty. Grand Jury*, 109 F.3d 554, 556 (9th Cir. 1997), we understand that the Department has advised defendant's counsel that the government will treat his subpoena as if it were a properly-submitted *Touhy* request under the Department's regulations at 28 C.F.R. part 16 subpart B. *See* 28 C.F.R. § 16.21(a)(2); *United States ex rel. Touhy v. Ragen*, 340 U.S. 462 (1951). Consistent with the Department's practices for handling *Touhy* requests of this type, the Department notified the District Attorney's Office of defendant's request, and has invited the District Attorney's Office to provide our views regarding whether defendant's request for records satisfies the applicable standards for disclosure. *See* 28 C.F.R. § 16.24(c); Justice Manual § 1-6.220.

For the reasons described below, the materials sought in defendant's *Touhy* request are substantially restricted from disclosure under the Privacy Act, the federal grand jury secrecy rule, the tax secrecy provisions of the Internal Revenue Code, and the substantive law concerning the

federal government’s privileges (including the law enforcement, deliberative process, attorney-client, and work product privileges). In addition, and as also described below, most of the materials sought by defendant’s *Touhy* request are irrelevant to the *People v. Trump* prosecution—as already determined by the presiding state-court judge—and disclosure is not warranted for that reason.¹

As to certain of the materials sought in defendant’s *Touhy* request that are protected by grand jury secrecy and governmental privileges, we note in the discussion below where we believe a subset of the requested records may, in the discretion of the responsible Department official (and if not prohibited from disclosure on another basis), satisfy the relevant standards for disclosure. Specifically, the following records or categories of records identified in defendant’s *Touhy* request may warrant examination by the U.S. Attorney to determine whether the relevant standards for disclosure are satisfied:

- documents responsive to Request 3 if related to Michael Cohen’s campaign finance offenses and if not already obtained by the People and produced to defendant in discovery;
- documents responsive to Request 11 if not already obtained by the People and produced to defendant in discovery;
- documents responsive to Request 12(b) if related to Cohen’s campaign finance offenses and if not already obtained by the People and produced to defendant in discovery;
- documents responsive to Request 12(c) if relevant to Cohen’s credibility and not already disclosed in the Department’s court filings;
- documents responsive to Request 15, if any, as related to the District Attorney’s Office.

1. Background regarding United States v. Cohen and People v. Trump. On August 21, 2018, Michael Cohen pleaded guilty to eight offenses in the United States District Court for the Southern District of New York. *See* Information, *United States v. Cohen*, No. 18-cr-602 (S.D.N.Y. Aug. 21, 2018); Hearing Tr., *United States v. Cohen*, No. 18-cr-602 (S.D.N.Y. Aug. 21, 2018). Counts One to Five related to federal income tax evasion; Count Six was for false statements to a bank; and Counts Seven and Eight were for causing and making unlawful campaign contributions in violation of the Federal Election Campaign Act (“FECA”). As to the campaign finance counts, Cohen admitted in his plea allocution that he did so “in coordination with, and at the direction of, a candidate for federal office” later identified as Donald J. Trump “for the principal purpose of influencing the election.” Hearing Tr. 23-24, 27-28, *United States v. Cohen*, No. 18-cr-602 (S.D.N.Y. Aug. 21, 2018).

The federal government’s Information further alleged that Cohen committed one of the campaign finance violations by making a payment to an adult film actress (later identified as

¹ *See* Decision and Order on Motion to Quash Def.’s Subpoena and for a Protective Order, *People v. Trump*, Ind. No. 71543/2023 (Sup. Ct. N.Y. Cnty. Dec. 18, 2023) (Merchan, J.) (the “*Trump* Order on Motion to Quash”). We are appending copies of this order and the accompanying motion papers for your awareness, and describe in the body of this submission where we believe this order should inform the U.S. Attorney’s analysis. We also note that defendant filed a motion to reargue his opposition to the motions to quash on January 17, 2024, which the People opposed on January 29. We will provide a copy of any order on defendant’s motion to reargue if the Court issues its ruling before the U.S. Attorney’s determination on defendant’s *Touhy* request.

Stormy Daniels) through a shell corporation funded with his personal funds; that Cohen sent invoices for reimbursement to Trump through executives at the headquarters of the Trump Organization, which is located in New York County; and that Trump reimbursed Cohen a total of \$420,000 through a series of monthly payments that were falsely accounted for in various business records created and maintained in the Trump Organization's New York offices. *See* Information ¶¶ 32-35, 37-40, 43-44, *United States v. Cohen*, No. 18-cr-602 (S.D.N.Y. Aug. 21, 2018).

In response to the New York-based conduct described in the Information, the facts admitted at Cohen's plea allocution, and public reporting on the plea, the District Attorney's Office opened an investigation into the circumstances surrounding the facts to which Cohen pleaded guilty, including whether Trump's reimbursement payments to Cohen implicated the New York State criminal prohibition on falsifying business records. In March 2023, and as a result of that investigation, a New York County grand jury returned indictment number 71543/2023 charging Trump with thirty-four counts of Falsifying Business Records in the First Degree in violation of New York Penal Law § 175.10. The March 2023 *People v. Trump* indictment was unsealed at the defendant's arraignment in New York State Supreme Court on April 4, 2023. Trial in *People v. Trump* is scheduled to begin on March 25, 2024.

Under New York law, a person is guilty of first-degree falsifying business records when, "with intent to defraud," he "makes or causes a false entry in the business records of an enterprise," PL § 175.05(1), and when his intent to defraud "includes an intent to commit another crime or to aid or conceal the commission thereof," PL § 175.10. As relevant here, the People have alleged that defendant's intent to defraud included an intent to conceal the two FECA violations identified at Counts Seven and Eight of the government's Information and to which Cohen pleaded guilty. The People have also alleged that defendant's intent to defraud included an intent to commit or conceal tax crimes by reimbursing Cohen twice the amount he was owed for the Daniels payoff so Cohen could characterize the payments as income on his tax returns and still be left whole after paying approximately 50% in income taxes. The tax-related conduct at issue in *People v. Trump* is entirely unrelated to the tax evasion offenses to which Cohen pleaded guilty in federal court (Counts One to Five of the government's Information); those counts charged Cohen with underpayment of taxes for tax years 2012 to 2016, and the intended tax crimes at issue in *People v. Trump* relate to how defendant intended for Cohen to treat the reimbursements he received in 2017. The People have not alleged that any aspect of defendant's intent to defraud on the falsifying business records counts has to do with committing, aiding, or concealing Cohen's tax evasion offenses in Cohen's federal prosecution.

More generally, under state law, "falsifying business records in the second degree is elevated to a first-degree offense on the basis of an enhanced intent requirement . . . not any additional actus reus element." *People v. Taveras*, 12 N.Y.3d 21, 27 (2009). As the federal district court explained last year in rejecting defendant's effort to remove the prosecution to federal court:

[V]iolations of [another statute] are not elements of the crime charged. The only elements are the falsification of business records, an intent to defraud, and an intent to commit or conceal another crime. The People need not establish that Trump or any other person actually violated [another law]. Trump can be convicted of a felony even if he did not commit any crime beyond the falsification, so long as he intended to do so or to conceal such a crime.

New York v. Trump, No. 23 Civ. 3773 (AKH), 2023 WL 4614689, at *10 (S.D.N.Y. July 19, 2023) (collecting cases).

2. *Standards for Disclosure.* The United States is not a party in *People v. Trump*. The disclosure of material in state proceedings in which the United States is not a party is generally prohibited absent approval by the responsible Department official (here, the U.S. Attorney) following application of the procedures at 28 C.F.R. § 16.22 and 16.24. *See* 28 C.F.R. §§ 16.22(a), (b).

Under those procedures, the U.S. Attorney shall first “request a summary of the information sought and its relevance to the proceeding.” *Id.* § 16.22(d); *see also* Justice Manual 1-6.220. With defendant’s consent, the Department has provided the District Attorney’s Office with two letters from defense counsel (dated January 22, 2024 and January 31, 2024) that set out defendant’s views on the relevance of the requested records.

Section 16.24(b) then provides, in relevant part, that the U.S. Attorney “may authorize . . . the production of material from Department files” if:

- (1) There is no objection after inquiry of the originating component;
- (2) The demanded disclosure, in the judgment of the responsible official, is appropriate under the factors specified in § 16.26(a) of this part; and
- (3) None of the factors specified in § 16.26(b) of this part exists with respect to the demanded disclosure.

28 C.F.R. § 16.24(b). Section 16.26 in turn provides that:

- (a) In deciding whether to make disclosures pursuant to a demand, Department officials and attorneys should consider:
 - (1) Whether such disclosure is appropriate under the rules of procedure governing the case or matter in which the demand arose, and
 - (2) Whether disclosure is appropriate under the relevant substantive law concerning privilege.
- (b) Among the demands in response to which disclosure will not be made by any Department official are those demands with respect to which any of the following factors exist:
 - (1) Disclosure would violate a statute, such as the income tax laws, 26 U.S.C. 6103 and 7213, or a rule of procedure, such as the grand jury secrecy rule, F.R.Cr.P., Rule 6(e), . . . [or]
 - (5) Disclosure would reveal investigatory records compiled for law enforcement purposes, and would interfere with enforcement proceedings or disclose investigative techniques and procedures the effectiveness of which would thereby be impaired.

28 C.F.R. §§ 16.26(a), (b).

In identifying the applicable “rules of procedure governing the case or matter in which the demand arose,” *id.* § 16.26(a)(1), the U.S. Attorney should look to the authority a criminal defendant has under New York state law to compel third parties to produce records in connection with a criminal proceeding. In particular, the New York Criminal Procedure Law authorizes a criminal defendant to issue a subpoena *duces tecum* directing the production of records from a third party. The CPL permits an attorney for a criminal defendant to issue a subpoena of the court, including a subpoena *duces tecum*, to any witness that the defendant would be entitled to require to attend court. CPL §§ 610.10(3); 610.20(3). Such subpoenas “are process of the courts, not the parties.” *People v. Natal*, 75 N.Y.2d 379, 384-85 (1990); *see also* CPL § 610.10(2). To sustain such a subpoena, a defendant must show “that the testimony or evidence sought is reasonably likely to be relevant and material to the proceedings, and the subpoena is not overbroad or unreasonably burdensome.” CPL § 610.20(4). Subpoenas may not be used to determine if evidence exists or as “an attempt to conduct a ‘fishing expedition,’” *People v. Gissendanner*, 48 N.Y.2d 543, 547 (1979); or to circumvent the procedure for discovery, *see Constantine v. Leto*, 157 A.D.2d 376, 378 (3d Dep’t 1990), *aff’d*, 77 N.Y.2d 975 (1991).

The CPL also authorizes a defendant to seek an order of the court authorizing discovery from a third party on a similar standard. Specifically, a court order authorizing discovery may be granted when the defendant meets his burden to show, among other requirements, that the information “relates to the subject matter of the case and is reasonably likely to be material,” and “the defendant is unable without undue hardship to obtain the substantial equivalent by other means.” CPL § 245.30(3). As with a defendant’s authority to issue a subpoena *duces tecum*, a request to a court for a discovery order requires meeting the statutory burden to show that the evidence sought is reasonably likely to be material to the proceedings.

Because these are the only provisions of the state Criminal Procedure Law that authorize a criminal defendant to compel the production of records from third parties, it is appropriate for the U.S. Attorney to treat the standard under CPL § 610.20(4), as applied by state court decisions interpreting that statute, as the applicable “rules of procedure” within the meaning of 28 C.F.R. § 16.26(a)(1).

Defendant’s letters explaining the basis for his *Touhy* request urge the U.S. Attorney to apply the broader rules of procedure that govern the People’s discovery obligations to a criminal defendant under CPL § 245.20(1). *See* Def.’s Jan. 31 Letter at 3; Def.’s Jan. 22 Letter at 5. That statute generally provides that “the prosecution shall disclose to the defendant . . . all items and information that relate to the subject matter of the case and are in the possession, custody or control of the prosecution or persons under the prosecution’s direction or control.” CPL § 245.20(1). It would make little sense to apply this broad discovery obligation to the federal government, for several reasons. Most obviously, defendant’s argument asks the U.S. Attorney to treat records in the possession of the federal government as if they were in the possession of a county District Attorney, when they are not. Nor are such materials “in the possession, custody or control of . . . persons under the prosecution’s direction or control,” CPL § 245.20(1), because the U.S. Attorney is not under the “direction or control” of any District Attorney. Moreover, the discovery statute itself makes clear which law enforcement agencies are considered to possess records that are within the constructive possession of a District Attorney’s Office, and the Justice Department is not one of them. *See* CPL § 245.20(2) (“For purposes of [245.20(1)], all items and information related to the prosecution of a charge in the possession of any New York state or local police or law

enforcement agency shall be deemed to be in the possession of the prosecution.”). Applying the standard defendant requests would be to impose an “open file” disclosure obligation on every U.S. Attorney’s Office or other criminal investigative or enforcement component of the Justice Department in any New York state prosecution where a witness is or was a federal criminal defendant or the subject or target of a federal criminal investigation.

Defendant also argues that the U.S. Attorney should disregard the appropriate rules of procedure because the People somehow fell short of our discovery obligations by not obtaining in the course of our investigation *more* records from the federal government related to the Cohen prosecution than we did. *See* Def.’s Jan. 31 Letter at 3; Def.’s Jan. 22 Letter at 6. Defendant selectively quotes the CPL provision that requires state prosecutors to make a “diligent, good faith effort” to obtain discoverable material, but conspicuously omits the rest of the quoted sentence, which reads in full:

The prosecutor shall make a diligent, good faith effort to ascertain the existence of material or information discoverable under subdivision one of this section and to cause such material or information to be made available for discovery where it exists but is not within the prosecutor’s possession, custody or control; *provided that the prosecutor shall not be required to obtain by subpoena duces tecum material or information which the defendant may thereby obtain.*

CPL § 245.20(2) (emphasis added). Here, obviously, defendant “may thereby obtain” any materials from the federal government that are appropriate for disclosure, precisely as he is seeking to do through his *Touhy* request. And the People’s obligation under § 245.20(2) is to uncover otherwise “discoverable” material, which records in the possession of the federal government clearly are not. Controlling appellate law in New York forecloses defendant’s argument that the People were required to produce materials in the possession of the federal government that the People themselves never possessed. *See People v. Rodriguez*, 155 A.D.2d 257, 259 (1st Dep’t 1989) (“[T]he prosecutor could not be held responsible for not producing a file which he had never possessed or seen, and which neither he nor the state courts could gain access to without the consent of the appropriate federal agency.”). In any event, to the extent CPL § 245.20(2) required the District Attorney’s Office to request any material from the U.S. Attorney’s Office—which it did not—defendant concedes that the People did request (and then produced to him in discovery) grand jury minutes, Form 302s, and witness notes for the key witnesses related to the election interference conspiracy that forms the central fact pattern for the *People v. Trump* prosecution.

3. *Defendant’s Touhy requests.* Applying the Department’s regulations and the appropriate state-law rules of procedure, the District Attorney’s Office believes disclosure of records responsive to defendant’s *Touhy* request is significantly restricted based on (a) the Privacy Act; (b) the federal grand jury secrecy rule; (c) the tax secrecy provisions of the Internal Revenue Code; and (d) the substantive law concerning government privileges (including the law enforcement, deliberative process, attorney-client, and work product protections); with possible exceptions identified below.

a. *The Privacy Act.* The Department’s *Touhy* regulations prohibit disclosure where compliance with a demand would violate a statutory restriction. *See* 28 C.F.R. § 16.26(b)(1). The

U.S. Attorney's disclosure of records in response to defendant's *Touhy* request would violate the Privacy Act absent either Cohen's consent to disclosure of the requested records or a court order.

The Privacy Act "protect[s] the privacy of individuals identified in information systems maintained by federal agencies" by regulating "the collection, maintenance, use, and dissemination of information by such agencies." *Maydak v. United States*, 363 F.3d 512, 515 (D.C. Cir. 2004) (quoting Privacy Act, § 2(a)(5), 88 Stat. 1896). The Act does so by prohibiting disclosure of any "record" contained in a "system of records" without "prior written consent of . . . the individual to whom the record pertains," 5 U.S.C. § 552a(b), unless one of twelve authorized grounds for disclosure applies. *See id.* §§ 552a(b)(1)-(12). A "record" is "any item, collection, or grouping of information about an individual that is maintained by an agency," *id.* § 552a(a)(4); a "system of records" is "a group of any records under the control of any agency from which information is retrieved by the name of the individual or by some identifying number," *id.* § 552a(a)(5); and the Department has identified the U.S. Attorney's Criminal Case Files as among its systems of records. *See* 82 Fed. Reg. 24,147, 24,151 (May 25, 2017).

Each demand in defendant's *Touhy* request seeks materials that relate to Cohen and are contained in the criminal case files involving *United States v. Cohen*, No. 18 Cr. 602 (JMF) (S.D.N.Y.); *United States v. Cohen*, No. 18 Cr. 850 (JMF) (S.D.N.Y.); or the Special Counsel's investigation into Russian interference in the 2016 presidential election. Thus, absent Cohen's consent to the disclosure of the materials from these criminal case files that relates to him, the Privacy Act bars disclosure unless one of the statutory bases for disclosure applies. *See* 5 U.S.C. §§ 552a(b)(1)-(12). None does.

The Privacy Act does contain an exception for compliance with "the order of a court of competent jurisdiction." 5 U.S.C. § 552a(b)(11). This exception does not apply here because, although the CPL permits a defendant in a criminal case to issue a subpoena on behalf of the criminal court, CPL § 610.20(3), a state court subpoena is incompetent to compel the production of records from the federal government. *See In re Elko Cnty. Grand Jury*, 109 F.3d at 556; *Edwards v. U.S. Dep't of Justice*, 43 F.3d 312, 316-17 (7th Cir. 1994). Defendant's subpoena therefore is not an "order of a court of competent jurisdiction." 5 U.S.C. § 552a(b)(11).

To the extent the U.S. Attorney determines after review of the *Touhy* request that disclosure of any records is warranted on other grounds and intends to seek a Privacy Act Protective Order from a federal court to authorize that disclosure, we note that there is an existing protective order in *People v. Trump* that was entered on May 8, 2023 to regulate defendant's use and disclosure of materials obtained through discovery, which the state court later extended to apply to defendant's use of materials he obtained through a trial subpoena. *See* Decision and Order on Motion to Quash Def.'s Subpoena and for a Protective Order 12, *People v. Trump*, Ind. No. 71543/2023 (Sup. Ct. N.Y. Cnty. Dec. 18, 2023) (Merchan, J.) (the "*Trump* Order on Motion to Quash") ("[T]his Court hereby directs that any materials Defendant obtains through the subpoena *duces tecum* to Michael Cohen, shall be subject to the restrictions on use and disclosure already imposed by this Court's Protective Order of May 8, 2023."). It would therefore be appropriate for any Privacy Act Protective Order the U.S. Attorney seeks to mirror the language of the May 8, 2023 Protective Order in *People v. Trump*; and the People would likely ask that the state court expressly extend that Protective Order to cover any materials defendant obtains through this *Touhy* request.

b. The grand jury secrecy rule. The Department’s *Touhy* regulations separately prohibit disclosure where doing so would violate the governing rules of procedure, including the federal grand jury secrecy rule. *See* 28 C.F.R. §§ 16.26(a)(1), (b)(1). With limited possible exceptions described below, the records sought by Requests 1 to 15 in defendant’s *Touhy* request are all barred from disclosure by grand jury secrecy.

The grand jury secrecy rule provides that an attorney for the government “must not disclose a matter occurring before the grand jury” unless an exception to grand jury secrecy applies. Fed. R. Crim. p. 6(e)(2)(B), (e)(3); *see United States v. Procter & Gamble Co.*, 356 U.S. 677, 681 (1958) (“[A] long-established policy . . . maintains the secrecy of grand jury proceedings in the federal courts.”). The records sought by Requests 1 to 15 in defendant’s *Touhy* request all appear to be covered by the grand jury secrecy provisions of Rule 6(e) because they relate to or affect grand jury proceedings—namely, the government’s investigation and prosecution of Cohen in *United States v. Cohen*, No. 18 Cr. 602 (JMF) (S.D.N.Y.), and *United States v. Cohen*, No. 18 Cr. 850 (JMF) (S.D.N.Y.); and the Special Counsel’s investigation of Russian interference in the 2016 presidential election. *See In re Grand Jury Subpoena*, 103 F.3d 234, 236-39 (2d Cir. 1996). Thus, under 28 C.F.R. §§ 16.26(a)(1) and (b)(1), the U.S. Attorney should evaluate whether disclosure to defendant is appropriate under an exception to grand jury secrecy.

The only exception to grand jury secrecy that may apply to defendant’s *Touhy* request is for disclosure of grand jury material, when authorized by a court, if sought “preliminarily to or in connection with a judicial proceeding.” Fed. R. Crim. P. 6(e)(3)(E)(i). *People v. Trump* is a judicial proceeding, and defendant seeks grand jury material in connection with that proceeding. Where grand jury materials are sought in connection with a judicial proceeding, a court may authorize disclosure on a showing of “particularized need.” *United States v. Sells Eng’g*, 463 U.S. 418, 420, 443-46 (1983). This showing requires requesting parties to demonstrate “that the material they seek is needed to avoid a possible injustice in another judicial proceeding, that the need for disclosure is greater than the need for continued secrecy, and that their request is structured to cover only material so needed.” *Douglas Oil Co. v. Petrol Stops Nw.*, 441 U.S. 211, 222 (1979). Defendant cannot meet this standard in connection with his *Touhy* request, with limited possible exceptions noted below.²

Request 1 seeks eight sub-categories of materials that all relate to Counts One through Five of the 18 Cr. 602 Information. Defendant cannot meet this burden to show a “particularized need” for the materials in Request 1 because Counts One to Five are tax evasion counts based on Cohen’s nonpayment of taxes on income from 2012 to 2016 that have nothing to do with the conduct charged in the *People v. Trump* indictment; and because a generalized interest in impeaching a potential witness’s credibility does not meet the necessary standard under state law for a defendant to show that subpoenaed materials are “reasonably likely to be relevant and material to the proceedings.” CPL § 610.20(4).

As noted, *People v. Trump* concerns whether defendant lied in his business records by falsely describing the \$420,000 payments to Cohen in 2017 as payments for legal services pursuant to a retainer, rather than truthfully describing them as reimbursements for the Stormy Daniels

² Defendant’s January 22 and January 31 letters do not identify or address the authority for or standard governing the federal government’s disclosure of grand jury materials.

payoff. The People must establish beyond a reasonable doubt at trial that defendant acted with intent to defraud that included an intent to commit or conceal the commission of other crimes, *see* Penal Law § 175.10; and as noted above, the People may allege at trial that defendant’s intent to commit or conceal other crimes included Cohen’s federal campaign finance offenses (Counts Seven and Eight of the Information), or defendant’s intent to mischaracterize for tax purposes the true nature of the reimbursement. But at no point have the People alleged that any aspect of defendant’s intent to commit or conceal other crimes involved Cohen’s entirely unrelated convictions for tax evasion (Counts One to Five of the Information). Because federal grand jury materials supporting Cohen’s tax evasion convictions for conduct from 2012 to 2016 have nothing to do with the *People v. Trump* prosecution, defendant would not be able to show a “particularized need” for these materials “to avoid a possible injustice.” *Douglas Oil*, 441 U.S. at 222.

Applying that standard, the state court already quashed defendant’s subpoena to Cohen in *People v. Trump* where defendant sought records that were “not limited to the subject matter of this case.” *Trump* Order on Motion to Quash 7. As noted above, defendant sought many of the same records listed in his *Touhy* request directly from Cohen through a subpoena *duces tecum* served on October 27, 2023. The District Attorney’s Office moved to quash that subpoena, and the Court in *People v. Trump* largely granted the motion to quash in a December 18, 2023 order on the ground that the subpoena was overbroad and violated state law by seeking records that were not material and relevant to the *People v. Trump* proceedings. That reasoning applies squarely to the records sought in Request 1 of the *Touhy* request.

And to the extent defendant believes that the evidence and investigative file the U.S. Attorney compiled in support of its decision to charge Counts One to Five would be useful as general impeachment in terms of Cohen’s credibility as a witness, that is not a valid basis to enforce a trial subpoena under New York law. *See Gissendanner*, 48 N.Y.2d at 548 (“[T]hough access must be afforded to otherwise confidential data relevant and material to the determination of guilt or innocence, . . . there is no such compulsion when requests to examine records are motivated by nothing more than impeachment of witnesses’ general credibility.”). The state court in fact quashed other requests in defendant’s subpoena to Cohen in *People v. Trump* where “Defendant here seeks nothing more than ‘the opportunity for an unrestrained foray into confidential records in the hope that the unearthing of some unspecified information [will] enable [them] to impeach witness[es].’” *Trump* Order on Motion to Quash 10-11 (quoting *Gissendanner*, 48 N.Y.2d at 549) (alterations in original).

In justifying his *Touhy* request, defendant asks the U.S. Attorney to disregard the state court’s discovery opinion and conclude instead that the state court was wrong and his discovery rulings are “unlawful.” Def.’s Jan. 31 Letter at 1 (“Judge Merchan’s ruling constituted a flawed and erroneous application of the legal framework that was relevant to his decision—C.P.L. § 610.20(3)-(4)—which should not be persuasive to the Office.”); *id.* at 2 (“Judge Merchan’s rulings to-date on this issue are unlawful.”). Asking the Department to base its *Touhy* determination on the conclusion that the presiding state court judge in a pending state prosecution misinterpreted state criminal procedure law, or issued an “unlawful” opinion, is an invitation to ignore the “general requirements of reasoned agency decisionmaking” required by the Administrative Procedure Act. *Dep’t of Commerce v. New York*, 139 S. Ct. 2551, 2569 (2019).

Because the state court has already quashed subpoena requests to Cohen—whose materials are not protected by the grand jury secrecy rule—that were not limited to the subject matter of this case, defendant cannot meet his burden show to a “particularized need” for grand-jury secret materials related to Counts One to Five of the Information that are likewise unrelated to the subject matter of the state prosecution.

Request 2 seeks, “[f]or the tax years from 2012 to the present, . . . all state and federal income tax filings, and associated work papers, relating to Cohen and/or entities associated with Cohen.” Defendant sought a narrower set of these tax records directly from Cohen in his October 18, 2023 subpoena, seeking:

For tax years 2016, 2017 and 2018, all documents and communications relating to any tax liabilities—state or federal—owed by you or by any entity in which you hold or held, directly or indirectly, an ownership interest, including all federal and state tax returns you filed (including amended tax returns), all draft tax returns, all documents related to income calculations or deductions from income, all communications with accountants, and all accountant work papers.

Trump Order on Motion to Quash 10-11. The state court quashed that request in its entirety as an “overbroad . . . request for general discovery” that—even if narrowed to seek only records about Cohen’s tax treatment of the \$420,000 reimbursement payments he received from defendant in 2017—would still be “immaterial to the question of Defendant’s intent to defraud.” *Id.* at 10. The state court further held that “[t]he justifications for the demand provided by Defendant are not persuasive,” and “[i]t would appear that Defendant here seeks nothing more than ‘the opportunity for an unrestrained foray into confidential records in the hope that the unearthing of some unspecified information [will] enable [them] to impeach witness[es].’” *Id.* at 10-11 (quoting *Gissendanner*, 48 N.Y.2d at 549) (alterations in original). Defendant’s request for an even broader set of Cohen’s tax records in the possession of the U.S. Attorney cannot meet the higher standard to overcome the federal grand jury secrecy rule.³

Defendant argues that the state court’s rulings as to his request for those tax records are “unlawful.” Def.’s Jan. 31 Letter at 2. He is already pursuing recourse for those adverse decisions through a pending motion to reargue. But asking the U.S. Attorney to disclose a witness’s confidential tax records to a criminal defendant in the face of a contrary state court order prohibiting the defendant from obtaining those very records is inconsistent with the Department’s obligation to follow the appropriate state rules of procedure, however defined. 28 C.F.R. § 16.26(a)(1).

Defendant’s *ad hominem* that “DANY’s failure to obtain and produce materials for the tax years in question is unconscionable,” Def.’s Jan. 31 Letter at 2, likewise ignores that the state court

³ As noted later in this submission, Requests 1 and 2 both implicate the tax secrecy provisions of the Internal Revenue Code as well.

already held that those tax records are “immaterial” to the pending prosecution.⁴ *Trump* Order on Motion to Quash at 10.

Request 3 seeks “the documents discussed or relied upon in any way to establish probable cause” for the federal government’s April 2018 search warrant for Cohen’s residence, office, and electronic devices, including bank records and emails from eight identified financial institutions. The government’s search warrant application, docketed at ECF No. 48-1 on the docket of No. 18 Cr. 602, was intended to support a probable cause showing for potential violations not only of the campaign finance violations to which Cohen later pleaded guilty, but also for potential violations of various bank fraud offenses, including under 18 U.S.C. §§ 1005, 1014, 1343, and 1344. *See* No. 18 Cr. 602, ECF No. 48-1, at p.6 (¶ 5) & pp.8-74 (¶¶ 12-56). But materials supporting the government’s probable cause in 2018 to believe Cohen may have committed various bank fraud offenses again have nothing to do with the *People v. Trump* prosecution. Given that the state court previously quashed defendant’s subpoena seeking materials from a third party that are “not limited to the subject matter of this case,” *Trump* Order on Motion to Quash 7, defendant cannot meet his “particularized need” burden to overcome grand jury secrecy protections for materials related to the government’s probable cause showing on potential bank fraud offenses.

The government’s search warrant application also sets out its probable cause showing on Cohen’s campaign finance offenses. *See* No. 18 Cr. 602, ECF No. 48-1, at pp.38-57 (¶¶ 29-44). Unlike the bank fraud offenses, the campaign finance offenses do relate to the subject matter of the pending state prosecution, both because the business records that defendant allegedly falsified were made to reimburse Cohen for the Stormy Daniels payoff, and because the People allege that among the crimes defendant intended to conceal when he falsified those records were Cohen’s FECA violations. However, in reviewing the relevant paragraphs in the search warrant application, it appears that much of the evidence cited at ¶¶ 29-44 of the search warrant application has already been produced to defendant through the People’s discovery in the state prosecution, because the People obtained much of that evidence through our own investigative steps—including telephone toll records, emails, text messages, formation paperwork related to shell companies Cohen created (Resolution Consultants LLC and Essential Consultants), records from First Republic Bank, and the signed nondisclosure agreement with Stormy Daniels, among other evidence. Defendant cannot show that there is a “particularized need” for disclosure from the federal government of materials he already received from the People in discovery.

The Department’s procedures for responding to *Touhy* requests provide that negotiation to limit the requesting party’s demand for records is ordinarily appropriate. *See* 28 C.F.R. § 16.24(c); Justice Manual § 1-6.220. Because much of the evidence sought by Request 3 as it relates to the

⁴ Defendant’s assertion that “DANY has produced tax materials for earlier years,” Def.’s Jan. 31 Letter at 2, is misleading. In response to a grand jury subpoena to

There is nothing selective or nefarious about the People’s possession of Cohen’s tax records.

government's probable cause showing on the campaign finance offenses was likely included in the People's discovery to defendant already, the U.S. Attorney should consider asking defendant to identify any particular records referenced in the search warrant application related to the campaign finance offenses that he believes he does not already possess. The U.S. Attorney can then consider whether defendant's request for those specific records meets his burden to show a "particularized need" for those materials, instead of considering a broad demand for materials defendant likely already has. To the extent defendant identifies specific records that were not already included in the People's discovery, the U.S. Attorney has the discretion to examine defendant's stated justification and decide whether the Rule 6(e)(3)(E)(i) exception to grand jury secrecy is satisfied.

Requests 4, 5, 6, and 7 seek all documents seized from, and all toll records relating to, two iPhones described in the search warrant as "Subject Device-1" and "Subject Device-2." The District Attorney's Office obtained both of those phones from Cohen in the course of our investigation; and on June 15, 2023, we produced to defendant in discovery both the full forensic images of the phones as well as the digital forensic extraction reports accessible to the People's case team (which were filtered for privilege). As before, defendant cannot show a particularized need for materials he already possesses.

Requests 8, 9, and 10 seek "all documents seized from" three of Cohen's email and online storage accounts. Defendant cannot show a particularized need for this extraordinarily broad request because it is "not limited to the subject matter of this case," and instead "seeks nothing more than 'the opportunity for an unrestrained foray into confidential records in the hope that the unearthing of some unspecified information [will] enable [them] to impeach witness[es].'" *Trump* Order on Motion to Quash 7, 10-11 (quoting *Gissendanner*, 48 N.Y.2d at 549).

Request 11 seeks "all agreements with Cohen or his counsel, including proffer agreements and privilege waivers." In the course of the People's investigation, we obtained a proffer agreement with Cohen in connection with a meeting with federal prosecutors scheduled for September 12, 2018, which the People produced to defendant in discovery. As above, defendant cannot show a particularized need to compel production from the federal government of materials he already received from the People. To the extent the government possesses any additional agreements or privilege waivers involving Cohen, the U.S. Attorney has the discretion to examine defendant's stated justification and decide whether the Rule 6(e)(3)(E)(i) exception to grand jury secrecy is satisfied.

Request 12 seeks "all documents memorializing statements by Cohen," including statements during meetings with (a) the New York Attorney General and New York State Department of Taxation and Financial Services; (b) personnel from the U.S. Attorney's Office for the Southern District of New York; and (c) "[t]he 'seven occasions' that Cohen met with the Special Counsel's Office."

Request 12(a) likely does not meet the particularized need standard because, to our knowledge, neither the New York Attorney General nor the New York State Department of Taxation and Financial Services ever investigated the false business records (or the underlying offenses that the People allege defendant intended to commit or conceal) at issue in the *People v. Trump* prosecution; and the state court already held that records unrelated to the subject matter of

the state prosecution are not material and relevant to the proceedings. *See Trump* Order on Motion to Quash 6-7; *see also* CPL § 610.20(4).

As to Request 12(b), the People obtained in the course of our investigation four Form 302s memorializing Cohen’s meetings with the U.S. Attorney’s Office and the FBI on October 8, 2018, October 17, 2018, January 21, 2019, and February 7, 2019. We produced those records to defense counsel in discovery on June 8, 2023.⁵ As before, defendant cannot show a particularized need to compel production from the federal government of materials he already received from the People. To the extent the U.S. Attorney’s Office possesses notes of meetings with Cohen on other dates that relate to the campaign finance violations to which he pleaded guilty, the U.S. Attorney has the discretion to examine defendant’s stated justification and decide whether the Rule 6(e)(3)(E)(i) exception to grand jury secrecy is satisfied.

Request 12(c)—which seeks documents memorializing the Special Counsel’s meetings with Cohen during the investigation of Russian interference in the 2016 presidential election—is, as with Request 12(a), not generally related to the subject matter of the state prosecution. *See Trump* Order on Motion to Quash 7. And to the extent defendant’s justification for those records is his interest in impeaching Cohen’s credibility based on alleged false statements to federal authorities in those meetings, *see* Def.’s Jan. 22 Letter at 2, 5, the People already produced in discovery the federal government’s filings that characterize those statements as false, as well as the corresponding court opinions that address those filings. We recognize, however, that unlike most of defendant’s other requests, Request 12(c) identifies a defined set of records memorializing seven witness meetings and is not on its face burdensome for the federal government to review. To the extent the U.S. Attorney concludes that any Form 302s or other records directly memorializing Cohen’s statements to the Special Counsel contain material that is relevant to Cohen’s credibility that is not already discussed in the federal government’s public filings identified above, the U.S. Attorney has the discretion to examine defendant’s stated justification and decide whether the Rule 6(e)(3)(E)(i) exception to grand jury secrecy is satisfied.

Requests 13 and 14 seek documents relating to books Cohen published or intended to publish, as well as agreements with publishers and media companies. Defendant’s justification to the U.S. Attorney explains his request for this records but does not note that the state court quashed defendant’s subpoena request to Cohen for his “contract with the publisher for the books *Disloyal and Revenge*, as well as documents sufficient to show the compensation [Cohen] received from the books *Disloyal and Revenge*, and from the podcast *Mea Culpa*,” holding that “in the context of this criminal proceeding, the Request seeks nothing more than general discovery.” *Trump* Order on Motion to Quash 11. Defendant’s *Touhy* request seeks a far broader set of such records from the federal government; given the state court’s holding that these records are impermissible general discovery and are not material and relevant to the criminal case, defendant cannot meet his burden

⁵ Defendant’s January 22 letter states that “DANY has produced only a subset of the FBI’s reports relating to interviews of Mr. Cohen. DANY has not produced the complete set of interview reports.” Def.’s Jan. 22 Letter at 4. The People have produced in discovery all versions of all FBI reports in our possession relating to interviews of Cohen and all other witnesses.

to show a “particularized need” sufficient to overcome the grand jury secrecy prohibition on disclosure.⁶

Request 15 seeks “all documents reflecting or memorializing communications with the Manhattan District Attorney’s Office, the Office of the New York State Attorney General, or the Office of Special Counsel Robert S. Mueller III, regarding (a) Crimes, misconduct, and/or bad acts by Cohen; (b) The book titled *People v. Donald Trump: An Inside Account*; or (c) Cohen’s credibility.” Any communications with the New York Attorney General’s Office on these topics are irrelevant to the *People v. Trump* prosecution and do not meet the particularized need standard; this request is, as the state court previously prohibited, an effort at “an unrestrained foray into confidential records in the hope that the unearthing of some unspecified information [will] enable them to impeach witness[es].” *Trump* Order on Motion to Quash 10-11 (quoting *Gissendanner*, 48 N.Y.2d at 549). The same is true of communications between the U.S. Attorney’s Office and the Special Counsel’s Office regarding Cohen.

As for the request for communications between the District Attorney’s Office and the U.S. Attorney’s Office on the specified topics, the People have already produced to defendant—after exercising due diligence and reviewing all items and information in the People’s possession, custody or control—all “evidence and information” that tends to “impeach the credibility of a testifying prosecution witness,” including Cohen, as required by CPL § 245.20(1)(k)(iv). For the same reason, the state court has already quashed defendant’s request to seek the same records from a third party. *See Trump* Order on Motion to Quash 7-8. To the extent the U.S. Attorney is nonetheless aware of responsive records on the specified topics, the U.S. Attorney should review those communications and make a determination regarding disclosure based on the applicable standard.

c. The tax secrecy provisions of the Internal Revenue Code. To the extent the requested materials are not exempt from disclosure under the Privacy Act and grand jury secrecy, the Internal Revenue Code applies to prohibit disclosure of the records sought in Request 1 and Request 2 of defendant’s *Touhy* request.

The Department’s regulations prohibit disclosure where doing so would violate a statutory restriction, such as the tax secrecy provisions of the Internal Revenue Code. *See* 28 C.F.R. § 16.26(b)(1) (citing 26 U.S.C. § 6103). The tax secrecy statute provides generally that “[r]eturns and return information shall be confidential, and except as authorized by this title,” “no officer or employee of the United States . . . shall disclose any return or return information obtained by him in any manner in connection with his service as such an officer or an employee or otherwise or under the provisions of this section.” 26 U.S.C. § 6103(a), (a)(1); *see also id.* § 6103(b)(1) (defining “return”); *id.* § 6103(b)(2) (defining “return information”). The statutory exceptions to tax secrecy are listed at 26 U.S.C. §§ 6103(c) to (o).

⁶ On January 25, 2024, defendant served subpoenas under CPL § 610.20 on the publishers of Cohen’s two books—*Disloyal* and *Revenge*—that also sought the same records (and more) that the state court prohibited defendant from obtaining directly from Cohen. The People moved to quash those subpoenas on February 2; one of the publishers filed its own motion to quash on February 6; and defendant’s opposition to the People’s motion to quash is due on February 16.

Much or all of the material sought by Request 1 is likely protected from disclosure by tax secrecy. Request 1(a) expressly seeks tax returns and work papers that are prohibited from disclosure by 26 U.S.C. § 2601(a); and Requests 1(b) to 1(h)—which seek records related to the tax evasion counts to which Cohen pleaded guilty—largely appear to call for records that would fall within the definition of “return information” that is prohibited from disclosure by 26 U.S.C. §§ 2601(a) & (b)(2). Request 2, which seeks “[f]or the tax years from 2012 to the present, . . . all state and federal income tax filings, and associated work papers, relating to Cohen and/or entities associated with Cohen,” even more clearly falls within the prohibition of disclosure of tax returns and return information. None of the statutory exceptions to tax secrecy applies here. *See* 26 U.S.C. §§ 6103(c) to (o).

Defendant’s letter to the U.S. Attorney contends that the exceptions to tax secrecy at 26 U.S.C. §§ 6103(h)(4)(B) and (C) apply to permit disclosure. *See* Def.’s Jan. 22 Letter at 6. There are many flaws with this argument. First, the *People v. Trump* prosecution is not a “proceeding pertaining to tax administration” as required by 26 U.S.C. § 6103(h)(4). It is a prosecution for falsifying business records, in which—as noted—“violations of [another statute] are not elements of the crime charged,” and “Trump can be convicted of a felony even if he did not commit any crime beyond the falsification, so long as he intended to do so or to conceal such a crime.” *Trump*, 2023 WL 4614689, at *10. A prosecution for falsifying business records, whatever the alleged guilty intent, is not a “proceeding pertaining to tax administration,” as the statutory definition of “tax administration” makes clear. *See* 26 U.S.C. § 6103(b)(4).

Second, accepting defendant’s view that 26 U.S.C. §§ 6103(h)(4)(B) or (C) apply here would again require the Department to conclude that the state court’s express application of state law, and the state court’s holdings regarding the scope of the pending prosecution, are both wrong. Section 6103(h)(4)(B) only applies if “the treatment of an item reflected on such return is directly related to the resolution of an issue in the proceeding,” and section 6103(h)(4)(C) only applies if the return “directly relates to a transactional relationship between a person who is a party to the proceeding and the taxpayer which directly affects the resolution of an issue in the proceeding.” But the state court already expressly held that “[h]ow Mr. Cohen treated the alleged \$420,000 payment for tax purposes is immaterial to the question of Defendant’s intent to defraud – that is because Defendant’s intent is separate and apart from whether his intended result actually came to fruition.” *Trump* Order on Motion to Quash 10. An issue that is “immaterial” to any element of the charged offenses, *id.*, cannot “directly relate to” or “directly affect[]” the resolution of any issue. 26 U.S.C. §§ 6103(h)(4)(B), (C).

Third, even if the exceptions for proceedings “pertaining to tax administration” applied here, which they do not, defendant’s requests don’t even seek records that pertain. Request 1 seeks records related to Counts One to Five of the *Cohen* Information. Those are tax evasion counts for the years 2012 to 2016 that do not overlap with Cohen’s possible tax treatment in 2018 of an allegedly illegal reimbursement he received in 2017. And Request 2 seeks all filings and work papers for Cohen and any related entity for the tax years “from 2012 to the present.” The overbreadth of that request for sensitive records confirms the state court’s holding that defendant’s request for Cohen’s tax information “seeks nothing more than ‘the opportunity for an unrestrained foray into confidential records in the hope that the unearthing of some unspecified information [will] enable [them] to impeach witness[es].’” *Id.* at 10-11 (quoting *Gissendanner*, 48 N.Y.2d at 549) (alteration in original).

Disclosure of any records in response to Request 1 or Request 2 in defendant's *Touhy* request is therefore prohibited under 28 C.F.R. § 16.26(b)(1) and the Internal Revenue Code, 26 U.S.C. § 6103.

d. Governmental privileges. Finally, and to the extent not prohibited from disclosure for the reasons described above, government privileges likely apply to restrict disclosure of a subset of the materials sought by defendant's *Touhy* request.

The Department's regulations restrict disclosure of privileged information in response to a *Touhy* request. *See* 28 C.F.R. §§ 16.26(a)(2), (b)(5). Certain of defendant's *Touhy* requests appear to seek records protected by the government's law enforcement, deliberative process, attorney-client, and work product privileges. We also note that the request defines "documents" to include "any draft or non-identical copy" of any document; drafts of any of the materials otherwise disclosable in response to defendant's *Touhy* request are of course extremely likely to be protected under the deliberative process privilege. Because the District Attorney's Office does not know what responsive materials are in the U.S. Attorney's case file that may be protected by these or other privileges, we do not state a position on how the government's privileges may apply here, and whether any qualified privileges are overcome by a sufficient showing of need.

Sincerely,

ALVIN L. BRAGG, JR.
District Attorney, New York County

By: /s/ Matthew Colangelo
Matthew Colangelo
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Susan Hoffinger
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Ex. 6



ALVIN L. BRAGG, JR.
DISTRICT ATTORNEY

DISTRICT ATTORNEY
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(212) 335-9000

February 9, 2024

BY ELECTRONIC MAIL

Sarah S. Normand
Deputy Chief, Civil Division
United States Attorney's Office
Southern District of New York
86 Chambers Street, Third Floor
New York, NY 10007

RE: *Touhy* request by the defendant in *People of the State of New York v. Donald J. Trump*, Indictment No. 71543-23 (Sup. Ct. N.Y. Cnty.).

Dear Deputy Chief Normand,

The District Attorney's Office submits this letter to supplement our response regarding Request 12 in defendant's *Touhy* request and to identify for the U.S. Attorney's awareness, to the extent relevant to your consideration of the *Touhy* request, the witness statements from Michael Cohen that are in our possession and that we produced to defendant in discovery in *People v. Trump*.

Regarding the request in Request 12(a) for witness statements by Cohen during meetings with the New York Attorney General, we possess and produced to defendant the following:

[REDACTED]

Regarding the request in Request 12(a) for witness statements by Cohen during meetings with the New York State Department of Taxation and Finance, we possess and produced to defendant

[REDACTED]

Regarding the request in Request 12(b) for witness statements by Cohen in meetings with personnel from the U.S. Attorney's Office for the Southern District of New York, we possess and produced to defendant

[REDACTED]

[REDACTED]

Regarding the request in Request 12(c) for witness statements by Cohen during “[t]he ‘seven occasions’ that Cohen met with the Special Counsel’s Office,” we possess and produced to defendant [REDACTED] that we identified from public sources and that appear to have been publicly disclosed in FOIA litigation styled *Leopold v. U.S. Dep’t of Justice*, No. 19-cv-1278 (D.D.C.), and that memorialize meetings with Cohen dated September 12, 2018, November 12, 2018, November 20, 2018, and March 19, 2019.

We of course produced other witness statements by Cohen that are memorialized in notes of Cohen’s meetings with staff of the District Attorney’s Office, as well as in public testimony and other public statements, which we have not listed here because they do not appear to overlap with any of the records sought in defendant’s *Touhy* request.

Sincerely,

ALVIN L. BRAGG, JR.
District Attorney, New York County

By: /s/ Matthew Colangelo
Matthew Colangelo
Christopher Conroy
Susan Hoffinger
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Ex. 7



TODD BLANCHE
Todd.Blanche@blanchelaw.com
(212) 716-1250

February 19, 2024

Via Email
Sarah Normand
U.S. Attorney's Office
Southern District of New York

Re: January 18, 2024 Subpoena Duces Tecum And *Touhy* Request

Dear Sarah:

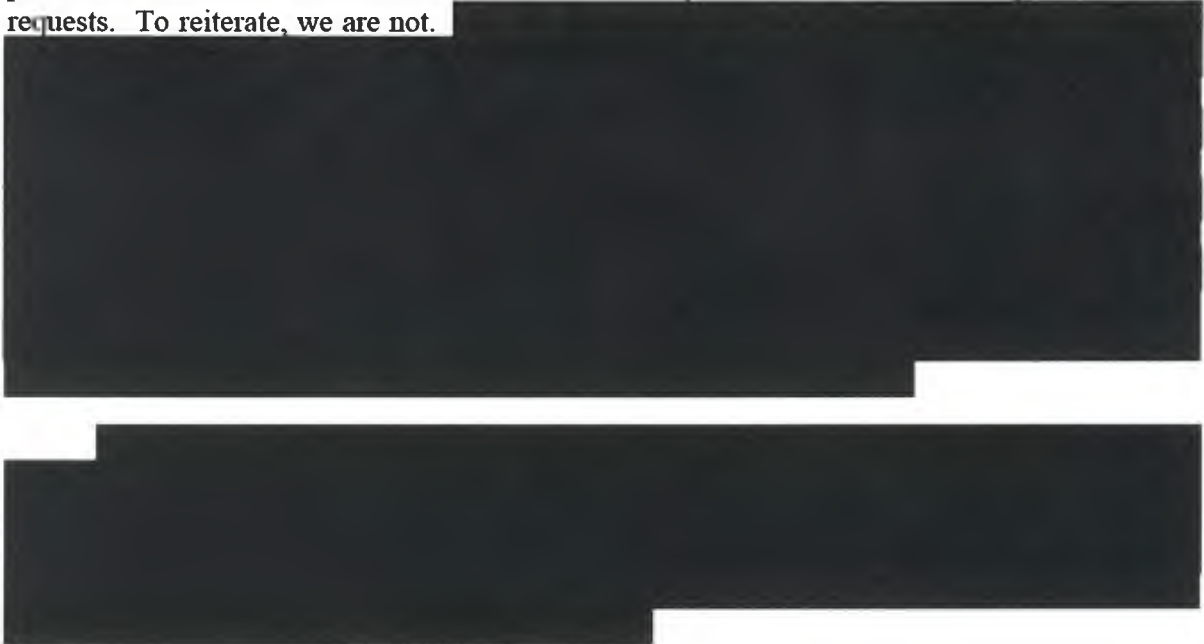
[REDACTED]

[REDACTED]

[REDACTED]

February 19, 2024

During our February 14 call, you asked whether we were comfortable that DANY had produced the same set of data from one of Cohen's phones that we are seeking in the *Touhy* requests. To reiterate, we are not.



Respectfully Submitted.

/s/ Todd Blanche

Todd Blanche

Emil Bove

Stephen Weiss

Blanche Law PLLC

Attorneys for President Donald J. Trump

Enclosure



[REDACTED]



Ex. 8



U.S. Department of Justice

*United States Attorney
Southern District of New York*

*86 Chambers Street
New York, New York 10007*

February 23, 2024

BY EMAIL

Todd Blanche, Esq.
Emil Bove, Esq.
Blanche Law

Re: Determination regarding *Touhy* Request to the U.S. Attorney's Office for the Southern District of New York in connection with *People of the State of New York v. Trump*, Index No. 71543-23

Dear Counsel:

This letter provides a determination regarding the defendant's request, by subpoena *duces tecum* dated January 18, 2024 ("*Touhy* Request" or "Subpoena"), seeking production of documents from this Office in connection with the above-referenced criminal proceeding, pursuant to the Department of Justice's ("Department's" or "DOJ's") *Touhy* regulations, 28 C.F.R. §§ 16.21-16.29.

***Touhy* Request**

The Subpoena contains sixteen requests for documents relating to Michael Cohen that fall into seven categories:

(i) *Tax-Related Documents*: Requests 1-2 seek documents relating to the tax evasion counts (Counts One through Five) charged in the August 21, 2018 Information in *United States v. Cohen*, 18 Cr. 602(JMF) ("*United States v. Cohen*"), ECF No. 2 ("SDNY Information"), and all federal and state income tax filings and associated work papers for the tax years 2012 to the present, relating to Mr. Cohen and/or entities associated with him;

(ii) *Documents Discussed in Search Warrant Application*: Request 3 seeks documents "discussed or relied upon in any way to establish probable cause" in the search warrant application bearing docket number 18 Mag. 2969, in *United States v. Cohen*, ECF No. 43-1 ("Search Warrant Application"), including bank records and emails from nine identified financial institutions;

(iii) *Documents Seized from iPhones and Email Accounts*: Requests 4-10 seek "all documents seized from" and "all toll records relating to" two Apple iPhones described in the Search Warrant Application, and "all documents seized from" three email accounts described in the Search Warrant Application;

(iv) *Cohen Agreements and Statements*: Requests 11-12 seek agreements with Mr. Cohen or his counsel, including proffer agreements and privilege waivers, and documents memorializing statements by Cohen, including statements during meetings with the New York Attorney General (“NYAG”) and New York State Department of Taxation and Financial Services (“NYDTFS”), meetings with this Office, and certain meetings with the Office of Special Counsel Robert S. Mueller III (“SCO”);

(v) *Documents Relating to Cohen Books, Manuscripts and Publishing/Media Agreements*: Requests 13-14 seek documents relating to three books or manuscripts by Mr. Cohen and agreements relating to Mr. Cohen involving twelve publishing or media companies;

(vi) *Communications with DANY, NYAG, or SCO*: Request 15 seeks documents reflecting or memorializing communications with the Manhattan District Attorney’s Office (“DANY”), NYAG, or SCO regarding Mr. Cohen’s “[c]rimes, misconduct and/or bad acts” or “credibility,” or the book titled *People v. Donald Trump: An Inside Account*; and

(vii) *Documents Regarding Order to Show Cause*: Request No. 16 seeks non-privileged documents and communications relating to the December 12, 2023 order to show cause docketed at ECF No. 96 in *United States v. Cohen*.

You have confirmed that these requests do not seek material that is publicly available.

***Touhy* Determination**

The Department’s *Touhy* regulations identify several considerations that Department officials should evaluate in deciding whether to authorize disclosure in response to a subpoena or other demand. *See* 28 C.F.R. § 16.26.

First, Department officials should consider “[w]hether such disclosure is appropriate under the rules of procedure governing the case or matter in which the demand arose.” 28 C.F.R. § 16.26(a)(1). According to your January 22, 2024 letter, you issued the Subpoena pursuant to § 610.20(3) of the New York Criminal Procedure Law (“CPL”) to obtain evidence in connection with the criminal proceeding in *People of the State of New York v. Trump*, Index No. 71543-23 (“*People v. Trump*”). The applicable rule of procedure governing a third-party subpoena *duces tecum* issued in a New York State criminal proceeding is set forth in CPL § 610.20(4) and case law applying that provision. Under CPL § 610.20(4), “the showing required to sustain any subpoena issued under this section is that the . . . evidence sought is reasonably likely to be relevant and material to the proceedings, and the subpoena is not overbroad or unreasonably burdensome.”¹

¹ You have suggested that CPL § 245.20(1), rather than CPL § 610.20(4), provides the applicable rule of procedure. *See* Jan. 31, 2024 Letter at 3. By its plain terms, however, CPL § 245.20(1) governs materials that “the prosecution shall disclose to the defendant.” This provision is not applicable to this Office, which is not “the prosecution” but rather a third party to the criminal proceeding. Instead, the Subpoena was “issued... pursuant to C.P.L. § 610.20(3),” which authorizes attorneys for a criminal defendant to issue subpoenas to third parties, provided they can make the showing required by CPL § 610.20(4). Jan. 22, 2024 Letter at 5.

In evaluating whether the Subpoena meets this standard, Judge Merchan’s December 18, 2023 Decision and Order in *People v. Trump* (“December 18 Order”) is instructive. In that Order, Judge Merchan applied CPL § 610.20(4) in evaluating motions to quash a third-party subpoena issued to Mr. Cohen that sought some of the same records sought in the Subpoena to this Office.

Judge Merchan identified the principles that guide an analysis of whether the standard in CPL § 610.20(4) has been met. According to the New York Court of Appeals, “a subpoena is properly quashed when the party issuing the subpoena fails ‘to demonstrate any theory of relevancy or materiality, but instead, merely desires the opportunity for an unrestrained foray into confidential records in the hope that the unearthing of some unspecified information will enable them to impeach witnesses.’” *Id.* at 6 (quoting *People v. Gissendanner*, 48 N.Y.2d 543, 549 (1979) (alterations omitted)). “A subpoena *duces tecum* may not generally be ‘used for the purpose of discovery or to ascertain the existence of evidence.’” *Id.* (quoting *Gissendanner*, 48 N.Y.2d at 551). “When deciding a motion to quash a subpoena, access must be afforded to data relevant and material to the determination of guilt or innocence, as, for example, when a request for access is directed toward revealing specific biases, prejudices or ulterior motives of the witness as they may relate to the issues or personalities at hand,” or “information which if known to the trier of fact[] could very well affect the outcome of the trial.” *Id.* (quoting *Gissendanner*, 48 N.Y.2d at 548 (quotation marks omitted)). But “‘there is no such compulsion when requests to examine records are motivated by nothing more than impeachment of witnesses’ general credibility.’” *Id.* (quoting *Gissendanner*, 48 N.Y.2d at 548). Based on these principles, Judge Merchan articulated the relevant inquiry under CPL 610.20(4) as “whether the subpoena seeks information to be used for impeachment of general credibility or is instead directed towards revealing specific biases, prejudices or ulterior motives related directly to personalities or issues in the instant matter; whether the solicited information is material to the question of guilt or innocence, or nothing more than a ‘fishing expedition.’” *Id.* at 6-7.

We understand you believe “Judge Merchan’s ruling constituted a flawed and erroneous application of the legal framework that was relevant to his decision—C.P.L. § 610.20(3)-(4)—which should not be persuasive to th[is] Office.” Jan. 31, 2024 Letter at 1. We also understand that the defendant has moved for reargument of some aspects of the December 18 Order in the criminal case. Unless and until Judge Merchan grants the motion for reargument, however, the December 18 Order remains the law of the case. While sovereign immunity bars direct enforcement by a state court of a subpoena against the Department or its employees,² and the Department must make an independent judgment as to the propriety of disclosure under the *Touhy* regulations, Judge Merchan’s Order is persuasive authority as to the proper application of CPL § 610.20(4) to a third-party subpoena in the context of *People v. Trump*.

Second, “[i]n deciding whether to make disclosures pursuant to a demand” under the *Touhy* regulations, Department officials should consider “[w]hether [such] disclosure is appropriate under the relevant substantive law concerning privilege.” 28 C.F.R. § 16.26(a)(2). Some of the

² See, e.g., *Edwards v. DOJ*, 43 F.3d 312, 316 (7th Cir. 1994) (“the review action must be in federal court pursuant to 5 U.S.C. § 702, rather than in a state court that lacks jurisdiction”); *In re Elko County Grand Jury*, 109 F.3d 554 (9th Cir. 1997); *Smith v. Cromer*, 159 F.3d 875, 879 (4th Cir. 1998).

requests in the Subpoena implicate privileged information, including but not limited to information protected by the work product doctrine, the deliberative process privilege, and the law enforcement privilege. While some of the applicable privileges may be qualified, *see* Jan. 22, 2024 Letter at 6, the defendant would need to make a particularized showing to overcome such privileges. And with regard to attorney work product, even if the defendant could make a showing of substantial need for specific documents, and inability to obtain their substantial equivalent by other means, documents reflecting prosecutors' mental impressions, conclusions, opinions, and legal theories would remain protected. *See Hickman v. Taylor*, 329 U.S. 495, 512-13 (1947); *cf.* Fed. R. Civ. P. 26(b)(3)(B).

Third, the *Touhy* regulations provide that "disclosure will not be made by any Department official" if it would reveal certain categories of protected information set forth in 28 C.F.R. § 16.26(b). Among other things, disclosure is prohibited if it "would violate a statute, such as the income tax laws, 26 U.S.C. §§ 6103 and 7213," or the Privacy Act, 5 U.S.C. § 552a, "or a rule of procedure, such as the grand jury secrecy rule, [Fed. R. Cr. P.] Rule 6(e)." 28 C.F.R. § 16.26(b)(1). Disclosure is also barred if it "would reveal investigatory records compiled for law enforcement purposes, and would interfere with enforcement proceedings or disclose investigatory techniques and procedures the effectiveness of which would thereby be impaired." *Id.* § 16.26(b)(5).

I have carefully considered the *Touhy* Request, your letters of January 22, January 31, and February 19, 2024,³ and DANY's letters of February 7 and February 9, 2024. Applying the factors set forth in the Department's *Touhy* regulations, I make the following determinations with respect to each of your requests.

(i) Requests 1-2: Tax-Related Documents

Requests 1 and 2 seek documents relating to the tax evasion counts charged in the SDNY Information, and all federal and state income tax filings and associated work papers for the tax years 2012 to the present relating to Mr. Cohen and/or entities associated with him. I decline to authorize disclosure of the records requested in this category, for the following reasons.

First and foremost, disclosure is not "appropriate under the rules of procedure governing the case or matter in which the demand arose," 28 C.F.R. § 16.26(a)(1), as interpreted and applied by Judge Merchan in his December 18 Order. The requests for tax-related documents in this category directly overlap with requests in the subpoena to Mr. Cohen that were quashed by Judge Merchan.

Specifically, Request 6 of the subpoena to Mr. Cohen sought, "[f]or tax years 2016, 2017 and 2018, all documents and communications relating to any tax liabilities—state or federal—owed by [Mr. Cohen] or by any entity in which [he] hold[s] or held, directly or indirectly, an ownership interest, including all federal and state tax returns [he] filed . . . , all draft tax returns, all documents related to income tax calculations or deductions from income, all communications with accountants, and all accountant work papers." Dec. 18 Order at 10. Judge Merchan found this request "overbroad," noting that it "appears to be at its core, a request for general discovery."

³ At your request, this Office has not shared your February 19, 2024 letter with DANY.

Id. at 10. In Judge Merchan’s view, “[i]t would appear that Defendant here seeks nothing more than ‘the opportunity for an unrestrained foray into confidential records in the hope that the unearthing some unspecified information will enable them to impeach witnesses.’” *Id.* at 10-11 (quoting *Gissendanner*, 48 N.Y.2d at 549) (alterations omitted). Accordingly, Judge Merchan ruled that “[t]he degree of this invasion of the alleged stated purpose can[]not be justified,” and quashed the request in its entirety. *Id.* at 11.⁴

Requests 1 and 2 of the Subpoena to this Office appear to be less relevant or material than the subpoena requests quashed by Judge Merchan. Request 1 seeks documents related to the tax evasion counts of the SDNY Information. Those counts involved conduct by Mr. Cohen from 2012 to 2016 that is unrelated to the conduct at issue in *People v. Trump*, which as you note “focuses on payments to Mr. Cohen in approximately 2017.” Jan. 22, 2024 Letter at 3 (noting DANY’s allegations that certain records “were ‘false’ because they indicated that the payments were part of a ‘retainer’ for ‘legal’ services by Mr. Cohen”); *see also* Feb. 7, 2024 DANY Letter at 8-9 (characterizing prosecution as concerning “whether defendant lied in his business records by falsely describing the \$420,000 payments to Cohen in 2017 as payments for legal services pursuant to a retainer, rather than truthfully describing them as reimbursements for the Stormy Daniels payoff”). The defendant has not “show[n]” how records relating to Mr. Cohen’s tax evasion in 2012-2016 are “reasonably likely to be relevant and material to the proceedings” in *People v. Trump*, and the Subpoena is overbroad. CPL § 610.20(4); Dec. 18 Order at 10-11 (quashing request for some of the same records sought from Mr. Cohen, including tax filings and documents related to tax liabilities in 2016, as an “overbroad . . . request for general discovery”); *see also id.* at 7 (quashing separate subpoena request seeking materials that were “not limited to the subject matter of th[e] case”).

Similarly, according to Judge Merchan’s December 18 Order, Mr. Cohen’s state and federal income tax filings and associated work papers sought in Request 2 of the Subpoena are not “reasonably likely to be relevant and material to the proceedings” in *People v. Trump*. CPL § 610.20(4); *see* Dec. 18 Order at 10-11. For the years other than 2017, you have not identified any theory of relevance for tax filings and associated work papers. *See* Dec. 18 Order at 6 (“a subpoena is properly quashed when the party issuing the subpoena fails to demonstrate any theory of relevancy and materiality” (citation and quotation marks omitted)). With respect to Mr. Cohen’s tax filings and associated work papers for 2017, the year of the payments at issue in *People v. Trump*, Judge Merchan has ruled that such a narrowed request “would still seek information and documents which are neither relevant nor material to the issue of guilt or innocence.” *Id.* at 10. Judge Merchan found that “[h]ow Mr. Cohen treated the alleged \$420,000 payment for tax purposes is immaterial to the question of Defendant’s intent to defraud . . . because Defendant’s intent is separate and apart from whether his intended result actually came to fruition.” *Id.*

We note that in his motion for reargument, the defendant has narrowed his request for tax-related documents to “[d]ocuments sufficient to show how the entire \$420,000 payment was

⁴ The subpoena to Mr. Cohen also sought documents sufficient to show “which accountants prepared and filed [Mr. Cohen’s] tax returns for the tax years 2016, 2017 and 2018.” Dec. 18 Order at 11. Judge Merchan quashed this request as well, finding that it “seeks general discovery and appears to be an ‘end around’ the possibility that Request 6 would be quashed.” *Id.*

treated—whether as taxable income or as non-taxable reimbursement—by [Mr. Cohen] on [his] personal tax returns,” Jan. 17, 2024 Motion at 10, and does not challenge Judge Merchan’s rulings with regard to other tax-related documents. To the extent Judge Merchan grants the defendant’s motion and enforces the Cohen subpoena with regard to this narrowed request, the defendant should be able to obtain the requested records from Mr. Cohen. With regard to the broader requests that were quashed by Judge Merchan, the December 18 Order indicates that disclosure in response to Requests 1 and 2 of the Subpoena to this Office is not appropriate under CPL § 610.20(4). *See* 28 C.F.R. § 16.26(a).

To the extent Request 1 seeks privileged information, including but not limited to attorney work product, disclosure is also not “appropriate under the relevant substantive law concerning privilege.” 28 C.F.R. § 16.26(a)(2).

Finally, to the extent Requests 1 and 2 seek disclosure of records protected by 26 U.S.C. § 6103 or Federal Rule of Criminal Procedure 6(e), the Department’s *Touhy* regulations prohibit disclosure in the absence of an applicable exception. *See* 28 U.S.C. § 16.26(b)(1). Because disclosure is not appropriate under CPL § 610.20(4), *see* 28 C.F.R. § 16.26(a), it is not necessary to analyze the applicability of these authorities to the specific documents sought. For the reasons set forth above, however, it does not appear that any exception would apply to the records sought in Requests 1 and 2.

(ii) Request 3: Documents Discussed in Search Warrant Application

With regard to Request 3, I decline to authorize disclosure to the extent it seeks all documents “discussed or relied upon in any way to establish probable cause” in the Search Warrant Application filed in *United States v. Cohen*, ECF No. 43-1. The referenced document is 269 pages long and includes an 80-page affidavit. *See id.* (affidavit at pages 2-81, duplicated at pages 104-183). In discussing the evidence giving rise to probable cause, the affidavit often refers to general categories of records reviewed by the affiant, such as “property records,” “bank records,” “records,” “data” or “information” maintained by various financial institutions or telecommunications providers, “emails obtained pursuant to search warrants,” “reports of interviews” of employees of various entities, and “public records,” without identifying specific records. *See, e.g., id.* at 3-5, 7, 10-11, 13-20, 23, 27, 29-31, 33-35, 37-38, 60-62, 64-65, 67, 69. It would be a painstaking and extremely time-intensive task to attempt to identify the specific records referred to in the affidavit. In many cases, it may not be possible to identify the records referred to only in general terms, let alone documents “relied upon in any way” to establish probable cause. Accordingly, to the extent it seeks documents discussed or relied upon in the Search Warrant Application, the request is unreasonably burdensome, and disclosure is not appropriate under CPL § 610.20(4). *See* 28 C.F.R. § 16.26(a)(1). To the extent Request 3 seeks information “relied upon in any way” but not discussed in the Search Warrant application, disclosure is not appropriate for the additional reason that it would reveal prosecutors’ mental impressions and conclusions that are protected by the attorney work product doctrine. *See* 28 C.F.R. § 16.26(a)(2); *Hickman*, 329 U.S. at 512-13; *cf. Fed. R. Civ. P.* 26(b)(3)(B).

By contrast, to the extent Request seeks bank records and emails obtained from nine identified financial institutions, it would not require a retroactive analysis of whether those records

were referred to in the Search Warrant Application. This request is overbroad insofar as this Office obtained records from these institutions relating to accounts maintained by individuals other than Mr. Cohen, and I decline to authorize disclosure of any such records. With regard to records pertaining to accounts maintained by Mr. Cohen, however, it appears that this Request may seek information that is relevant and material to the proceeding. DANY appears to agree that “documents responsive to Request 3[,] if related to Michael Cohen’s campaign finance offenses and if not already obtained by the People and produced to defendant in discovery,” “may, in the discretion of the responsible Department official (and if not prohibited from disclosure on another basis), satisfy the relevant standards for disclosure.” Feb. 7, 2024 DANY Letter at 2; *see also id.* at 11-12. This Office is not in a position to determine which materials have been obtained by the People and produced to the defendant in discovery, and it would be unreasonably burdensome for this Office, as a non-party, to review the materials to identify documents that are related to Mr. Cohen’s campaign finance offenses. In addition, some or all of the requested materials are protected by Fed. R. Crim. P. 6(e), and this Office currently has authorization to share grand jury information only with law enforcement authorities. Accordingly, I authorize production of the requested financial institution records relating to Mr. Cohen to DANY, with the understanding that any relevant, material and/or discoverable materials will be shared with the defense.

(iii) Requests 4-10: Documents Seized from iPhones and Email Accounts

Requests 4-10 seek “all documents seized from” two Apple iPhones and three email accounts belonging to Mr. Cohen and described in the Search Warrant Application, as well as “all toll records relating to” the two iPhones.⁵

You assert that documents seized from Mr. Cohen’s phones and email accounts are relevant and material because, in your view, they are probative of potential bias and motive. Jan. 31, 2024 Letter at 2; *see* Dec. 18 Order at 7 (subpoena may be appropriate if it is “directed towards revealing specific biases, prejudices or ulterior motives related directly to personalities or issues in the instant matter”). You maintain that the seized data sought in Requests 4-10 is different from the requests quashed by Judge Merchan insofar as you “are seeking evidence that th[is] Office seized pursuant to the search warrants—a process that is separate from the initial collection of data from electronic service providers—*because* the evidence was probative of fraudulent schemes by Mr. Cohen.” Jan. 31, 2024 Letter at 2. You assert that by seeking evidence that the Office seized, you have “pursued a narrower approach in the *Touhy* Request[] that Judge Merchan has not addressed.” *Id.*

DANY does not appear to dispute that the seized records sought in Requests 4-10 may include documents that are relevant and material. However, DANY asserts that at least some of these requests are overbroad insofar as they are “not limited to the subject matter of this case.” Feb. 7, 2024 DANY Letter at 12. It would be unreasonably burdensome for this Office to review the seized materials to identify potentially relevant material. Although the overbreadth and burden

⁵ DANY asserts that it obtained the two iPhones during its own investigation and “produced to defendant in discovery both the full forensic images of the phones as well as the digital forensic extraction reports accessible to the People’s case team (which were filtered for privilege).” Feb. 7, 2024 DANY Letter at 12. However, you have advised this Office that you are not confident that the data obtained and produced by DANY is coextensive with the data seized by this Office.

objections would be sufficient bases to deny this request, under the extraordinary circumstances of this case, I authorize disclosure of the seized materials, subject to entry of an appropriate Privacy Act and Protective Order that incorporates the provisions of the Protective Order entered by Judge Merchan in *People v. Trump* on May 8, 2023. *See* Feb. 7, 2024 DANY Letter at 7.⁶

By contrast, the requested toll records relating to the iPhones described in the Search Warrant Application are not among the seized materials, and you have not identified why such records would be relevant or material to *People v. Trump*. Accordingly, disclosure is not appropriate under the rules of procedure applicable to that proceeding. *See* Dec. 18 Order at 6 (“a subpoena is properly quashed when the party issuing the subpoena fails to demonstrate any theory of relevancy and materiality” (citation and quotation marks omitted)). To the extent you are seeking records obtained via grand jury subpoena, disclosure is also barred by Fed. R. Crim. P. 6(e) absent a showing of particularized need.

(iv) Requests 11-12: Cohen Agreements and Statements

Request 11 seeks agreements with Mr. Cohen or his counsel, including proffer agreements and privilege waivers, and Request 12 seeks documents memorializing statements by Cohen, including statements during meetings with NYAG, NYDTFS, this Office, and certain meetings with the SCO. Without conceding that Request 16 satisfies the standards of CPL § 610.20(4), I provide the following response.

This Office located five documents responsive to Request 11, including three versions of a proffer agreement with this Office and two privilege waivers provided by Mr. Cohen.

With regard to Request 12, this Office located the following responsive records:

- FD-302s and handwritten notes reflecting statements provided during meetings with this Office on October 8, 2018, October 17, 2018, January 21, 2019, and February 7, 2019.
- An FD-302 reflecting a meeting with the SCO on October 8, 2018, at which AUSAs from this Office were also present.
- Marked-up versions of FD-302s reflecting meetings with the SCO on August 7, 2018, September 18, 2018 (at which an AUSA from this Office was also present), November 12, 2018, November 20, 2018, and March 19, 2019. These records were not contained in this Office’s investigative files, but rather were sent by FBI to EOUSA, and then to SDNY, for purposes of a FOIA consultation in pending litigation. The records contain notations identifying proposals for redaction of information pursuant to various FOIA exemptions, and associated margin notes.
- An FD-302 reflecting a meeting with NYAG on October 17, 2018, at which AUSAs were also present.

⁶ This Office will prepare an application for a Privacy Act and Protective Order for submission to the U.S. District Court for the Southern District of New York.

With the exception of the marked-up versions of the FD-302s reflecting meetings with SCO, I authorize the above-referenced documents responsive to Requests 11 and 12, with redactions of FBI file numbers and the names of law enforcement personnel, subject to entry of an appropriate Privacy Act and Protective Order that incorporates the provisions of the Protective Order entered by Judge Merchan in *People v. Trump* on May 8, 2023.

The marked-up versions of FD-302s reflecting meetings with the SCO are privileged under both the work product and deliberative process privileges, and therefore not appropriate for disclosure. See 28 C.F.R. § 16.26(a)(2). However, this Office has consulted with the FBI and other relevant Department components, and the FBI has provided clean versions of these 302s. I authorize disclosure of these 302s, with redactions of FBI file numbers and identifying information of law enforcement personnel, subject to entry of an appropriate Privacy Act and Protective Order that incorporates the provisions of the Protective Order entered by Judge Merchan in *People v. Trump* on May 8, 2023.

This Office did not identify any responsive documents memorializing statements by Cohen during meetings with the SCO on dates other than those identified above, or during any meetings with NYDTFS.

(v) Requests 13-14: Documents Relating to Cohen Books, Manuscripts and Agreements

Request 13 seeks documents related to three books or manuscripts by Mr. Cohen: (i) *Trump Revolution: From the Tower to the White House, Understanding Donald J. Trump* (“*Trump Revolution*”), (ii) *Revenge: How Donald Trump Weaponized the U.S. Department of Justice Against His Critics* (“*Revenge*”), and (iii) *Disloyal: A Memoir: The True Story of the Former Personal Attorney to President Donald J. Trump* (“*Disloyal*”). Request 14 seeks agreements relating to Cohen and twelve listed publishing or media entities.

Judge Merchan quashed a similar request for draft manuscripts for the books *Disloyal* and *Revenge*, finding “no reasonable likelihood that the information sought is relevant or material” to the proceedings in *People v. Trump*. Dec. 18 Order at 11. Judge Merchan also quashed a request for Mr. Cohen’s contract with the publisher of the books *Disloyal* and *Revenge*, as well as documents sufficient to show the compensation received by Mr. Cohen for *Disloyal*, *Revenge*, and a podcast called *Mea Culpa*. I decline to authorize disclosure in response to this request to the extent it seeks the same documents from this Office. In any event, this Office has not located any responsive documents relating to the books *Disloyal* or *Revenge*, which were published in 2020 and 2022, respectively, after this Office’s investigation of Mr. Cohen had concluded.

This Office has not located any responsive documents relating to *Trump Revolution*, other than documents that may exist within the set seized materials authorized for disclosure in response to Requests 4-10.

(vi) Request 15: Communications with DANY, NYAG, or SCO

This request seeks documents reflecting or memorializing communications with DANY, NYAG, or the SCO regarding Mr. Cohen’s “[c]rimes, misconduct and/or bad acts” or “credibility,” or the book titled *People v. Donald Trump: An Inside Account*. We understand this request to seek communications focusing on Mr. Cohen’s credibility, rather than communications referring to his federal convictions.

With respect to any documents reflecting or memorializing communications with the SCO, to the extent they exist, any responsive communications would be core attorney work product that would reveal the mental impressions and opinions of SDNY and SCO prosecutors, which remain protected despite the qualified nature of the work product privilege. *See Hickman*, 329 U.S. at 512-13; *cf.* Fed. R. Civ. P. 26(b)(3)(B). In addition, a search for responsive materials, to the extent they exist, would require review of archived emails of former employees of the Office that would have to be requested from the Executive Office of U.S. Attorneys. Such a search would be overbroad and unreasonably burdensome under CPL § 610.20(4), given that any responsive records are likely to be privileged. *Cf.* Dec. 18, 2024 Order at 9 (quashing subpoena request that called for production of material that “may very well be protected by the attorney-client privilege”). This request is therefore denied under 28 C.F.R. § 16.26(a)(1) and (2).

Subject to and without waiving any privileges or other protections from disclosure, and without conceding that Request 16 satisfies the standards of CPL § 610.20(4), this Office did not identify any responsive documents reflecting or memorializing communications with DANY or NYAG.

(vii) Request 16: Documents Concerning Order to Show Cause


Without conceding that Request 16 satisfies the standards of CPL § 610.20(4), this Office has not identified any non-privileged documents or communications relating to the December 12, 2023 order to show cause docketed at ECF No. 96 in *United States v. Cohen*.

Conclusion

Please contact this Office if you have any questions concerning this determination. We will proceed to prepare an application for a Privacy Act and Protective Order with regard to the materials for which disclosure has been authorized.

Nothing in this letter waives any applicable privileges or other protections from disclosure or any objection to the Subpoena. All applicable privileges or other protections from disclosure, and all objections to the Subpoena, are expressly reserved.

Very truly yours,

By: 

DAMIAN WILLIAMS
United States Attorney

cc: Matthew Colangelo, Esq.
New York County District Attorney's Office

Ex. 9

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re: Subpoena *Duces Tecum* to U.S. Attorney's Office
for the Southern District of New York in *People of the
State of New York*, Index No. 71543-23 (Sup. Ct. N.Y.
Cnty.)

mc
24 Civ. 97

~~PROPOSED~~ PRIVACY ACT AND PROTECTIVE ORDER

WHEREAS, counsel for the defendant in *People of the State of New York v. Donald J. Trump*, Index No. 71543-23 (Sup. Ct. N.Y. Cnty.) ("*People v. Trump*"), issued a subpoena *duces tecum* ("Subpoena") to the U.S. Attorney's Office for the Southern District of New York ("USAO-SDNY"), seeking production of records relating to the federal government's investigation and prosecution of Michael Cohen in *United States v. Cohen*, No. 18 Cr. 602 (JMF) (S.D.N.Y.), and *United States v. Cohen*, 18 Cr. 850 (JMF) (S.D.N.Y.);

WHEREAS, pursuant to 28 C.F.R. § 16.21 *et seq.*, the U.S. Attorney for the Southern District of New York has authorized the disclosure of certain records in response to the Subpoena, subject to entry of a Privacy Act and Protective Order that incorporates the provisions of the Protective Order entered by the Hon. Juan M. Merchan in *People v. Trump* on May 8, 2023 ("State Court Protective Order"), a copy of which is annexed hereto;

WHEREAS, counsel for the defendant in *People v. Trump*, the District Attorney for the County of New York, and Michael Cohen consent to entry of this Privacy Act and Protective Order governing the treatment of materials produced by the USAO-SDNY pursuant to the Subpoena; and

WHEREAS, the Court finds that good cause exists for the issuance of a Privacy Act and Protective Order, pursuant to the Privacy Act of 1974, 5 U.S.C. § 552a (the “Privacy Act”),

IT IS HEREBY ORDERED THAT:

1. Pursuant to 5 U.S.C. § 552a(b)(11), this Order authorizes the USAO-SDNY to produce documents and information that otherwise would be prohibited from disclosure under the Privacy Act without presenting Privacy Act objections to this Court for a decision regarding disclosure. To the extent the Privacy Act allows the disclosure of information pursuant to a court order, this Order constitutes such a court order and authorizes the disclosure of that information. Nothing in this paragraph, however, shall require production of documents or information that have not been authorized for disclosure by the U.S. Attorney for the Southern District of New York pursuant to the Department of Justice’s *Touhy* regulations, or that are otherwise prohibited from disclosure (even with the entry of this Order) by any applicable privileges, statutes, regulations, or authorities.

2. All documents and information produced by the USAO-SDNY pursuant to this Order shall be treated as Limited Dissemination Materials subject to the terms and conditions of the State Court Protective Order; provided, however, that any materials responsive to Requests 4-10 of the Subpoena shall be subject to the further limitations set forth in the paragraphs on page 3 of the State Court Protective Order relating to forensic images of witness cell phones. All provisions and protections of the State Court Protective Order applicable to Limited Dissemination Materials and forensic images of witness cell phones are expressly adopted and incorporated into this Order.

3. All documents and information disclosed by the USAO-SDNY pursuant to this Order shall be held and used by the party receiving such information solely for use in connection with *People v. Trump*.

4. Nothing in this Order constitutes an admission by any party that any documents or information disclosed pursuant to this Order is relevant or admissible. Each party reserves the right to object to the use or admissibility of any such documents or information.

5. Any Personally Identifying Information (“PII”) (e.g., social security numbers, financial account numbers, passwords and information that may be used for identity theft) produced pursuant to this Order shall be maintained by the receiving party in a manner that is secure, confidential and shared only with authorized individuals in a secure manner. Nothing herein shall preclude the United States from asserting legal claims or constitute a waiver of legal rights and defenses in the event of litigation arising out of the receiving party’s failure to appropriately protect PII from unauthorized disclosure.

6. Pursuant to Federal Rule of Evidence 502, the production of privileged or work product protected documents or communications, electronically stored information (“ESI”) or information, whether inadvertent or otherwise, shall not constitute a waiver of the privilege or protection from discovery in this case or in any other federal or state proceeding. This Order shall be interpreted to provide the maximum protection allowed by Federal Rule of Evidence 502(d). Nothing contained herein is intended to or shall serve to limit a party’s right to conduct a review of documents, ESI or information (including metadata) for relevance, responsiveness and/or segregation of privileged and/or protected information prior to production.

7. At the conclusion of *People v. Trump*, all documents and information produced pursuant to this Order and any copies thereof shall be promptly (and in no event later than 30

days after entry of final judgment no longer subject to further appeal) returned to the USAO-SDNY or, upon permission of the USAO-SDNY, destroyed, with the exception of materials admitted into evidence at trial or filed as part of the court record.

8. Nothing in this Order shall prevent any disclosure by the United States of documents or information subject to this Order, or require disclosure by the United States of any such documents or information in any other context or proceeding.

SO STIPULATED AND AGREED TO BY:

Dated: February 28, 2024
New York, New York

BLANCHE LAW PLLC

By: /s/ Emil Bove
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EMIL BOVE, Esq.
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Counsel for Defendant

Dated: February 28, 2024
New York, New York

DAMIAN WILLIAMS
United States Attorney for the
Southern District of New York

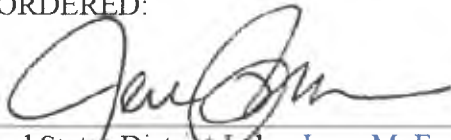
By: *Sarah S. Normand*
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86 Chambers Street, 3rd Floor
New York, New York 10007
Counsel for USAO-SDNY

Dated: February 28, 2024
New York, New York

ALVIN L. BRAGG, JR.
District Attorney, New York County

By: /s/ Matthew Colangelo
MATTHEW COLANGELO
Assistant District Attorney
1 Hogan Place
New York, New York 10013
Counsel for People of State of New York

SO ORDERED:



United States District Judge Jesse M. Furman (Part I)

Dated: ~~February 28, 2024~~ March 4, 2024

New York, New York

The Clerk of Court is directed to close this case.