

**U.S. District Court
District of Columbia (Washington, DC)
CIVIL DOCKET FOR CASE #: 1:23-cv-01676-RCL**

GRAND MARINA INVESTORS, LLC v. U.S. INTERNAL
REVENUE SERVICE et al
Assigned to: Judge Royce C. Lamberth
Cause: 05:552 Freedom of Information Act

Date Filed: 06/09/2023
Jury Demand: None
Nature of Suit: 895 Freedom of
Information Act
Jurisdiction: U.S. Government Defendant

Plaintiff**GRAND MARINA INVESTORS, LLC**

represented by **Cheryl Howell Oswalt**
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LEAD ATTORNEY
ATTORNEY TO BE NOTICED

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ATTORNEY TO BE NOTICED

V.

Defendant**U.S. INTERNAL REVENUE
SERVICE**

represented by **Anna Miller**
DOJ-TAX
Tax Division
P.O. Box 227
Washington, DC 20044
202-257-7595
Email: anna.a.miller@usdoj.gov
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

DOUGLAS O'DONNELL
*In his official capacity as acting
commissioner of Internal Revenue*

represented by **Anna Miller**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Date Filed	#	Docket Text
06/09/2023	<u>1</u>	COMPLAINT FOR DECLARATORY AND INJUNCTIVE RELIEF against INTERNAL REVENUE SERVICE, DOUGLAS O'DONNELL IN HIS OFFICIAL CAPACITY AS ACTING COMMISSIONER OF INTERNAL REVENUE (Filing fee \$ 402 receipt number ADCDC-10128937) filed by GRAND MARINA INVESTORS, LLC. (Attachments: # <u>1</u> Civil Cover Sheet, # <u>2</u> Declaration, # <u>3</u> Summons, # <u>4</u> Summons, # <u>5</u> Summons, # <u>6</u> Summons)(Levin, Michelle) (Entered: 06/09/2023)

06/09/2023		Case Assigned to Judge Royce C. Lamberth. (zljn) (Entered: 06/09/2023)
06/09/2023	<u>2</u>	SUMMONS (4) Issued Electronically as to All Defendants, U.S. Attorney and U.S. Attorney General (Attachments: # <u>1</u> Notice and Consent)(zljn) (Entered: 06/09/2023)
08/08/2023	<u>3</u>	MOTION for Leave to Appear Pro Hac Vice :Attorney Name– Logan Abernathy, Filing fee \$ 100, receipt number ADCDC–10261369. Fee Status: Fee Paid. by GRAND MARINA INVESTORS, LLC. (Attachments: # <u>1</u> Declaration, # <u>2</u> Exhibit)(Levin, Michelle) (Entered: 08/08/2023)
08/08/2023	<u>4</u>	MOTION for Leave to Appear Pro Hac Vice :Attorney Name– Gregory P. Rhodes, Filing fee \$ 100, receipt number ADCDC–10261887. Fee Status: Fee Paid. by GRAND MARINA INVESTORS, LLC. (Attachments: # <u>1</u> Declaration, # <u>2</u> Exhibit)(Levin, Michelle) (Entered: 08/08/2023)
08/10/2023	<u>5</u>	MOTION for Leave to Appear Pro Hac Vice :Attorney Name– Howard Gardner Perdue, III, Filing fee \$ 100, receipt number ADCDC–10266933. Fee Status: Fee Paid. by GRAND MARINA INVESTORS, LLC. (Attachments: # <u>1</u> Declaration, # <u>2</u> Exhibit)(Levin, Michelle) (Entered: 08/10/2023)
08/11/2023		MINUTE ORDER: It is hereby ORDERED that Motion <u>3</u> for Leave to Appear Pro Hac Vice is GRANTED. Counsel should register for e-filing via PACER and file a notice of appearance pursuant to LCvR 83.6(a) Click for instructions. SO ORDERED by Judge Royce C. Lamberth on 8/11/2023. (lcrcl2) (Entered: 08/11/2023)
08/11/2023		MINUTE ORDER: It is hereby ORDERED that Motion <u>4</u> for Leave to Appear Pro Hac Vice is GRANTED. Counsel should register for e-filing via PACER and file a notice of appearance pursuant to LCvR 83.6(a) Click for instructions. SO ORDERED by Judge Royce C. Lamberth on 8/11/2023. (lcrcl2) (Entered: 08/11/2023)
08/11/2023		MINUTE ORDER: It is hereby ORDERED that Motion <u>5</u> for Leave to Appear Pro Hac Vice is GRANTED. Counsel should register for e-filing via PACER and file a notice of appearance pursuant to LCvR 83.6(a) Click for instructions. SO ORDERED by Judge Royce C. Lamberth on 8/11/2023. (lcrcl2) (Entered: 08/11/2023)
08/28/2023	<u>6</u>	RETURN OF SERVICE/AFFIDAVIT of Summons and Complaint Executed. DOUGLAS O'DONNELL served on 8/18/2023 (Levin, Michelle) (Entered: 08/28/2023)
08/28/2023	<u>7</u>	RETURN OF SERVICE/AFFIDAVIT of Summons and Complaint Executed. U.S. INTERNAL REVENUE SERVICE served on 8/18/2023 (Levin, Michelle) (Entered: 08/28/2023)
08/28/2023	<u>8</u>	RETURN OF SERVICE/AFFIDAVIT of Summons and Complaint Executed on United States Attorney General. Date of Service Upon United States Attorney General 08/21/2023. (Levin, Michelle) (Entered: 08/28/2023)
08/28/2023	<u>9</u>	RETURN OF SERVICE/AFFIDAVIT of Summons and Complaint Executed as to the United States Attorney. Date of Service Upon United States Attorney on 8/21/2023. Answer due for ALL FEDERAL DEFENDANTS by 9/20/2023. (Levin, Michelle) (Entered: 08/28/2023)
09/14/2023	<u>10</u>	MOTION for Extension of Time to File Answer re <u>1</u> Complaint, by DOUGLAS O'DONNELL, U.S. INTERNAL REVENUE SERVICE. (Attachments: # <u>1</u> Text of Proposed Order)(Miller, Anna) (Entered: 09/14/2023)
09/20/2023	<u>11</u>	ORDER granting Motion <u>10</u> for Extension of Time to File Answer re <u>1</u> Complaint. Answer due by 10/4/2023. Signed by Judge Royce C. Lamberth on 9/20/2023. (lcrcl2) (Entered: 09/20/2023)
10/04/2023	<u>12</u>	MOTION to Dismiss by DOUGLAS O'DONNELL, U.S. INTERNAL REVENUE SERVICE. (Attachments: # <u>1</u> Memorandum in Support, # <u>2</u> Declaration, # <u>3</u> Text of Proposed Order)(Miller, Anna) (Entered: 10/04/2023)
10/18/2023	<u>13</u>	RESPONSE re <u>12</u> MOTION to Dismiss filed by GRAND MARINA INVESTORS, LLC. (Attachments: # <u>1</u> Text of Proposed Order)(Levin, Michelle) (Entered: 10/18/2023)

10/25/2023	<u>14</u>	REPLY to opposition to motion re <u>12</u> MOTION to Dismiss filed by DOUGLAS O'DONNELL, U.S. INTERNAL REVENUE SERVICE. (Miller, Anna) (Entered: 10/25/2023)
07/30/2024	<u>15</u>	MOTION for Discovery (<i>Plaintiff's Motion to Propound Discovery</i>) by GRAND MARINA INVESTORS, LLC. (Levin, Michelle) (Entered: 07/30/2024)
08/13/2024	<u>16</u>	Memorandum in opposition to re <u>15</u> Motion for Discovery filed by DOUGLAS O'DONNELL, U.S. INTERNAL REVENUE SERVICE. (Miller, Anna) (Entered: 08/13/2024)
08/22/2024	<u>17</u>	NOTICE of Appearance by Cheryl Howell Oswalt on behalf of GRAND MARINA INVESTORS, LLC (Oswalt, Cheryl) (Entered: 08/22/2024)
09/20/2024	<u>18</u>	MEMORANDUM OPINION re: Motion <u>12</u> to Dismiss and Motion <u>15</u> to Propound Discovery. Signed by Judge Royce C. Lamberth on 09/20/2024. (lcrc12) (Entered: 09/20/2024)
09/20/2024	<u>19</u>	ORDER: Upon consideration of the defendants' Motion <u>15</u> to Dismiss and the plaintiff's Motion <u>15</u> to Propound Discovery, and the entire record herein, it is hereby ORDERED that the Motion to Dismiss Douglas O'Donnell as a party-defendant is GRANTED; and it is further ORDERED that the Motion to Dismiss is GRANTED as to plaintiff's claims arising from its First FOIA Request and Part 1b of its Second FOIA Request; and it is further ORDERED that the Motion to Dismiss is DENIED as to plaintiff's claims arising from Part 1a of its Second FOIA Request; and it is further ORDERED that the IRS shall file an answer to Grand Marina's complaint within 21 days of the issuance of this Order, and shall produce a Vaughn index and dispositive motion as to plaintiff's remaining claims within 30 days of the issuance of this Order; and it is further ORDERED that plaintiff's Motion to Propound Discovery is DENIED. Signed by Judge Royce C. Lamberth on 09/20/2024. (lcrc12) (Entered: 09/20/2024)