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February 16, 2016

VIA EXPRESS MAIL

Internal Revenue Service
Disclosure Scanning Operation - Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006

RE: Jehan Agrama
SSN: [REDACTED] 4840
Taxable Years: 1982 – 2004

FOIA DISCLOSURE REQUEST

Dear Sir or Madam:

We represent Jehan Agrama and have attached an Internal Revenue Service Power of Attorney (Form 2848) confirming the foregoing. This letter is intended to formally request, under the Freedom of Information Act, 5 U.S.C. § 552, and the regulations promulgated thereunder, each and every document (exclusive of the filed tax income tax returns) contained in the administrative files of the Internal Revenue Service relating to proposed Form 5471 penalty liabilities of Jehan Agrama (Account No. [REDACTED] 4840) for taxable years 1982–2004. Jehan Agrama is being examined relating to the penalty proposals from Byram Enterprises Limited for tax years 1982 through 2004.

Ms. Agrama is currently being examined by Revenue Agents Bernard Trapp and James Pack. The location of the administrative file and Mr. Trapp and Mr. Pack's contact information are as follows:

Bernard Trapp, Revenue Agent
James Pack, Revenue Agent
Internal Revenue Service
300 N. Los Angeles Street
MS 4505
Los Angeles, CA 90012
Tel. Nos. (213) 576-4586 (Bernard Trapp)
(213) 576-4546 (James Pack)

This request does not include copies of the foregoing tax returns, nor does it include copies of correspondence generated by our office. Subject to the foregoing, the requested information includes, but is not limited to:

1. The Examination Division Administrative File(s) regarding the proposed penalty liabilities for the foregoing years. This information should include any worksheets, work-papers, notes, emails, documents, memoranda, computations and other materials prepared or accumulated relative to this

EXHIBIT

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examination and penalty proposals by employees of the Internal Revenue Service, any other governmental agency, or otherwise, including internal documents, memoranda, memoranda of all interviews of persons regarding the individual income tax liabilities of the taxpayer, copies of all statements (sworn or otherwise) given by individuals in connection with the investigation of the individual income tax liabilities and penalty liabilities of the taxpayer, Case Activity record, written reports and recommendations concerning the proposed assessment of additional tax and penalties and any other information that is related to the determinations by the Internal Revenue Service set forth in the Director of Field Operations Failure to File Form 5471 letter dated October 28, 2015 regarding Byram Enterprises Limited.

2. Any and all documents, work papers, memos, notes, emails, internal documents and all other related documents and information received or otherwise requested pursuant to any U.S. tax treaty, mutual lateral assistance treaty (MLAT), tax information exchange agreement (TIEA) and any other receipt of or request for information, formal or informal, from any jurisdiction, country, principality or other entity outside the United States.
3. A list of any information and documents maintained electronically identifying each document by subject matter and format (i.e., tape, disk, etc.).
4. Any and all files relative to these penalty proposals that include information and documents obtained pursuant to summonses issued to third parties which are not otherwise included in the Administrative File.
5. Any and all files relative to these penalty proposals that may have been prepared by independent consultants, international examiners, economists, engineers, and any other specialists assigned to this case which are not otherwise included in the Administrative File.
6. Any and all files, notes, correspondence, memoranda, or e-mails reflecting discussions or comments by any Internal Revenue Service employee or representative, including, but not limited to the agent's immediate supervisor(s) with and from the agent regarding the above proposed penalties for the years 1982 through 2004 relating to the taxpayer or the taxpayer's purported representative(s).
7. A list or record of "persons contacted" as required by Internal Revenue Code § 7602(c)(2).
8. We have determined that the information requested is not exempt under disclosure laws, is not a classified document, is not a protected internal communication, is not protected by "privacy," and is not a "protected investigative record" within the meaning of the California Public Records Act and/or the Freedom of Information Act. *If any material is deemed to be exempt, we hereby request a detailed statement of the portion deleted or withheld, a full statement of the reasons for the refusal or access, and specific citations or statutory authority for the denial.* Specifically, if the Disclosure Section determines an exemption applies to some or all of the requested information, we request that a Privilege Log be provided in the form of a *Vaughn Index*. In *Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973), cert. denied, 415 U.S. 977 (1974), the court rejected an agency's conclusory affidavit stating that requested FOIA documents were subject to exemption. *Id.* at 828. "A Vaughn Index must: (1) identify each document withheld; (2) state the

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statutory exemption claimed; and (3) explain how disclosure would damage the interests protected by the claimed exemption. "*Citizens Comm'n on Human Rights v. FDA*, 45 F.3d 1325, 1326 n.1 (9th Cir. 1995). A Vaughn Index" 'permit[s] the court system effectively and efficiently to evaluate the factual nature of disputed information.' " *John Doe Agency v. John Doe Corp.*, 493 U.S. 146, 149 n.2 (1989) (quoting Vaughn, 484 F.2d at 826). With a Vaughn Index we will have the means to adequately assess if any claimed exemptions have merit thereby avoiding potentially costly litigation to seek such item.

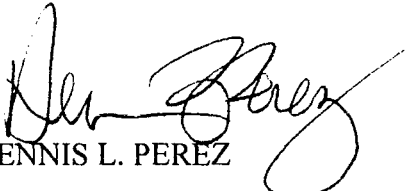
Since the requested information relates directly to Jehan Agrama, we have determined that the information requested is not exempt under disclosure laws, is not a classified document, is not a protected internal communication, is not protected by "privacy," and is not a "protected investigative record" within the meaning of the Freedom of Information Act.

We believe your office has custody of the requested information, but if not, we hereby request prompt notice of the current location of such information. To expedite this request, we are willing to discuss specific instances of deletion or other exemption claims in advance of a final decision. If any material is deemed to be exempt, we hereby request a detailed statement of the portion deleted or withheld, a full statement of the reasons for the refusal of access, and specific citations or statutory authority for the denial.

This letter shall confirm that Jehan Agrama hereby agrees to pay for all reasonable search and copying costs that may be associated with this request. However, we would appreciate the opportunity to inspect these records before any documents are copied. If search and copying costs exceed \$200, please telephone us in advance for an agreement as to such additional costs.

We look forward to promptly receiving the requested information on an expedited basis. If you should have any questions or comments, please feel free to contact our office.

Respectfully,


DENNIS L. PEREZ

DLP:krh
Enclosure
cc: Jehan Agrama

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