

# Exhibit 10



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

**DEPARTMENT OF THE TREASURY**  
**INTERNAL REVENUE SERVICE**  
**WASHINGTON, DC 20224**

June 14, 2016

Ryan Mulvey  
Cause of Action Institute  
1875 Eye Street, NW, Suite 800  
Washington, DC 20006

Dear Mr. Mulvey:

This is our final response to your Freedom of Information Act (FOIA) request dated May 20, 2016 that we received on May 25, 2016.

You requested all communications between Douglas Shulman, Steven Miller, Daniel Werfel, or John Koskinen, and Andrew C. Strelka, Danielle C. Gray, or Boris Bershteyn for the time period of January 2010 to June 2014.


Unfortunately, we are unable to process your request as it does not meet the requirements of the FOIA or the applicable agency regulations. The FOIA requires that requests (1) "reasonably describe" the records sought and (2) be made in accordance with published agency rules. 5 U.S.C § 552(a)(3)(A). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS." A request for all communications between Douglas Shulman, Steven Miller, Daniel Werfel, or John Koskinen, and Andrew C. Strelka, Danielle C. Gray, or Boris Bershteyn over a four year period would be unreasonably burdensome for the IRS to process, given the amount of data to be searched. A request of the type you have submitted seeking "any and all" records amongst those of IRS employees without reference to subject matter and over such an expansive time period is not valid. See, for example, *Dale v. IRS*, 238 F. Supp. 2d 99, 104-05 (D.D.C. 2002), where the court held that request seeking "any and all documents . . . that refer or relate in any way" to requester failed to reasonably describe records sought and "amounted to an all-encompassing fishing expedition of files at [agency's] offices across the country, at taxpayer expense."

We encourage you to consider revising your request, possibly by making it much more specific as to subject matter and specifying particular dates that might include the documents you are seeking.

If you have any questions, please call Tax Law Specialist A. Amparano, ID # 0220447, at (214) 413-5489, or write to: Internal Revenue Service, Disclosure Office 9, P.O. Box

621506, Stop 211, Atlanta, GA 30362-3006. Please refer to case number # F16146-0127.

Sincerely,

A handwritten signature in black ink, appearing to read "P. Sharrise Tompkins". The signature is fluid and cursive, with a large initial "P" and a stylized "T".

**P. Sharrise Tompkins  
Disclosure Manager  
Disclosure Office 9**