

Exhibit 3

Ryan Mulvey

From: Ryan Mulvey
Sent: Thursday, August 13, 2015 1:27 PM
To: 'Banerjee, Carmen M. (TAX)'
Cc: Willis, Billie (TAX); James Valvo
Subject: RE: Valvo # 10893

Ms. Banerjee,

Thank you for your response and proposed action items on Cause of Action's request, No. 10893.

We accept your proposal to bifurcate Mr. Valvo's original request for the purposes of administrative ease. Moreover, we confirm our decision to limit the requested search to records of communication between Ms. Shatz and the ten Tax Division attorneys identified in your e-mail. For the purposes of moving forward, please designate the five most recent detailees to the first search/review/determination, namely: Carina Federico, Norah Bringer, Andrew Strelka, Shelley Leonard, and Christopher Strauss.

We also accept your proposal to define "to the present" as June 30, 2015, inclusive.

Finally, with respect to an electronic records search, we are willing to agree to this conditionally, with the assurance that DOJ will interpret "electronic records" to include scans of hard-copy records, meeting requests, work calendars, and text messages.

Best regards,

Ryan Mulvey

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From: Banerjee, Carmen M. (TAX) [mailto:Carmen.M.Banerjee@usdoj.gov]

Sent: Sunday, August 09, 2015 9:46 AM

To: Ryan Mulvey; James Valvo

Cc: Willis, Billie (TAX)

Subject: Valvo # 10893

Mr. Mulvey: This e-mail: (a) memorializes my understanding of the conference call with you and me on June 30, 2015 to discuss the status and processing of Mr. Valvo's Freedom of Information Act (FOIA); (b) answers your questions about bifurcating and tracking parts of this request; and (c) proposes certain processing action items for Cause of Action to consider.

The participants of the call on June 30th were you and Mr. Valvo (both from Cause of Action Institute), and Ms. Billie Willis and me (both from Tax Division). By way of reference, Mr. Valvo's FOIA request (" # 10893) states in relevant part:

to the Freedom of Information Act, 5 U.S.C. § 552 ("FOIA") including but not limited to emails, letters, calendared meetin between Eileen Shatz and any DOJ attorney detailed to the W this search is January 2009 to the present.

1. On June 30th, you clarified that the scope of the communications sought is between Ms. Shatz and the 10 Tax Division attorneys listed here, rather than between Ms. Shatz and any Department of Justice attorney.
 - Beinhart, Diana
 - Firestone, Darren
 - Ellingwood, Todd
 - Watling, Michael
 - Mason, Christine
 - Strauss, Christopher
 - Leonard, Shelley
 - Strelka, Andrew
 - Bringer, Norah
 - Federico, Carina
2. On June 30th, you also asked whether #10893 could be processed quicker if it was bifurcated into several requests and put into simple rather than complex tracks. I said that I would give your suggestion some thought and confer internally with the Division's IT groups likely to conduct the searches to determine whether bifurcating the request would allow for quicker processing. Bifurcating # 10893 into several requests and placing them on a simple rather than complex track is unlikely to result in more quickly processing your request. I thought through your suggestion, and on August 7th I met with the IT group. As you know, processing a FOIA request consists of, in relevant part, searching for records potentially responsive to the request, reviewing potentially responsive records to determine which records are responsive and which are not, reviewing records to determine whether any records or portions of records are exempt from disclosure and redacting accordingly, and finally, releasing records in response to a

FOIA request. Bifurcating the request into smaller requests may have minimal effect on the search for records phase. Bifurcating, however, is unlikely to have an accelerating effect on the timing of the review phases of processing because, as I mentioned to you when we spoke, the Division has many pending FOIA requests received before it received # 10893. Specifically, as of July 17th, more than 32 FOIA requests (15 of which are on the simple track) were received by the Division and before #10893 was received; no justification exists for processing # 10893 before those previously received FOIA requests.

3. Proposal. I will not be opposed, however, to bifurcating Mr. Valvo's request for administrative ease purposes. For example, the Division could bifurcate the request into two FOIA requests covering 5 attorneys each, with Cause of Action selecting which 5 attorneys of the ten you would like searched, reviewed, and determination issued before the request containing the other 5 attorneys.
4. Request for further clarification and proposal. Your FOIA request states that the "time period for this search is January 2009 to the present." I do not know whether hard copy paper records potentially responsive to #10893 exist. The Tax Division, however, proposes the following:
 - o The search be limited to electronic records, specifically, the (a) Document Management System and (b) the Outlook system (I have explained to Aram Gavor these two electronic sources in connection with other requests, so you may want to consult him about them)
 - o The qualifier "to the present" means June 30, 2015, such the electronic searches will be for records that were created any time between **January 1, 2009 through and including June 30, 2015.**

Please call or e-mail me directly to let me know by **August 13th** whether you would like the Tax Division to implement the proposals above; if you write to me, please copy Billie Willis in the e-mail.

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