

July 8, 2016

**Sent Via CMRRR: 7014 1200 0000 0526 7931**

IRS FOIA Request

Stop 93A

P.O. Box 621506

Atlanta, GA 30362-3006

Re: Freedom of Information Act Request  
Crestek, Inc. & Subsidiaries (EIN: 21-0730859) and  
J. Michael Goodson (TIN: [REDACTED] 0800)  
Tax Years Ending: 2006/06 – 2014/06

To Whom It May Concern,

We represent Crestek, Inc. & Subsidiaries and J. Michael Goodson, and have attached the 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 contained in the administrative files of the Internal Revenue Service relating to the income tax liabilities of Crestek, Inc. & Subsidiaries (EIN 21-0730859) and J. Michael Goodson (TIN: [REDACTED] 0800) for taxable years ending 2006/06 through 2014/06. This request includes all documents relating to taxable years ending 2006/06 through 2014/06, even if those documents were created before or after this timeframe.

On December 16, 2015, we submitted a FOIA request related to Crestek, Inc. & Subsidiaries. This request has been assigned case number F16357-0038. The IRS has yet to provide a response to that request. We are now seeking to supplement that FOIA request. In addition to the items requested in the December 16 FOIA request, please provide the following:

1. Correspondence or communications between any of the following individuals regarding the Taxpayers: Internal Revenue Agent Kathleen M. Mitchell, Employee Identification Number 15-54465; Internal Revenue Agent Robert E. Bell, Employee Identification Number 1000212828; and/or Team Manager Patricia A. Katzmar.
2. Any and all correspondence, documents, communications, or work papers regarding the Taxpayer created by or submitted to Internal Revenue Agent Kathleen M. Mitchell, Employee Identification Number 15-54465.
3. Any and all correspondence, documents, communications, or work papers regarding the Taxpayer created by or submitted to Internal Revenue Agent Robert E. Bell, Employee Identification Number 1000212828.
4. Any and all correspondence, documents, communications, or work papers regarding the Taxpayer created by or submitted to Team Manager Patricia A. Katzmar.

5. Correspondence or communications regarding the Taxpayer between Internal Revenue Agent Kathleen M. Mitchell, Employee Identification Number 15-54465 and former Power of Attorney Richard J. Sapinski in his role as Taxpayer Representative.
6. Communications, both internal and among any exam team, issue management team, issue practice groups, counsel, technical advisors, engineers, or their functional equivalents concerning any IRS inquiry of the Taxpayer.
7. Any and all Forms 9984, *Examining Officer's Record* or functional equivalent related to any IRS inquiry into the Taxpayer's activities under IRM 4.10.9.4 (Aug. 11, 2014). This request includes, but is not limited to, Forms 9984 produced by Internal Revenue Agent Kathleen M. Mitchell, Employee Identification Number 15-54465 or Internal Revenue Agent Robert E. Bell, Employee Identification Number 1000212828.
8. Correspondence or memoranda related to Taxpayer or any IRS inquiry into the Taxpayer regarding consultation with the Director of Abusive Transactions and Technical Issues, IRS Criminal Investigation, or any examiner or supervisor.
9. Memoranda prepared by any examiner or special agent for a territory manager or special agent in charge regarding the status of a civil or criminal investigation of Taxpayer.
10. Any LB&I, IRS Criminal Investigation, or Department of Justice referrals or functional equivalent regarding Taxpayer.
11. Any conflict or deconfliction memoranda or notes to IRS Criminal Investigation or any documentation produced by IRS Criminal Investigation in regards to the Taxpayer under IRM 4.32.2.3.5 (June 08, 2012).

Since the requested information relates directly to Crestek, Inc. & Subsidiaries and J. Michael Goodson, I have provided by attachment a valid executed Power of Attorney (IRS Form 2848) for the years at issue.

If any material is deemed to be exempt, I 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, I 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 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 I will have the means to adequately assess if any claimed exemptions have merit thereby avoiding potentially costly litigation.

I believe that your office has custody of the requested information, but if not, I hereby request prompt notice of the current location of such information. To expedite this request, I am



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, I 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 Crestek, Inc. & Subsidiaries and J. Michael Goodson, hereby agrees to pay for all reasonable search and copying costs that may be associated with this request. However, I would appreciate the opportunity to inspect these records before any documents are copied. If search and copying costs exceed \$200, please telephone me in advance for an agreement as to such additional costs. I can be reached at (713) 824-5990.

Thank you for your assistance in this regard.

Sincerely,

A handwritten signature in blue ink, appearing to read "John H. Dies", with a long horizontal flourish extending to the right.

John H. Dies  
Appointed Representative

Enclosures (as stated)

