

EXHIBIT I



**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

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

July 2, 2019

Southern Poverty Law Center
Norma Ventura
PO Box 1287
Decatur, GA 30031

Dear Norma Ventura:

This is a final response to your follow up correspondence to Freedom of Information Act (FOIA) requests F19128-0052 and F19133-0068, dated June 5, 2019 and received on June 10, 2019.

You originally asked for records related to the execution of a search warrant, search, and worksite enforcement operation conducted on April 5, 2018 by IRS and other federal and state law enforcement agencies at Southeastern Provision LLC located at 1617 Helton Road, Bean Station, Tennessee.

Requesters seek all records relating to the law enforcement activity conducted at Southeastern Provision LLC in Bean Station, Tennessee on April 5, 2018, including but not limited to the following:

1. All records related to the planning and carrying out of the worksite operation conducted at Southeastern Provision LLC in Bean Station, Tennessee on April 5, 2018, including but not limited to:
 - a. Enforcement Action Review Form (EARF);
 - b. Risk Assessment Guide;
 - c. Search Warrant Checklist;
 - d. Search Warrant Plan;
2. All communications between the IRS and any Tennessee state or local governmental agency or Tennessee state or local law enforcement agencies, including but not limited to the Tennessee Highway Patrol and the Morristown Police Department, related to the worksite enforcement operation conducted at Southeastern Provision LLC;
3. All communications between the IRS and the Department of Homeland Security or its component agencies (including Immigration and Customs

Enforcement and Homeland Security Investigations) related to the worksite enforcement operation conducted at Southeastern Provision LLC;

4. All communications, not concerning tax returns or tax return information, between the IRS and individuals associated and individuals associated with Southeastern Provision LLC, including managers, supervisors, employees and/or agents;

5. Copies of all photographs taken during the worksite enforcement operation conducted at Southeastern Provision LLC;

6. Copies of all administrative and/or criminal warrants issued and served on an agent of Southeastern Provision LLC related to the worksite enforcement operation, including but not limited to, In re the search of: 1617 Helton Road, Bean Station, TN 37708 (ED Tenn Apr 2, 2018);

7. The identities of all IRS personnel involved in the planning of and/or physically present during the worksite enforcement operation at Southeastern Provision LLC, including, but not limited to.

- a. Full name;
- b. Rank or official title; and
- c. Office location;

8. All FOIA Search Staffing Sheets related to the instant FOIA request.

Please note that Requesters do not seek tax returns or tax return information, as defined under 26 USC 6103, of any third party, including those of Mr James Brantley, owner of the Southeastern Provision plant. Although Requesters do not anticipate the requested records to contain any information exempted under Section 6103, should the records contain tax return information, such information may be redacted. However, we expect those portions of the records not subject to redaction to be produced.

In addition, your June 5, 2019 inquiry narrowed the scope to request the identities of all IRS personnel involved in the planning of and/or physically present during the worksite enforcement operation at Southeastern Provision LLC.

Although you are not seeking tax returns or tax return information, the information that you are seeking would be contained in an investigative file, that would be retrievable by and Employer Identification Number and identify that an investigation was conducted. Therefore, the scope of your request extends to documents, to the extent that any exist, that consist of, or contain the return information of a third party. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law. Specifically, Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26.

The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC § 6103, must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E). Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. § 601.702(c)(5)(iii)(C). Without such authorization, the request is incomplete and cannot be processed. See 26 C.F.R. § 601.702(c)(4). Only fully compliant requests can be processed.

Because of the foregoing, we are closing your request as incomplete with no further action.

You may contact our FOIA Public Liaison, Leon Wells, to discuss your request at:

Internal Revenue Service
Disclosure Office 12
1973 N Rulon White Blvd MS 7000
Ogden, UT 84404
(801) 620-6043

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's Office, offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

If you have any questions please call Tax Law Specialist Jody M Mecham
ID # 1000141871, at 801-620-7635 or write to: Internal Revenue Service, Centralized
Processing Unit – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case
number T19162-0130.

Sincerely,

A handwritten signature in cursive script that reads "Jody Mecham".

Jody M Mecham
Tax Law Specialist
Disclosure Office 12

Internal Revenue Service
Submission Processing Center
Ogden, UT 84201
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