

# **Exhibit 4**

**Documents Related to March 15,  
2001 Renewed FOIA Request**

# **Exhibit 4(a)**

LAW OFFICES  
**HEGGESTAD & WEISS, P.C.**  
A PROFESSIONAL CORPORATION  
SUITE 600  
1320 19TH STREET, N.W.  
WASHINGTON, D.C. 20036

Robert B. Heggstad

(202) 289-8333  
Facsimile (202) 289-8307

March 15, 2001

**BY HAND**

Catherine Campell  
Manager, Headquarters Disclosure Office  
CL:GLD:A2:HQD  
1111 Constitution Ave, N.W.  
Washington, D.C. 20224

Re: Request #99-12084-Robert P. Brooks and Harry S. Stonehill

Dear Ms. Campell:

On July 10, 1998, I filed an FOIA request for all information relating to Robert P. Brooks, Harry S. Stonehill and United States Tobacco Company. (Att. A) In response, after you had examined five (5) boxes containing documents or other records pertaining to my clients, you advised me that the request had been granted in full, "to the extent of the records in [your] possession," and provided copies of five documents to or from IRS agents, the Chief of the International Operations Branch and the Chief Counsel of the Internal Revenue Service ("IRS"), authored or sent during the time period August 1965 through November 1973. (Att. B)

On January 5, 1999, I requested that you "advise me as to whether the records I ha[d] requested were once in your possession and, [if so], where they [were] located...." I further requested that if the records had been moved, I be informed of when they were moved. Finally, to assist in the search, I enclosed several documents from the State Department which referred to documents authored by IRS employees and sent to United States agencies and requested that I be informed of where these documents were located.(Att. C)

I was advised on January 6, 1999 that the boxes which were reviewed "contained the Collection Administrative file and documented all efforts to collect U.S. Income taxes assessed against your clients" and that the documents that I had provided, authored or referring to IRS activities, did "not provide...information that would enable [the IRS] to locate additional records, if they exist, that are not in [IRS] possession at this time." You suggested that I file a new FOIA request with the Department of Justice "where the case was litigated...for a number of years" and that your office could be of no further assistance. (Att: D)

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On July 31, 1999, I appealed the IRS determination that it did not have "any knowledge of the location of the requested documents and the decision of the IRS to withhold documents or redacted material pertaining to the IRS in FBI documents. (Att. E) On October 29, 1999, the Chief of Disclosure Litigation responded to the appeal, reaffirming that "to the best of [y]our knowledge, these documents could not be located, and through conversations with appropriate Service employees, [you] believe[d] that these documents indeed [could] not be found." (Att. F)

On November 30, 2000, in response to litigation filed against the Tax Division of the Justice Department and the Federal Bureau of Investigation ("FBI"), we were provided with copies of approximately 1,846 documents from the Tax Division files relating to the Stonehill case. Included in this document production, were several hundred documents, many of which were authored by the Chief Counsel for the IRS International Operations Branch and by the IRS agents who directly participated in this case beginning with its inception in the late 50's and early 1960's through mid 1976 when a final decision was issued by the United States District Judge assigned to this case.


As you most likely know, this case has never been closed by the IRS or by the United States District Court in United States v. Harry S. Stonehill, et al. Civil No. 65-127-HW (D.C. C.D. Calif.). Because this case is an open case, the IRS documents relating to the taxpayers (other than from the Collection Administrative file), which would be responsive to the 1998 FOIA request, can be located and should be readily accessible in the Office of the Associate Chief Counsel, International Operations Branch. These documents should not have been destroyed because this is an open case and under any circumstance, files pertaining to this case would have been maintained by the IRS as permanent records pursuant to Internal Revenue Service document retention regulations.

To assist you in your search, I have enclosed copies of approximately 450 pages of documents obtained from the Tax Division which should also be available directly in IRS files and which are responsive to my 1998 FOIA request. Many of these documents reference attached IRS memoranda or other documents which were not found in the Tax Division files. I am requesting that you advise me within the next five business days, whether you will agree to produce or alternatively make available for review, documents relating to the Stonehill case which are located in the Office of the Associate Chief Counsel or any other location within the jurisdiction of the IRS where documents responsive to the FOIA request may have been relocated. Given the almost 5 years which have elapsed since the filing of this request and the age and poor health of my clients, who are now in their early 80's, I am requesting that every effort be made to expedite a response to this request. If a satisfactory response is not forthcoming, I intend to file a complaint in the United States District Court for the District of Columbia.

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Please let me know whether there is any additional information that I can provide which would assist you in expediting this search.

Sincerely,



Robert B. Heggstad

Enclosures.  
REH:lam

# **Exhibit 4(b)**

LAW OFFICES  
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March 16, 2001


Catherine Campell  
Manager, Headquarters Disclosure Office  
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1111 Constitution Ave, N.W.  
Washington, D.C. 20224

Re: Request #99-12084-Robert P. Brooks and Harry S. Stonehill

Dear Ms. Campell:

As a supplement to the documents forwarded to you yesterday, I am enclosing additional documents which include various memoranda authored by IRS agents in connection with the Stonehill case and documents pertaining to the Informers Reward Requests filed with the Office of International Operations by Jose Lukban and Menhart Spielman. These documents and related documents should be currently available in the Office of Associate Chief Counsel, International Operations Branch.

Sincerely,

  
Robert E. Heggstad

Enclosures.  
REH:lam