

# **Exhibit 9**

**September 1, 2018 FOIA Tax Division Request**

# **Exhibit 9(a)**

September 13, 2018

Carmen M. Banerjee  
Division Counsel for FOIA and PA Matters  
Tax Division, Department of Justice  
P.O. Box 227  
Ben Franklin Station  
Washington, D.C. 20044

**RE: Freedom of Information Act Request**

Dear Ms. Banerjee:

This is a request under the Freedom of Information Act, 5 U.S.C. § 552, and the Privacy Act of 1974, 5 U.S.C. Section 552(a) for all records concerning Harry S. Stonehill ("Stonehill") from the period January 1, 1957 thru January 1, 1976 including but not limited to:

- 1) All records and/or correspondence to or from Richard M. Roberts, Acting Assistant Attorney General Tax Division;
- 2) All records related to and or correspondence to or from Mitchell Rogovin ("Rogovin") (IRS Chief Counsel and Assistant Attorney General, Tax Division);
- 3) All records related to Ben Gromet;
- 4) All records related to and correspondence to or from A. Biggins;
- 5) All records related to Tax Division Attorney John J. McCarthy ("McCarthy") including but not limited to correspondence to or from McCarthy and any records or documents related to McCarthy's interviews with Robert Hawley, Robert Chandler, Jose Lukban, Damasco Nocon, Sterling Powers, William Ragland ("Ragland"), Richard Reynolds and Joe McGee or any individuals with knowledge of the raids or wiretapping of Stonehill or his businesses;
- 6) All correspondence to or from Harlow M. Huckabee (Attorney-IRS Enforcement Division and DOJ Criminal Division);
- 7) All records related to and correspondence to or from Byron S. Davis;
- 8) All answers to questionnaires prepared by government agents regarding U.S. instigation and/or participation in the raids and wiretapping of Stonehill and his company including but not limited to (a) the exhibits referenced as enclosures to the August 3, 1967 letter from Robert L. Spatz (on behalf of IRS Chief Counsel Lester Uretz) to Rogovin;
- 9) All correspondence to or from Herbert J. Miller, Jr. Assistant Attorney General, Criminal Division, Department of Justice;

- 10) All records relating to and correspondence to or from James G. Cyrus;
- 11) All records related to Cecil A. Saunders;
- 12) All records related to Menhart Spielman (“Spielman”);
- 13) All records related to William W. Saunders (“Saunders”) including but not limited to correspondence to or from William W. Saunders regarding Harry S. Stonehill;
- 14) All documents in Department of Justice File No’s 5-12-4862; 5-51-9780;
- 15) All correspondence between Louis B. Blissard, United States Attorney, Hawaii and Charles Rice, Assistant Attorney General, Tax Division;
- 16) All correspondence to or from Byron R. White, Deputy Attorney General;
- 17) All correspondence to or from Herbert J. Miller, Assistant Attorney General;
- 18) All records related to and/or correspondence to or from Fred Ugast (“Ugast”), Chief-General Litigation Section;
- 19) All records related to the February 21, 1966 interview of CIA agent J. McGee including but not limited to correspondence to or from McCarthy, Ugast, William F. McAleer and H. Huckabee regarding their attendance and any notes or summaries of that meeting;
- 20) All copies of drafts of or final statements made by Robert Hawley or Harold Child or records or correspondence related to Hawley’s or Child’s knowledge of the raids or wiretapping of Stonehill and/or his business;
- 21) All records related to or correspondence to or from IRS agent James Griffin; and
- 22) All memoranda and correspondence referenced and/or enclosed as attachments to the May 20, 1966 and September, 1966 letters from Lester Uretz to Rogovin, including but not limited to memoranda from Sterling Powers dated July 30, 1965, January 31, 1966, February 23, 1966, August 23, 1966 and September 6, 1966; the report of Special Agent Herbert Ravett dated May 28, 1965; the report of Revenue Agent William C. Ragland dated December 10, 1964 and memoranda from OIO dated September 12, 1966 and September 13, 1966;
- 23) All records and correspondence relating to the raids on Stonehill’s businesses and the wiretapping of Stonehill or his businesses.

This FOIA request is substantially duplicative of the FOIA request filed by Bethany McLean on October 27, 2014, designated by the Tax Division as FOIPA/TAX # 10817 and FOIPA/TAX#10927. In your response to Ms. McLean dated September 27, 2017, you informed Ms. McLean that documents responsive to this request are located in 96 boxes of records in

addition to many binders and folders outside of boxes that you have “gathered and substantially reviewed” in response to her request.

To narrow the scope of this request, please be advised that I am not requesting court records that were filed by the Department of Justice on behalf of the Internal Revenue Service or court records that were filed by or on behalf of Stonehill. I am requesting records that were either generated or collected by the Tax Division, but were not filed in Court proceedings.

I am attaching a Privacy Release Act Form, a Department of Justice Certification of Identity, a Power of Attorney and Declaration of Representative and a Tax Information Authorization signed by Pauline Stonehill, the wife and Co-Administrator of Harry S. Stonehill’s estate on August 10, 2018. Mr. Stonehill died on March 20, 2002. I am not requesting Menhart Spielman’s or William W. Saunders’ (Mr. Stonehill’s lawyer) tax returns or their tax return information. Both Menhart Spielman and William W. Sanders are deceased.

As you know, the documents requested relate to the Government’s actions against Stonehill filed in the Central District of California, Civil Action No. 65-127 and in the Southern District of New York, No. 64 Cr. 593. If it is your position that records exist that are responsive to this request, but those records (or portions of those records) are exempt from disclosure, please identify the records that are being withheld and state the basis for the denial for each record being withheld. In addition, please provide the nonexempt portions of the records.

I request that all fees in connection with this FOIA request be waived in accordance with 5 U.S.C. § 552(a)(4)(A)(iii), because it does not seek the records for a commercial purpose and disclosure “is in the public interest because it is likely to contribute significantly to public understanding of the operations and activities of the government.” Accordingly, I request that you waive all fees for locating and duplicating the records. If, however, a waiver is not granted, then please advise me of the amount of any proposed search, review, and reproduction charges before those activities are carried out.

I will expect a response within 20 working days as provided by law. If you have any questions regarding this request, please contact me at the address below. Thank you very much for your attention to this matter.

Sincerely,

  
**Robert E. Heggstad**  
1747 Pennsylvania Ave., NW  
Suite 1250  
Washington, DC 20006  
(202) 733-6726  
[robert@reheggstad.com](mailto:robert@reheggstad.com)

Privacy Act Release Form  
Department of Justice-Tax Division

Federal Agencies are prohibited from releasing information concerning an individual to a third party under the Privacy Act or 1974. Please complete and sign this form, which will allow information regarding Harry S. Stonehill, deceased SSN #322-19-5720 (as described in the attached FOIA/Privacy Act Request) to be released to:

Robert E. Heggstad  
1747 Pennsylvania Ave. NW, Suite 1250  
Washington, DC 29996  
Telephone Number: 202733-6726



Pauline Dale Stonehill

Co-Executor and Co-Administrator of the Estate of Harry S. Stonehill

Date: 10 August 2018

Mail to: Robert Heggstad

1747 Pennsylvania Ave. NW, Suite 1250

Washington, DC 29996

Additional Comments or information may be attached: Please see attached FOIA/Privacy Act Request

U.S. Department of Justice

Certification of Identity



Privacy Act Statement. In accordance with 28 U.S.C. section 552(a)(7)(C), all persons requesting information from this agency are required to certify that the information requested is for their personal use and that the information is not to be disseminated to any other person.

This information is being provided to you for your personal use only. It is not to be disseminated to any other person. If you are providing this information to another person, you are responsible for obtaining their consent.

Full Name of Requester Harry S. Stonehill, Deceased

Citizenship Status<sup>2</sup> Social Security Number 322-18-6720

Current Address Deceased

Date of Birth Place of Birth

OPTIONAL: Authorization to Release Information to Another Person

I hereby authorize the release of records relating to the individual named above to the following person(s): Robert E. Heggestad, 1747 Pennsylvania Ave NW Suite 1250, Washington, DC 20006

Print or Type Name

I declare that the information provided is true and correct. I understand that providing false information is a violation of the law and may result in criminal and civil penalties.

Signature Pauline Dale Stonehill Date 10 August 2018  
Pauline Dale Stonehill co-executor and co-administrator of the estate of Harry S Stonehill

<sup>1</sup> Name of individual who is the subject of the record(s) sought.  
<sup>2</sup> Individual submitting a request under the Privacy Act of 1974 must be either "a citizen of the United States or an alien lawfully admitted for permanent residence," pursuant to 5 U.S.C. Section 552(a)(2). Requests will be processed as Freedom of Information Act requests pursuant to 5 U.S.C. Section 552, rather than Privacy Act requests, for individuals who are not United States citizens or aliens lawfully admitted for permanent residence.  
<sup>3</sup> Providing your social security number is voluntary. You are asked to provide your social security number only to facilitate the identification of records relating to you. Without your social security number, the Department may be unable to locate any or all records pertaining to you.  
<sup>4</sup> Signature of individual who is the subject of the record sought.

Form **2848**  
 (Rev. January 2018)  
 Department of the Treasury  
 Internal Revenue Service

**Power of Attorney  
 and Declaration of Representative**

OMB No. 1545-0150  
 For IRS Use Only  
 Received by:  
 Name  
 Telephone  
 Function  
 Date / /

Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

**Part I Power of Attorney**

**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address  
**Harry S. Stonehill, Deceased**

Taxpayer identification number(s)  
**soc. sec. # 322-18-5720**  
 Daytime telephone number Pan number (if applicable)

hereby appoints the following representative(s) as attorney(s) in fact:

**2 Representative(s) must sign and date this form on page 2, Part II**

Name and address

**Robert E. Heggstad**  
**1747 Pennsylvania Ave NW, Suite 1250**  
**Washington, DC 20006**

CAF No.  
 PTIN  
 Telephone No **202-733-6726**  
 Fax No

Check if to be sent copies of notices and communications

Check if new Address Telephone No Fax No

Name and address

CAF No.  
 PTIN  
 Telephone No  
 Fax No

Check if to be sent copies of notices and communications

Check if new Address Telephone No Fax No

Name and address

CAF No.  
 PTIN  
 Telephone No  
 Fax No

Note: IRS sends notices and communications to only two representatives

Check if new Address Telephone No Fax No

Name and address

CAF No.  
 PTIN  
 Telephone No  
 Fax No

Note: IRS sends notices and communications to only two representatives

Check if new Address Telephone No Fax No

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

**3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5a, authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower Practitioner Discipline, PLR, FOIA, Civ. Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)

Tax Form Number Year(s) or Period(s) (if applicable); (1040, 941, 720, etc.) (if applicable); (see instructions)

**1040 Periods 1958-1961**

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4, Specific Use Not Recorded on CAF**.

**5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Access my IRS records via an Intermediate Service Provider

Authorize disclosure to third parties;  Substitute or add representative(s);  Sign a return;

Other acts authorized



- b. **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated), issued by the government in respect of a federal tax liability. List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b).
  
- 6. **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.  
**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**
  
- 7. **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.  
**▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

*Pauline Dale Stonehill*  
 Signature Date

Co-Executor and Co-Administrator of the Estate of  
 Harry S. Stonehill

Title (if applicable)

Pauline Dale Stonehill

Print Name

10 August 2018  
 Print name

**Part II Declaration of Representative**

Under penalties of perjury, by my signature below, I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there, and
- I am one of the following:
  - a. Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below;
  - b. Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below;
  - c. Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230;
  - d. Officer—a bona fide officer of the taxpayer organization;
  - e. Full-Time Employee—a full-time employee of the taxpayer;
  - f. Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister);
  - g. Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230);
  - h. Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or draft for return, or prepared, filed, or signed the return; there is no signature space on the form; (2) was eligible to sign the return or draft for return; (3) has a valid EIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
  - k. Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an AICPA S/OCP. See instructions for Part II for additional information and requirements.
  - r. Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d, f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— insert above letter (a-r)	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date

**Form 8821**  
 (Rev. January 2018)  
 Department of the Treasury  
 Internal Revenue Service

**Tax Information Authorization**  
 ▶ Go to [www.irs.gov/Form8821](http://www.irs.gov/Form8821) for instructions and the latest information.  
 ▶ Don't sign this form unless all applicable lines have been completed.  
 ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

OMB No. 1545-0047  
 For IRS Use Only  
 Received by  
 Telephone  
 Extension

**1 Taxpayer information.** Taxpayer must sign and date this form on line 7.  
 Taxpayer name and address: Harry S. Stonehill, deceased  
 Taxpayer identification number(s): 332 18 5720  
 Daytime telephone number: Plan number (if applicable):

**2 Appointee.** If you wish to name more than one appointee, attach a list to this form. Check here if a list of additional appointees is attached ▶

Name and address: Robert E. Heggestad, 1747 Pennsylvania Ave. NW, Suite 1250, Washington, DC 29996  
 CAF No.  
 PTIN  
 Telephone No: 202-733-6726  
 Fax No.  
 Check if new: Address Telephone No.  Fax No.

**3 Tax information.** Appointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4960H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
		periods 1958-1961	

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6.

**5 Disclosure of tax information** (you must check a box on line 5a or 5b unless the box on line 4 is checked):  
 a if you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box   
**Note.** Appointees will no longer receive forms, publications, and other related materials with the notices.  
 b if you don't want any copies of notices or communications sent to your appointee, check this box

**6 Retention/revocation of prior tax information authorizations.** If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior Tax Information Authorizations on file unless you check the line 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain.

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 6 instructions.

**7 Signature of taxpayer.** If signed by a corporate officer, partner, guardian, partnership representative, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

▶ IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.  
 ▶ DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature: Pauline Dale Stonehill Date: 10 August 2018

Print Name: Pauline Dale Stonehill Title (if applicable): Co-Executor and Co-Administrator of the Estate of Harry S. Stonehill

# **Exhibit 9(b)**

November 1, 2018

Carmen M. Banerjee  
Division Counsel for FOIA and PA Matters  
Tax Division, Department of Justice  
P.O. Box 227  
Ben Franklin Station  
Washington, D.C. 20044

**RE: Freedom of Information Act Request**

Dear Ms. Banerjee:

On September 13, 2018, I filed the attached request under the Freedom of Information Act, 5 U.S.C. § 552, and the Privacy Act of 1974, 5 U.S.C. Section 552(a) for all records concerning Harry S. Stonehill ("Stonehill") from the period January 1, 1957 thru January 1, 1976. The letter was delivered and signed for by the Tax Division on September 14, 2018. You have not responded to my request within 20 working days of receiving my request, or within the 30 working days allowed in "unusual circumstances." § 552(a)(6)(C)(i). Because you have failed to comply with these applicable time limit provisions, I am deemed to have exhausted my administrative remedies under §552 (a)(6)(C)(i), and I will proceed accordingly.

If you have any questions regarding this request, please contact me at the address below.

Sincerely,

**Robert E. Heggstad**

1747 Pennsylvania Ave., NW  
Suite 1250  
Washington, DC 20006  
(202) 733-6726  
[robert@reheggstad.com](mailto:robert@reheggstad.com)