



U.S. Department of Justice

Criminal Division

Office of Enforcement Operations

Washington, D.C. 20530

November 18, 2014

Via Electronic Delivery

Ramona Raula Cotca, Esq.
Kate Bailey
Judicial Watch
425 Third Street, SW, Suite 800
Washington, DC 20024
rcotca@judicialwatch.org

Re: CRM-300444674
KWC:PR3

Dear Ms. Cotca:

This letter serves as the first installment of the Criminal Division's rolling production in Judicial Watch, Inc. v. U.S. Department of Justice, 14-cv-1239, (D.D.C.), pursuant to the Meet and Confer Report filed September 23, 2014. Your request seeks records concerning meetings and/or communications between the Department of Justice Criminal Division Public Integrity Section and the Internal Revenue Service Tax Exempt and Government Entities Division, the White House, Members of Congress and/or congressional staff, and any non-government entity, regarding 501(c)(4) or other tax-exempt organizations.

After carefully reviewing 834 pages of records, this Office has determined that two pages may be released in part, and 832 pages are being withheld in full pursuant to the following Freedom of Information Act exemptions:

5 U.S.C. § 552(b)(3), which concerns matters specifically exempted from release by statute (in this instance, 26 U.S.C. § 6103, which pertains to tax return information);

5 U.S.C. § 552(b)(5), which concerns certain inter- and intra-agency communications protected by the deliberative process privilege, and the attorney work-product privilege;

5 U.S.C. § 552(b)(6), which concerns material the release of which would constitute a clearly unwarranted invasion of the personal privacy of third parties; and

5 U.S.C. § 552(b)(7)(C), which concerns records or information compiled for law enforcement purposes the release of which could reasonably be expected to constitute an unwarranted invasion of the personal privacy of third parties.

For your information, Congress excluded three discrete categories of law enforcement and national security records from the requirements of the FOIA. See 5 U.S.C. § 552(c). This response is limited to those records that are subject to the requirements of the FOIA. This is a standard notification that is given to all requesters and should not be taken as an indication that excluded records do, or do not, exist.

Although I am aware that your request is the subject of ongoing litigation and that appeals are not ordinarily acted on in such situations, I am required by statute and regulation to inform you of your right to an administrative appeal of this determination. Your appeal must be in writing and addressed to the Director, Office of Information Policy, United States Department of Justice, Suite 11050, 1425 New York Avenue, NW, Washington, DC 20530-0001. Your appeal must be received within sixty days from the date of this letter. Both the letter and the envelope should be clearly marked "Freedom of Information Act Appeal."

Sincerely,



Kenneth Courter
Chief
FOIA/PA Unit

Enclosures

cc: Bradley Cohen, Esq.
U.S. Department of Justice
P.O. Box 883
Washington, DC 20044

From: Lerner Lois G <lois.g.lerner@irs.gov> (b)(6), (7)(C)
To: [REDACTED] </o=crm/ou=wash/cn=recipients/cn=users/cn=pin/cn=[REDACTED]>
Cc:
Bcc:
Subject: Re: Meeting
Date: Sat Oct 02 2010 20:48:34 EDT
Attachments:

Sure—that's a good idea. I have a meeting out of the office Monday morning, but will try you when I get back sometime early afternoon. You can try me at 202 283-8848.

Lois G. Lerner
Sent from my BlackBerry Wireless Handheld

(b)(6), (7)(C)
From: [REDACTED]@usdoj.gov
To: Lerner Lois G
Sent: Thu Sep 30 09:32:38 2010
Subject: RE: Meeting

(b)(6), (7)(C)
Hi Lois—it's been a long time, and you might not remember me. I've taken on [REDACTED] duties. I'm looking forward to meeting you. Can we chat in advance? I'm at [REDACTED]

(b)(6), (7)(C)
From: [REDACTED]@irs.gov
Sent: Wednesday, September 29, 2010 6:06 PM
To: [REDACTED]
Cc: Lerner Lois G (b)(6), (7)(C)
Subject: RE: Meeting

[REDACTED] (b)(6), (7)(C)

Sorry, Ms. Ingram is not available to meet with you, she has arranged for Ms. Lois Lerner, Director of Exempt Organizations to meet with you. Ms. Lerner may be reached at lois.g.lerner@irs.gov.

Thanks,
[REDACTED] (b)(6), (7)(C)
Staff Assistant
Office of the Commissioner (TE/GE)

Office Telephone: 202-283-2500

VMS- 202-283-9969

Fax: 202-283-9973

(b)(6), (7)(C)

From: [REDACTED]@usdoj.gov]

Sent: Wednesday, September 29, 2010 4:20 PM

To: [REDACTED] (b)(6), (7)(C)

Cc: Smith, Jack; [REDACTED]; Hulser, Raymond (b)(6), (7)(C)

Subject: Meeting

(b)(6), (7)(C)

[REDACTED] as we discussed this afternoon, we would like to invite Ms. Ingram to meet with us concerning 501(c)(4) issues, and propose next Friday at 10:00 a.m. We are located in the Bond Building, 12th Floor, New York Avenue, NW. Thank you for your assistance.

[REDACTED]
[REDACTED] (b)(6), (7)(C)

Election Crimes Branch

Public Integrity Section

Criminal Division

United States Department of Justice

Washington, D.C. 20530

[REDACTED] (b)(6), (7)(C)

(202) 514-3003 (f)

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