UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

JUDICIAL WATCH, INC.,)
)
Plaintiff,) Civil Action
) No. 13-1559
v.)
) July 29, 2015
INTERNAL REVENUE SERVICE,) 10:55 a.m.
)
Defendant.) Washington, D.C.
)
)

TRANSCRIPT OF STATUS CALL PROCEEDINGS BEFORE THE HONORABLE EMMET G. SULLIVAN, UNITED STATES DISTRICT COURT JUDGE

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10:55AM

MORNING SESSION, JULY 29, 2015

10:56AM (10:55 a.m.)

10:56AM THE COURTROOM CLERK: Your Honor, this is Civil Action
10:56AM 13-1559, Judicial Watch, Inc. versus Internal Revenue Service.
10:56AM I'm going to ask counsel to please come forward and identify
10:56AM themselves for the record.

10:56AM MS. COTCA: Good morning, Judge. Ramona Cotca for10:56AM Judicial Watch.

10:56AM THE COURT: Good morning, counsel.

10:56AM MS. COTCA: And I'm with my colleague, Paul Orfanedes is10:56AM my colleague at the table.

10:56AMTHE COURT: Good morning. Good morning to everyone.10:56AMMR. KLIMAS: Good morning, Your Honor. Jeff Klimas for10:56AMthe Internal Revenue Service. With me at counsel table is10:56AMStephanie Sasarak and Carmen Banerjee with the Department of10:56AMJustice.

10:56AM THE COURT: All right. Good morning to everyone. I
10:56AM scheduled a status hearing to determine whether or not there are
10:56AM problems with directives I issued the last time we spoke. Are
10:56AM there?

10:56AM MR. KLIMAS: Your Honor, at the last time we spoke on July 10:56AM 1st, you indicated that the IRS needed to increase the frequency 10:57AM within which it was producing documents, and the IRS also agreed 10:57AM to submit status reports in the event that TIGTA provided new 10:57AM documents or material --

4 10:57AM THE COURT: Was it clear that the Court directed that 10:57AM there be production on a weekly basis? MR. KLIMAS: That's correct, Your Honor. And you also 10:57AM 10:57AM invited the IRS, if that's unworkable, to file a motion to 10:57AM reconsider that order. 10:57AM THE COURT: Right. But looking at the plaintiff's status 10:57AM report, it doesn't appear that the government's complied with 10:57AM that, though. Is there a reason for that? 10:57AM MR. KLIMAS: Correct, Your Honor. The IRS has made two 10:57AM rolling productions but if it was doing weekly productions, it 10:57AM would have made more than two productions. 10:57AM THE COURT: So why didn't the government produce on a weekly basis? 10:57AM 10:57AM MR. KLIMAS: Once I went back and spoke with the IRS, the 10:57AM IRS explained that it would be burdensome and actually slow down 10:57AM the production schedule to do weekly productions rather than 10:57AM monthly productions, so I immediately --10:57AM THE COURT: So the order was clear, though, what I ordered 10:57AM was clear, correct --10:57AM MR. KLIMAS: Correct, Your Honor. 10:57AM THE COURT: -- to do weekly productions? 10:57AM MR. KLIMAS: That's correct. 10:57AM THE COURT: But the government's position is that it would 10:57AM have been burdensome? 10:57AM Our position was that you invited the IRS to MR. KLIMAS:

10:58AM file a motion to reconsider if would impose a burden, and --10:58AM THE COURT: Did you file a motion? 10:58AM MR. KLIMAS: We did not, Your Honor. 10:58AM THE COURT: Some reason why you didn't? 10:58AM MR. KLIMAS: We thought it was appropriate to wait until 10:58AM you entered the order. You indicated at the hearing that there 10:58AM was going to be an order entered and --10:58AM THE COURT: Well, wait a minute, though. You just told me that my order was clear that I issued July 1 ordering weekly 10:58AM 10:58AM production, right? 10:58AM MR. KLIMAS: That's correct. 10:58AM THE COURT: So I need to issue another ordering saying the 10:58AM original order is a real order? 10:58AM MR. KLIMAS: No, Your Honor. 10:58AM THE COURT: Then why did you need a written order? 10:58AM MR. KLIMAS: We did not need a written order. It was our 10:58AM expectation that you were going to issue one because you said you 10:58AM would. I'm not trying to stand on semantics. I --10:58AM THE COURT: Well, I think you are. I mean, you're telling 10:58AM me on the one hand that the oral order was clear and that the 10:58AM government knew it had an obligation to produce documents on a 10:58AM weekly basis, but then you're also telling me that you thought it 10:58AM would be followed up by a written order. For what purpose? 10:58AM Suppose I never issued a written order? Would that have made the 10:59AM oral order somehow or another unclear?

10:59AM

MR. KLIMAS: No, Your Honor.

10:59AMTHE COURT: So what is the reason for not complying with10:59AMthe Court's order? I mean, this is a serious matter, counsel.10:59AMYou're telling me that you, as an officer of the court, knew this10:59AMthe order was clear but, nevertheless, it was not complied with,10:59AMand I guess I'm getting at what the reason for the noncompliance10:59AMwas.

10:59AM MR. KLIMAS: Yes, Your Honor. The IRS anticipated filing
10:59AM a motion to reconsider and initially had Ms. Cotca's consent to
10:59AM file a motion to reconsider.

THE COURT: Right, I understand that, but the IRS didn't 10:59AM 10:59AM file it, so why didn't the IRS comply with the Court's order? 10:59AM MR. KLIMAS: I apologize, Your Honor. Working for the IRS in a number of jurisdictions in the past several years, I've 10:59AM 10:59AM appeared in over 30 different courts, either bankruptcy or 10:59AM district courts and a number of judges, and there are a number of 10:59AM judges who, if I had filed a motion to reconsider before an order 10:59AM was entered, I feel would have felt that was inappropriate. 10:59AM That's apparently --10:59AM THE COURT: I'm sorry, the judges would have thought it 10:59AM was inappropriate? 10:59AM It was inappropriate to file a motion to MR. KLIMAS: 10:59AM reconsider before a motion was entered. 10:59AM THE COURT: Why? 11:00AM I can't speak --MR. KLIMAS:

11:00AMTHE COURT: Wait a minute. Why would it have been11:00AMinappropriate if you said it's clear that the Court had issued an11:00AMoral order? And we've said that -- I've said that four times.11:00AMIf it was clear that there was an order outstanding, why would it11:00AMhave been inappropriate for the government to file a motion to11:00AMreconsider that clear oral order? I don't get it.

11:00AM MR. KLIMAS: To clarify, it was our understanding that 11:00AM there was a directive from the Court that was going to be 11:00AM followed up with a written order. It appears --

11:00AMTHE COURT: An order to be followed up by an order?11:00AMMR. KLIMAS: It appears that the understanding was11:00AMmisplaced.

11:00AM THE COURT: So you needed two orders to have a clearly enforceable order? You don't need two orders to have a clearly enforceable order, do you?

11:00AM MR. KLIMAS: No, Your Honor.

11:00AM THE COURT: So there's no reason for not complying. This 11:00AM is ridiculous. This is absurd. I thought you were going to say 11:00AM that you didn't think the Court had issued an oral order, but 11:00AM that's not what you're saying. It's clear from the transcript 11:00AM that the Court had clearly ordered rolling production on a weekly 11:00AM basis. So why shouldn't the Court hold the Commissioner of the 11:01AM IRS in contempt for not having complied with a clearly 11:01AM enforceable order?

MR. KLIMAS: The Internal Revenue Service was trying to

11:01AM

11:01AM comply with the directive from the Court. It appears that we had 11:01AM not done so, but that was not intentional. It was -- the intent 11:01AM of what the IRS was doing was to respect the Court and the 11:01AM statement from the Court that there was going to be a written 11:01AM order to follow. Obviously that was misplaced, but it was not --11:01AM there was no intent to violate the court order or to do something 11:01AM that was unthwart. The IRS was intending to comply with what 11:01AM Your Honor said from the bench on July 1st.

11:01AM THE COURT: By doing what?

11:01AM MR. KLIMAS: By filing a motion to reconsider once the 11:01AM written order was entered.

11:01AM THE COURT: That just doesn't make any sense at all. Ι 11:01AM mean, think about the public listening to this. The government 11:01AM says it's clear that you issued an oral order. We understand 11:01AM that you issued an oral order, Judge, to produce documents on a 11:01AM weekly basis. Nevertheless, it was burdensome for the government 11:02AM to comply with that order, and we weren't going to file a written 11:02AM motion for reconsideration for that clearly enforceable oral 11:02AM order until you issued a written order. That just doesn't make 11:02AM any sense, unless I'm missing something. But that's your 11:02AM position? MR. KLIMAS: That is our position. If it doesn't make 11:02AM 11:02AM sense, I apologize. That was the reasoning --THE COURT: I'm sorry? 11:02AM 11:02AM That was the reasoning. If that reasoning MR. KLIMAS:

9 11:02AM was misplaced, I apologize; it was my reasoning. 11:02AM THE COURT: Excuse me one second. 11:02AM (Brief pause in proceedings.) 11:02AM THE COURT: All right. Let me hear from plaintiff's 11:02AM Thank you. counsel. 11:02AM MS. COTCA: Thank you, Your Honor. Certainly the 11:03AM plaintiff -- we took the position that there was definitely an 11:03AM oral order from the bench that was made that day on July 1st for 11:03AM rolling production. 11:03AM In addition to that, I had asked the Court if it would also include status reports with the rolling orders. 11:03AM 11:03AM THE COURT: And I said that as well. 11:03AM MS. COTCA: And you did, you certainly did. In fact, you heard from me and then you asked the defendant to state their 11:03AM position. The defendant did not oppose it. They said they would 11:03AM 11:03AM certainly be willing to do that, and Your Honor ordered and said 11:03AM that that would also be included in a written order. Obviously, 11:03AM there's a written order -- that's just to confirm what -- Our 11:03AM position is that that's just to confirm what you said from the 11:03AM bench on July 1st, and --11:03AM THE COURT: What are you asking me to do at this point? 11:03AM My intent was to get production of these documents. I don't want 11:03AM to get off on a tangent holding people in contempt of court. 11:03AM I'll do that, but I don't like doing that. I want to do that, I 11:03AM want to get the documents where they are supposed to be, to the

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11:03AM plaintiffs. They're entitled to the documents. The public has a 11:03AM right to know what these documents say.

11:03AM MS. COTCA: And that's certainly what we wanted to do, and 11:03AM that's why we did it as a notice, Your Honor. We thought it was 11:04AM prudent and appropriate to bring this to the Court's attention. 11:04AM We want rolling productions with status reports, as we said on 11:04AM July 1st.

11:04AMTHE COURT: All right. And you consented to two weeks?11:04AMMS. COTCA: We said we wouldn't oppose a two-week --11:04AMTHE COURT: -- Okay --

MS. COTCA: -- if they wouldn't file a motion. If the Court is willing -- if the standing order is for weekly productions, and if that's what they're obligated to do, we'll take weekly productions, Your Honor, with status reports.

11:04AMTHE COURT: It's an outstanding court order that -- and11:04AMquite frankly, I may never issue a minute order. It's a court11:04AMorder. All right. That's all you're asking me to do, right?11:04AMMS. COTCA: At this point, Your Honor, yes. We want --11:04AMTHE COURT: I know it may be tempting to ask for more, but11:04AMthat's all you're asking me to do.

MS. COTCA: That's all we're asking for now. We just want
the documents. We want the documents with status reports.
THE COURT: All right. Counsel, you're in a difficult
position. I'm not going to hold you in contempt. Clearly, I
could, I could do that. And if you think I couldn't, ask the

Stevens prosecutors. I don't want to do that. I don't like 11:04AM 11:05AM holding people in contempt. I expect people to comply with court 11:05AM orders, though, and you just stood before me and told me that it 11:05AM was clearly enforceable, my oral order. You didn't need a 11:05AM written order. I know you're in a difficult position, but you 11:05AM shouldn't bear the blunt. But I can tell you this, and I will 11:05AM issue -- or maybe I won't issue a written order, it's still a 11:05AM court order, that the Internal Revenue Service has to on a weekly 11:05AM basis -- and I'm not buying into any biweekly production -- on a 11:05AM weekly basis produce the documents that are the subject of the 11:05AM court's order on July 1st and a status report. That's each -- I 11:05AM think I said Monday, each and every Monday until further order of 11:05AM the Court.

11:05AM Now, I'm not going to hold anyone in contempt. I think 11:05AM the government's position is clearly indefensible. It's 11:05AM ridiculous. It's absurd. I'm not going to tolerate further 11:06AM noncompliance with the Court's orders. If there is further 11:06AM noncompliance, I will haul into court the Commissioner of the 11:06AM Internal Revenue Service to show cause why that person should not 11:06AM be personally held in contempt of court. I can't make that any 11:06AM clearer. Is there any part of what I just said unclear? 11:06AM MR. KLIMAS: No, Your Honor. 11:06AM THE COURT: All right. So everyone understands what the 11:06AM government -- the government understands what the government's

11:06AM obligations are, correct?

11:06AM

MR. KLIMAS: Yes, Your Honor.

11:06AM THE COURT: I also encourage you to read this opinion, 663 11:06AM It's captioned En re: Contempt Findings in United Fed 3d 1270. 11:06AM States versus Stevens, in which the United States Court of 11:06AM Appeals for this circuit confirmed -- actually affirmed this 11:06AM Court's decision to hold Stevens' prosecutors in contempt of 11:06AM court. Read it and understand it. I have the authority to do 11:07AM this. I'm not going to do it today. I think I would be clearly within my legal authority to hold you and the others in the well 11:07AM 11:07AM of the court and the commissioner of the Internal Revenue Service 11:07AM in contempt. I'm not going to do it. But going forward, I 11:07AM expect full compliance with the Court's orders, and if the 11:07AM government believes that a basis exists for modification or 11:07AM reconsideration of a court order, then the government should file 11:07AM a motion. Now, I can tell you right now, you can file a motion 11:07AM saying you want biweekly production. I'm going to deny that. 11:07AM And the reason I'm going to deny it is because there has not been 11:07AM compliance with the Court's order July 1. So I expect weekly 11:07AM compliance. I don't think I'm being unreasonable at all. The 11:07AM plaintiffs are entitled to this information. The public has a 11:07AM right to know what this information is.

So, I have nothing else to say other than you have a good day, all right. But think about these court orders. They're enforceable. You're in a very difficult position, but you're walking out of court with your colleagues. That might not always 11:08AM be the case, okay.

11:08AM MR. KLIMAS: Understood, Your Honor.

11:08AM THE COURT: All right. Anything further?

11:08AM Nothing, Your Honor. Thank you. MS. COTCA:

11:08AM THE COURT: All right.

11:08AM MR. KLIMAS: Your Honor, could I ask one question?

11:08AM THE COURT: Sure, absolutely.

11:08AM If the Internal Revenue Service does do this MR. KLIMAS: weekly production for a number of weeks to show that it is 11:08AM 11:08AM complying with the Court's order and finds that that is actually 11:08AM slowing down the production process, would it be appropriate --11:08AM THE COURT: I'm sorry? By doing so, it's slowing down the 11:08AM

production process?

11:08AM MR. KLIMAS: That's correct, Your Honor. I can explain. 11:08AM The problem is that there are certain, I guess I would call them 11:08AM fixed costs, associated with creating CDs to produce to Judicial 11:08AM Watch. It takes roughly four to five hours to produce a CD of 11:08AM documents to produce to Judicial Watch using the software and 11:08AM technology that's available. Doing that four times a month 11:09AM versus once a month results in 16 to 20 hours being spent at a 11:09AM minimum, assuming everything works perfectly, doing something 11:09AM that was only taking four to five hours previously. So, spending 11:09AM that additional time --

11:09AM THE COURT: Wait a minute. So if you're doing it on a 11:09AM monthly basis, it would take four to five hours, correct?

11:09AM MR. KLIMAS: Correct.

11:09AM THE COURT: So doing it on a weekly basis, it takes four 11:09AM to five hours per week?

11:09AM MR. KLIMAS: Correct. The time to create the CDs does not decrease with the number of documents.

11:09AM THE COURT: I mean, what's the work? Is somebody
11:09AM actually -- is it labor intensive human beings, or are you
11:09AM talking about pushing buttons or what?

11:09AM MR. KLIMAS: There are human beings pushing buttons and 11:09AM doing different things. I can walk you through some of the 11:09AM technical steps that are involved in that process. The IRS is 11:09AM using a program called Clearwell. It's a document review 11:09AM platform. It's also a database management platform.

11:09AM Once IRS attorneys or disclosure specialists have reviewed 11:09AM documents, determined that they're responsive to Judicial Watch's 11:09AM FOIA requests, and made any appropriate redactions, once the 11:10AM information has been redacted --

11:10AM THE COURT: You have to use a program especially for11:10AM Judicial Watch?

11:10AM MR. KLIMAS: It's not a program that's only being used for Judicial Watch, it's a program that was purchased in connection with the congressional investigations, which are the same documents that are being used to release to Judicial Watch. It's the same review platform that's used with congressional investigations with the Department of Justice.

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11:10AM	THE COURT: Weren't you supposed to produce for me an
11:10AM	"eyes only" report of the IG's of the IG Office.
11:10AM	MR. KLIMAS: Yes, Your Honor.
11:10AM	THE COURT: And that was a court order also.
11:10AM	MR. KLIMAS: I did deliver that to chambers.
11:10AM	THE COURT: It was delivered to chambers?
11:10AM	MR. KLIMAS: On July 2nd, I hand delivered it, yes.
11:10AM	THE COURT: Okay. All right. So, you know, I had clerks
11:10AM	leave and come, so it may well be. I accept that representation.
11:10AM	Thank you for complying with the court order. Thank you.
11:10AM	MR. KLIMAS: Yes, Your Honor.
11:10AM	THE COURT: I appreciate that.
11:10AM	MR. KLIMAS: But yes, that's the document review platform
11:10AM	that's being used.
11:10AM	THE COURT: You're certain you had it delivered to my
11:11AM	chambers, right?
11:11AM	MR. KLIMAS: Yes, Your Honor.
11:11AM	THE COURT: You didn't deliver it
11:11AM	MR. KLIMAS: I personally delivered it.
11:11AM	THE COURT: All right. I accept that. I accept that
11:11AM	representation, as an officer of the court. All right.
11:11AM	MR. KLIMAS: Once the IRS attorneys or disclosure
11:11AM	specialists mark these documents as responsive and make any
11:11AM	appropriate marks for redaction, someone has to create a
11:11AM	production folder to start this new Bates number sequence for the

11:11AM documents to be put into. The documents are then copied from the 11:11AM Clearwell program into this folder. The production folder is 11:11AM then what the IRS refers to as locked. It stamps control numbers 11:11AM onto these documents so we can track what they are, and it also 11:11AM locks and redactions, burns redactions into the documents so that 11:11AM you can't see behind them. That locking process standing alone 11:11AM can take half an hour to complete.

11:11AM Once the production is locked --

11:11AM THE COURT: But is that computerized, that locking
11:11AM process?

11:11AM MR. KLIMAS: There's someone who has to manually initiate11:12AM the locking process that is computerized.

11:12AM THE COURT: All right.

11:12AM MR. KLIMAS: The production folder is then exported onto a 11:12AM Clearwell server, and then a zip file is created from the 11:12AM Clearwell server and exported to a local hard drive. This 11:12AM process of locking and exporting and transferring actually has to 11:12AM happen twice because the IRS is generating two sets of the 11:12AM documents, one with the redactions burned in; one with the 11:12AM redactions not burned in so that we can compare them side-by-side 11:12AM to look at what's being redacted and make sure it's appropriate. 11:12AM After -- at that point, the Clearwell steps are complete. 11:12AM The IRS then has to password protect the files in this zip file, 11:12AM log onto a desktop to burn the CDs, and create two sets of CDs, 11:12AM the one's with the redactions and the ones with the redactions

11:13AM marked but not actually burned into the documents. Because the 11:13AM IRS is in a position where it needs to be able to track what 11:13AM redactions are being made and why, because the IRS may at the 11:13AM conclusion of the production have to produce a Vaughn index, 11:13AM either for some portion of the documents or for all of them, the 11:13AM IRS also exports the tagged document numbers and the basis for 11:13AM withholding the information and any other associated information 11:13AM that's reported by the person who makes the redactions. That's 11:13AM put into a spreadsheet so that the IRS can trace it, and it's my 11:13AM understanding, if that's not done contemporaneously, the IRS may lose the ability to track what redactions were made and why and 11:13AM 11:13AM not be able to use that in the future.

11:13AM Now, those steps take roughly four to five hours to 11:13AM complete, and that's the same whether we're dealing with a 11:13AM hundred documents or whether we're dealing with a thousand 11:13AM documents, and that's assuming that everything runs smoothly. Ιt is possible that, for example, there could be a problem with 11:13AM 11:14AM Clearwell, in which case it has to be shut down and manually 11:14AM rebooted, a process that takes roughly 45 minutes on average. 11:14AM Sometimes loading documents to Clearwell can cause problems with 11:14AM Clearwell and cause it to shut down, or sometimes Clearwell just 11:14AM doesn't work for other reasons. I'm told sometimes Clearwell is 11:14AM out of commission for one or two days at a time for which 11:14AM documents cannot be reviewed or produced at all. Sometimes the IRS cannot use Clearwell to burn a CD for Judicial Watch because 11:14AM

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11:14AM it's busy burning a CD for congressional committees or for other 11:14AM FOIA requestors, public and national committees, Cause of Action 11:14AM Institute, Tea Party Patriots, and it only has a capacity to burn 11:14AM CDs one type at a time, so it gets queued up. So the concern is 11:14AM that if Clearwell is down for one or two days in the course of a 11:14AM week, there would be no time for the IRS to recover, and it's 11:14AM also spending 16 to 20 hours minimum producing these CDs per 11:15AM month rather than 4 to 5 hours. So even if the IRS commits to 11:15AM producing the same volume of documents on a monthly basis, it's 11:15AM going to require more resources than it would to produce that 11:15AM same number of documents if it was doing it on a monthly basis. 11:15AM THE COURT: So why can't you get the resources? How many 11:15AM employees are there at the IRS? Can't you get the resources 11:15AM internally?

11:15AM MR. KLIMAS: There are obviously approximately 90,000 11:15AM employees at the Internal Revenue Service. It's a question of 11:15AM resources. The IRS has had its budget cut by approximately 11:15AM 20 percent since 2010. The IRS has spent approximately 11:15AM \$20 million responding to the ongoing congressional 11:15AM investigations. Since fiscal year 2012 -- I don't have a current 11:15AM number, but I understand at one point the FOIA backlog had 11:15AM increased by nearly 300 percent because there was a great 11:15AM increase in the number of FOIA requests that were being received. 11:15AM So, could we put someone on to do this more frequently? Of 11:15AM course, and we obviously will, because we understand that this is

19 11:15AM the order and we will comply with it, but it's a question of 11:16AM whether that is the best use of the IRS's resources, given the 11:16AM fact that it has limited resources available. THE COURT: Okay. Well, we all have limited resources. 11:16AM 11:16AM That's the court order for the time being. Thank you. That's 11:16AM very interesting, but thank you. But that's going to be the court order. All right. 11:16AM 11:16AM MR. KLIMAS: Thank you, Your Honor. 11:16AM THE COURT: All right. Thank you very much. Anything 11:16AM further? 11:16AM MS. COTCA: No, Your Honor. 11:16AM THE COURT: All right. And also, I note that the Judicial Watch -- I'm not trying to give you any ideas, Judicial Watch did 11:16AM not ask that anyone be held in contempt, so that's fair, too. 11:16AM You just want production of the documents, and that's all I want, 11:16AM 11:16AM too. 11:16AM MS. COTCA: With the status reports. 11:16AM THE COURT: With the status reports, too. Weekly basis, 11:16AM every Monday. 11:16AM MR. KLIMAS: And you would like a copy of those status 11:16AM reports as well? 11:16AM THE COURT: Absolutely. 11:16AM MR. KLIMAS: Understood. 11:16AM THE COURT: All right. Anything further? 11:16AM MR. KLIMAS: No.

11:16AMTHE COURT: I'm not going to schedule another hearing11:16AMright now. Actually --

11:16AMMR. KLIMAS: We do have a hearing scheduled for October11:16AM7th, I believe.

11:16AMTHE COURT: That's right. Thank you for reminding me.11:16AMAll right. Thank you. Have a nice day. Thank you.

11:16AM (Proceedings adjourned at 11:16 a.m.)

CERTIFICATE

I, Scott L. Wallace, RDR-CRR, certify that the foregoing is a correct transcript from the record of proceedings in the above-entitled matter.

/s/ Scott L. Wallace

7/29/15

Scott L. Wallace, RDR, CRR Official Court Reporter Date