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**From:** Seto Michael C  
**Sent:** Wednesday, November 09, 2011 9:57 AM  
**To:** Seto Michael C; Fish David L  
**Cc:** Paz Holly O; Trilli Darla J; Neuhart Paige  
**Subject:** RE: R & A Priorities

[Here is additional information on the cases pending in Counsel:](#)

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**From:** Seto Michael C  
**Sent:** Wednesday, November 09, 2011 10:50 AM  
**To:** Fish David L  
**Cc:** Paz Holly O; Trilli Darla J; Neuhart Paige  
**Subject:** FW: R & A Priorities

Attached are 2 documents, an updated list of cases pending in Counsel and a list of non-case work items (projects, technical assistance to EOD, EOQA, and EO Exam)

Here are the summary data for EOT:

1. 13 cases pending in EO Counsel & 5 cases pending in other sections of Counsel - a total of 18 cases
  - a) The oldest case pending in EO Counsel is dated 3/8/11.
  - b) The oldest case pending in other section of Counsel is 8/22/07 (a VEBA case, and we are pushing Counsel (health & benefit to resolve the technical issues).
2. We have 48 non-case work items that range from major time/personnel commitment (C&U project, RM revision project, ACA case screening, political advocacy case screening, etc.) to minor time commitment (recognition team, governance project, etc.)
3. 657 open cases beginning in FY12
  - a) 446 applications
  - b) 155 private letter rulings
  - c) 41 TAMs
  - d) 15 technical assistance requests

Some of the cases are on hold such as the co-investment PLRs and open sources applications pending counsel review. Of the 657 cases, 163 are two years or older.

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**From:** Lerner Lois G  
**Sent:** Thursday, November 03, 2011 7:13 PM  
**To:** Fish David L; Seto Michael C; Thomas Cindy M; Abner Donna J; Kindell Judith E; Light Sharon P  
**Cc:** Paz Holly O  
**Subject:** R & A Priorities

**I'm getting a little nervous about the amount we have on our plate and how we are handling. I know everyone is working hard and juggling, but I am wondering whether the juggling decisions are being made holistically enough. We have only so many resources and things will probably get worse going forward. I worry that decisions about how to use the resources are being made without all the information. A couple things have come up through press accounts and practitioner comments that lead me to believe we should be making**

prioritization decisions based on EO as a whole, not in our own stovepipes. Something that may not seem important in Cincinnati, may be crucial in DC. Similarly, DC may be prioritizing its work based on what is sitting in DC when something sitting in Cincinnati should be the focus of DC work. And, in both cases, the hold up might really relate to something sitting in Counsel that we need to move forward.

To get a better handle on this and help you with prioritizing, I'm going to need some reports from you.

Judy and Sharon--a list of all projects you are working on, including work that others are doing and you are overseeing, as well as estimated timeframes for completion if you have them and any barriers to completion.

Cindy and Donna--lists of backlogs of any specific type of cases and what is contributing to the backlog--i.e.--are you waiting for assistance from R & A, are you focusing on something else that impacts your ability to get this piece done. Also, are there kinds of cases that DC has pushed to Cincinnati, but in hindsight, may be better suited to DC

David/Mike--Holly left me a list of cases that are in Counsel. If it needs to be updated please do that--David--I forwarded it last night. I also need a list of everything else we have sent to Counsel and similar information as is in the case list, such as how long it has been there and, if you know, what might be the hang up. Please include things formally at Counsel, as well as things we've asked for informally. If it is informal, can I get who we're dealing with. I'd also like some sense of the inventory that doesn't fall within these categories that looks like it could be problematic--might need to go to Counsel or a category of cases that isn't moving

I'm sure there will be more, but this will give us a good start. I'd like the information by COB next Wednesday please.

*Lois G. Lerner*

Director of Exempt Organizations