



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 31, 2015

Ryan P. Mulvey
Cause of Action
1919 Pennsylvania Ave., NW
Suite 650
Washington, DC 20006

Dear Mr. Mulvey:

This is our final response to your Freedom of Information Act (FOIA) request dated July 22, 2015, which we received on July 28, 2015.

You asked for all communication between Douglas Shulman, Steven Miller, Daniel Werfel, or any IRS employees within the Tax Exempt & Government Entities Division, and Andrew C. Strelka, Danielle C. Gray, or Boris Bershteyn from January, 2010 to the date of the request.

In our previous response dated April 9, 2015, we explained we were unable to process your request because it did not reasonably describe the records you are seeking. We asked that the request be revised to be more specific as to subject matter, time period and/or limiting the request only to specific employees within the Tax Exempt & Government Entities Division.

The current request dated July 22, 2015, has not been revised and therefore we are still unable to process the request.

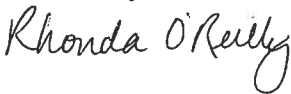
The FOIA specifies two requirements for a request. It must (1) "reasonably describe" the records sought and (2) be made in accordance with published rules. 5 U.S.C § 552(a)(3)(A). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records, "without placing an unreasonable burden upon the IRS." A request for "all communications between . . . any IRS employees within the Tax Exempt & Government Entities Division and Andrew C Strelka, Danielle C. Gray, or Boris Bershteyn" over a four year period would be unreasonably burdensome for the IRS to process, given the number of IRS employees involved and the commensurate amount of data to be searched. A request of the type you have submitted seeking "any and all" records amongst those of numerous IRS employees without reference to subject matter and over such an expansive time period is not valid. See Dale v. IRS, 238 F. Supp. 2d 99, 104-05 (D.D.C. 2002) (concluding that request seeking "any and all documents . . . that refer or relate in any way" to requester failed to reasonably describe records sought

and "amounted to an all-encompassing fishing expedition of files at [agency's] offices across the country, at taxpayer expense").

We encourage you again to consider revising your request making it more specific as to subject matter, time period and/or limiting the request only to specific employees within the Tax Exempt & Government Entities (TEGE) Division. Without a specific subject matter or specifying employees within the TEGE Division, we are unable to initiate a search and process your request.

If you have any questions please call Acting Manager Rhonda O'Reilly at 860-756-4673 or write to: Internal Revenue Service, HQ Disclosure, Stop 211, PO Box 621506, Atlanta, GA 30362-3006. Please refer to case number F15209-0097.

Sincerely,

A handwritten signature in cursive script that reads "Rhonda O'Reilly".

Rhonda O'Reilly
Acting Disclosure Manager
Headquarters (HQ) FOIA