

August 18, 2011

Assistant U.S. Attorney Justin Anand
United States Attorney's Office
Northern District of Georgia
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Via Federal Express

**Re: *United States v. Marchelletta et al.*, Case No. 1:07-cr-107-TCB
Discovery Request No. 1**

Dear Mr. Anand:

Please consider this letter our first discovery request in the above-referenced criminal case.

I. Documents in the IRS FOIA Litigation, 1:09-CV-3037-TCB (N.D. GA)

As you and your office are aware, the Marchellettas sued the IRS under the Freedom of Information Act ("FOIA") to compel the IRS to disclose all documents related to the IRS criminal investigation. The IRS was, and continues to be, represented by DOJ Special Litigation Trial Attorney Carmen Banerjee.

Prior to summary judgment filings in the case, the disputed documents were narrowed into two main categories, grand jury and non-grand jury IRS documents. The non-grand jury documents totaled 1,170 pages, and were sequentially Bates stamped by IRS with the prefix "Non-GJ". Of these 1,170 non-grand jury IRS documents, Attorney Banerjee disclosed less than 1,000 pages, but as you will see from a cursory review of this document set on the enclosed DVD, many of the disclosed documents are redacted, in some cases heavily redacted. Please disclose forthwith un-redacted copies of all documents in this "Non-GJ" document set.

Furthermore regarding the "Non-GJ" document set, Attorney Banerjee refused to disclose several hundred pages in full. These undisclosed documents are numbered Non-GJ 23-24, 48-56, 521-777, and 1020-2021, and are identified on the enclosed DVD with a text document placeholder that sets forth the Bates range of the undisclosed documents. Please disclose forthwith all of these enumerated but heretofore undisclosed documents.

The second category of documents were denominated by Attorney Banerjee as grand jury documents, totaling 2,692 pages, and were numbered sequentially and Bates stamped with the prefix "GJ". Of this total, only five pages were disclosed, e.g., those documents numbered GJ 005-009 (included on the enclosed DVD).

Please disclose the remaining 2,687 pages forthwith. It should be a simple matter to contact Attorney Banerjee and make the disclosure arrangements. She can be reached at: (202) 353-3850. Attorney Banerjee's email address is: Carmen.M.Banerjee@usdoj.gov

II. Documents in the CBP FOIA Litigation, 1:10-CV-3280-TCB (N.D. GA)

As you and your office are also aware, the Marchellettas sued CBP under the FOIA to compel disclosure of all documents related to CBP's criminal investigation. CBP was, and continues to be, represented by AUSA Neeli Ben-David of your office. Attorney Ben-David disclosed two documents attached as exhibits to her recent summary judgment filings, in addition to the documents disclosed by CBP through the administrative FOIA process.

In total, 20 multi-page CBP reports have been disclosed, and 94 pages of additional materials related to the criminal investigation. (All are included on the enclosed DVD for your reference). As with the disclosed IRS documents, many are redacted, and some heavily redacted.

Please provide un-redacted copies of all of these documents forthwith. It should be a simple matter to obtain these un-redacted documents from your office's AUSA Ben-David.

Best regards,



Robert G. Bernhoft, Esquire
Attorney and Counselor at Law

Enclosure (electronic media, DVD)

cc: Buddy Parker, Esq. (w/ enc.)
Jerry Froelich, Esq. (w/ enc.)