

16CV015006

NORTH CAROLINA

WAKE COUNTY

NICHOLAS A. OCHSNER,

Plaintiff,

v.

NORTH CAROLINA DEPARTMENT
OF REVENUE,

Defendant.

FILED

IN THE GENERAL COURT OF JUSTICE
SUPERIOR COURT DIVISION

2016 DEC -7 P 1:07 FILE NO. 16 CVS

WAKE COUNTY, C.S.C.

BY

W

COMPLAINT AND MOTION FOR
ORDER TO SHOW CAUSE

NOW COMES the Plaintiff, Nicholas A. Ochsner, pursuant to Rules 3, 7 and 8 of the North Carolina Rules of Civil Procedure, complaining of the defendant, alleges and says:

JURISDICTION AND VENUE

1. This Court has jurisdiction over the subject matter of the claims asserted herein pursuant to Chapter 132 of the North Carolina General Statutes insofar as this is a dispute pertaining to the inspection and copying of public records pursuant to N.C. Gen. Stat. § 132-9(a).
2. This Court has jurisdiction over the subject matter of the claims asserted herein pursuant to N.C. Gen. Stat. § 1-254 insofar as the claims asserted by the Plaintiff involve a determination of the Plaintiff's rights or status affected by a statute, specifically Chapter 132 of the North Carolina General Statutes.
3. Venue is proper in Wake County pursuant to N.C. Gen. Stat. §§ 1-77 and 82.

THE PARTIES

4. Nicholas A. Ochsner ("Ochsner" or "Plaintiff") is a natural person and resident of Mecklenburg County, North Carolina.
5. At all times relevant to the claims asserted herein, Ochsner is employed as an investigative reporter for WBTV, the CBS affiliate serving the Charlotte, North Carolina market.
6. North Carolina Department of Revenue ("NCDOR") is an agency of North Carolina government as that term is defined and contemplated by N.C. Gen. Stat. § 132-1(a) and whose purpose is to administer the tax laws and collect taxes due the State.
7. NCDOR has filed with the Attorney General the name and address of an agent upon whom process may be served pursuant to Rule 4(j)(4)(a) and (b) of the Rules of Civil Procedure, specifically NCDOR has designated Daniel Garner, General Counsel, Post Office Box 871, Raleigh, North Carolina 27602 as its process agent.

CLAIM FOR RELIEF

[North Carolina Public Records Act and Declaratory Judgment]

8. Paragraphs one through seven are incorporated herein by reference as if set forth verbatim.
9. The North Carolina Public Records Law ("the Public Records Law") is codified as N.C. Gen. Stat. §§ 132-1 through 132-10.
10. The Public Records Law states:

The public records and public information compiled by the agencies of North Carolina government or its subdivisions **are the property of the people**. Therefore, it is the policy of

this State that the people may obtain copies of their public records and public information free or at minimal cost unless otherwise specifically provided by law. As used herein, "minimal cost" shall mean the actual cost of reproducing the public record or public information.

N.C. Gen. Stat. § 132-1(b) (emphasis added).

11. "Public records" is a term defined in the Public Records Law as:

[A]ll documents, papers, letters, maps, books, photographs, films, sound recordings, magnetic or other tapes, **electronic data-processing records**, artifacts, or other document material, regardless of physical form or characteristics, **made or received** pursuant to law or ordinance in connection with the transaction of public business by any agency of North Carolina government or its subdivisions.

N.C. Gen. Stat. § 132-1(a) (emphasis added).

12. NCDOR, including its subdivisions, is the custodian of public records pertaining to the matters that fall within its purview.

13. The Public Records Law further provides that "Every custodian of public records shall permit any record in the custodian's custody to be inspected and examined at reasonable times and under reasonable supervision by any person, and shall, as promptly as possible, furnish copies thereof upon payment of any fees as may be prescribed by law." N.C. Gen. Stat. § 132-6(a).

14. In late 2015 and early 2016, as an investigative reporter, Ochsner reported multiple stories pertaining to government officials, including members of the General Assembly and Governor Pat McCrory.

15. In February, March and June 2016, Ochsner received notices from NCDOR pertaining to alleged taxes owed for tax year 2011.

16. On June 8, 2016, in his capacity as an investigative reporter for WBTV, Ochsner made a request for public records pursuant to the Public Records Law, a copy of which is attached hereto and incorporated herein by reference as **Exhibit A**. Specifically, Ochsner requested the following public records:

- a. All written communication, including but not limited to emails, text messages, letters or memos, sent and received between NCDOR employees and any member of the North Carolina General Assembly, including but not limited to the Office of Speaker Tim Moore, their staff and other representatives between September 1, 2015 and June 1, 2016 containing the following words: "Ochsner," "Reporter," "WBTV," "Charlotte," "2011," "audit," or "taxes."
- b. All written communications, including but not limited to emails, text messages, letters or memos sent and received between NCDOR employees and employees of the Office of the Governor between September 1, 2015 and June 1, 2016 containing the following words: "Ochsner," "Reporter," "WBTV," "Charlotte," "2011," "audit," or "taxes."
- c. All notices of unpaid taxes, collection notices and other letters regarding unpaid taxes for the 2011 tax year sent by NCDOR between September 1, 2015 and June 1, 2016.
- d. The entire file and any and all documents related to the tax account of Nicholas A. Ochsner.

17. By email dated June 9, 2016, a representative of NCDOR indicated that a search within the information technology division would be initiated, that records are

"normally printed on a weekly basis," and that the records would be provided "as soon as possible." A copy of that email is attached hereto and incorporated herein by reference as **Exhibit B**.

18. On July 14, 2016, NCDOR responded to Ochsner's request and provided eight pages of notes maintained in the computer program known as "ITAS," utilized by the Taxpayer Assistance division of NCDOR, reflecting communication between NCDOR and Ochsner as well as other activity related to Ochsner's taxpayer account between May 5, 2016 and July 7, 2016. The cover letter from NCDOR dated July 14, 2016 and its enclosures (with personal and sensitive information redacted) are attached hereto as **Exhibits C and D** and incorporated herein by reference.

19. Following receipt of the July 14, 2016 letter and its enclosures, Ochsner replied to NCDOR to address the deficiencies in their response.

20. By letter dated August 8, 2016, NCDOR responded to Ochsner and provided additional materials. The letter and the additional materials provided are attached hereto as **Exhibit E and F** and incorporated herein by reference. The additional materials contained in attached **Exhibit F** consist of:

- a. a written statement from Alan Woodard, Director of Examination Division of NCDOR, dated August 5, 2016 ("the Woodard statement");
- b. a written statement from Cale Johnson, Director of Collections Division of NCDOR, dated August 5, 2016 ("the Johnson statement"); and

- c. a note purporting to document a phone call between Ochsner and a member of the Examination Division of NCDOR on February 23, 2016 recorded in a computer program known as "Portfolio Warehouse."

21. On its face, the letter from NCDOR attached hereto as **Exhibit E** demonstrates the existence of public records that have not been produced – notices of unpaid taxes, collections notices and other letters regarding unpaid taxes for the 2011 tax year –and, further, that NCDOR unilaterally limited the search originally requested by Ochsner in the following ways;

- a. Eliminating the terms "taxes," "audit," and "Charlotte;"
- b. Limiting the search to only three divisions of the NCDOR – Taxpayer Assistance, Examination and Collections;
- c. Limiting the request for "written communication" to a search for emails only, which excludes from the search other forms of communication such as text messages, letters, memos or other correspondence; and
- d. Eliminating a search of written communication occurring over domains other than on "@dornc.com," such as the use of personal accounts.

22. Additionally, on the face of the materials attached hereto as **Exhibit F**, specifically the Woodard statement, the existence of matter constituting a public record is demonstrated – "data provided by the Internal Revenue Service" – that has not been made available for inspection or copying.

23. Following receipt of the August 8, 2016 letter from NCDOR, Ochsner attempted to communicate with NCDOR in order to address the deficiencies in their response. Ochsner was informed that any further communication with NCDOR should be

directed to NCDOR's general counsel, Daniel Garner. This communication from NCDOR was sent via email, and is contained in a thread of emails that begins with Ochsner's original request on June 8, 2016 and ends with NCDOR's email on August 12, 2016, a copy of the entire thread is attached hereto as **Exhibit G** and incorporated herein by reference.

24. By letter dated August 17, 2016, Ochsner communicated through counsel with Daniel Garner in an attempt to obtain the public records responsive to his original request made on June 8, 2016. That letter is attached hereto as **Exhibit H** and incorporated herein by reference.

25. By letter dated September 20, 2016, Daniel Garner, on behalf of NCDOR, responded to the August 17, 2016 letter, a copy of which is attached hereto as **Exhibit I** and incorporated herein by reference. No documents response to Ochsner's request were produced along with the letter identified as **Exhibit I**.

26. On October 25, 2016, Ochsner, through counsel, attempted to make one last effort to obtain the public records that were initially requested on June 8, 2016, to no avail. That communication is contained in an email thread that began on August 17, 2016 and ended on October 25, 2016, a copy of which is attached hereto as **Exhibit J** and incorporated herein by reference.

27. NCDOR is the custodian of public records responsive to Ochsner's request of June 8, 2016 that have not been produced. Pursuant to the Public Records Law, NCDOR is required to provide to Ochsner the public records it has in its possession "as promptly as possible." At the time of this filing, it has been at least

182 days since Ochsner's initial request of June 8, 2016 and 121 days since NCDOR's last produced a document responsive to the request.

28. Based on NCDOR's conduct and responses in connection with his request, Ochsner believes and alleges that NCDOR's failure to fully respond to his request of June 8, 2016 constitutes a willful, intentional and contumacious refusal by NCDOR to carry out the mandatory, non-discretionary and prescribed duties of the agency.


WHEREFORE, Plaintiff demands entry of judgment as follows:

1. Set this matter down for an immediate hearing pursuant to N.C. Gen. Stat. § 132-9(a);
2. Enter a preliminary order requiring NCDOR to:
 - a. Appear at the hearing;
 - b. Bring to the hearing for the court's *in camera* review all of the public records requested by the Plaintiff; and
 - c. Show cause, if there is any, why any of the records requested by the Plaintiff are not public records, either in whole or in part.
3. After the hearing, enter a permanent order declaring that the records requested by the Plaintiff are public records and compelling the Defendant, pursuant to N.C. Gen. Stat. § 132-9(a), to make them available for inspection and copying; and
4. Enter an order awarding the Plaintiff a reasonable attorneys fee pursuant to N.C. Gen. Stat. § 132-9(c)(1).
5. That the costs of this action be taxed against the Defendant.

6. The Plaintiff further prays that the court provide it with such further and additional relief as the court shall deem to be just, fit and proper and authorized by law.

This the 7th day of December, 2016.

WHITLEY LAW FIRM

By: 
Ann C. Ochsner
State Bar # 43108
2424 Glenwood Ave., Suite 201
Raleigh, NC 27608
Telephone: 919-785-5000
Facsimile: 919-785-3729
aco@whitleylawfirm.com



Public Records Request

June 8, 2016

Records Custodian
NC Department of Revenue

To whom it may concern:

Under the North Carolina Public Records Act, G.S. §132, I am requesting an opportunity to obtain copies of the following public records:

-All written communication, including but not limited to emails, text messages, letters or memos, sent and received between NCDOR employees and any member of the North Carolina General Assembly, including but not limited to the Office of Speaker Tim Moore, their staff and other representatives between September 1, 2015 and June 1, 2016 containing the following words: "Ochsner", "Reporter", "WBTV", "Charlotte", "2011", "audit", or "taxes"

-All written communication, including but not limited to emails, text messages, letters or memos, sent and received between NCDOR employees and employees of the Office of the Governor between September 1, 2015 and June 1, 2016 containing the following words: "Ochsner", "Reporter", "WBTV", "Charlotte", "2011", "audit", or "taxes"

-All notices of unpaid taxes, collection notices and other letters regarding unpaid taxes for the 2011 tax year sent by NCDOR between September 1, 2015 and June 1, 2016.

-The entire file and any and all documents related to the tax account of Nicholas A. Ochsner

If possible, please provide the request records in the most practical electronic format (by e-mail, thumb drive or CD). I would like to request a waiver of all fees since the disclosure of the requested information is in the public interest and will contribute significantly to the public's understanding of an important topic in our community. This information is not being sought for commercial purposes. In the event there will be fees associated with fulfilling my request, please notify me in advance.

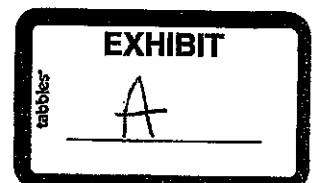
The law requires that you respond to and fulfill this request "as promptly as possible." If you expect a significant delay in responding to and fulfilling this request, please contact me with information about when I might expect the requested records.

Under the law, non-public information contained in an otherwise public document must be redacted; it does not exempt the document from disclosure. If you do redact any information or deny this request, in whole or in part, please cite each specific exemption you feel justifies the refusal to release the information.

Thank you for considering my request.

Sincerely,

Nick Ochsner | Investigative Reporter
nochsner@wbtv.com
W: 704.374.3941 | C: 704.641.7538

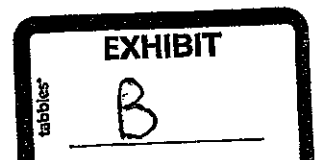


From: Trevor Johnson [<mailto:Trevor.Johnson@dornc.com>]
Sent: Thursday, June 09, 2016 9:16 AM
To: Ochsner, Nick
Subject: Re: Records request

Nick --

Received your request. The first two bullets regarding communications (e-mails/etc.) I can certainly handle. I will need to initiate a search with our IT division, but will work with them on the matter. I will keep you updated as I make progress on that end.

For the second two bullets, I will have to forward those to our Taxpayer Assistance division as they involve actual taxpayer records. I spoke with the division director this morning as this type of request usually is required to be filed via mail. However, I forwarded him your e-mail/document and he said that would suffice.



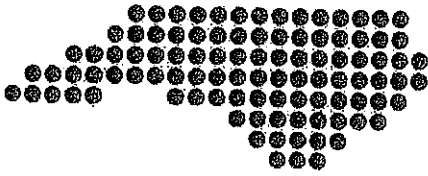
I am told that printing copies of the notices/etc. is done on a weekly basis due to system requirements. I don't know when the cutoff is for this week, but the director told me he would pull the records as soon as possible and send your way.

Anyway, just wanted to give you a readout on how these items will be addressed within the agency. Will be in touch once I receive word from IT on the search.

Feel free to call me at the number below if you would like to discuss further.

Thanks.

Trevor Johnson
Director of Public Affairs/PIO
NC Department of Revenue
trevor.johnson@dornc.com
(919) 814-1010



NCDOR

NORTH
CAROLINA
DEPARTMENT
OF REVENUE

Jeffrey Epstein
Secretary

Jocelyn Andrews
Chief Operating Officer

July 14, 2016

Nick Ochsner

Charlotte, North Carolina 28208

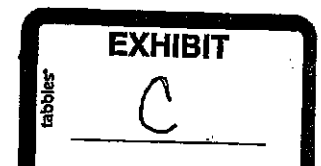
Mr. Ochsner:

This letter is in response to your public records request submitted to the North Carolina Department of Revenue (NCDOR). Within the inquiry, you request:

1. All written communication, including but not limited to emails, text messages, letters or memos, sent and received between NCDOR employees and any member of the North Carolina General Assembly, including but not limited to the Office of Speaker Tim Moore, their staff and other representatives between September 1, 2015 and June 1, 2016 containing the following words: "Ochsner", "Reporter", "WBTV", "Charlotte", "2011", "audit", or "taxes"
2. All written communication, including but not limited to emails, text messages, letters or memos, sent and received between NCDOR employees and employees of the Office of the Governor between September 1, 2015 and June 1, 2016 containing the following words: "Ochsner", "Reporter", "WBTV", "Charlotte", "2011", "audit", or "taxes"
3. All notices of unpaid taxes, collection notices and other letters regarding unpaid taxes for the 2011 tax year sent by NCDOR between September 1, 2015 and June 1, 2016.
4. The entire file and any and all documents related to the tax account of Nicholas A. Ochsner

The NCDOR conducted an electronic records search for all e-mails which met the criteria of your request. As discussed in our phone conversation on July 11, 2016, after reviewing the results of this search, we found no records which met the scope of your request.

With respect to the third and fourth items, I have attached all internal documents which have been determined as responsive to these inquiries.



Should you have any questions or require further information from the agency, please do not hesitate to contact me directly.

Respectfully,

A handwritten signature in black ink, appearing to be 'TJ', with a long horizontal flourish extending to the right.

Trevor Johnson
Director of Public Affairs

SSN : NAME : OCHSNER NICHOLAS A

RELATED INFO : 006 ENTITY DISPOSITION : 001 PERMANENT

NOTE TOPIC : POA RECEIVED

NOTE : E-BUS ACCT: N/A

TP DT P:

REP: WILLIAM ALLEN; TINA SHORTT; MERRY ARNETT

P: 910-323-0191/F: 910-323-5969

TYPE OF TAX: IND

PERIOD: 2011

SIGNED/DTD: 5/11/16 BY TP & 5/5/16 BY REP

SOURCE OF INFO : 410 LAST UPDATE BY : RVTNF00

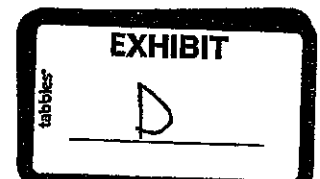
UPDATE REASON : 037 INFO RCVD UPDATE DATE /TIME : 05/19/16 13:25

SSN : NAME : OCHSNER NICHOLAS A

RELATED INFO : 006 ENTITY DISPOSITION : 001 PERMANENT

NOTE TOPIC : 2011 IND INC CORRESPOND RECD

NOTE : RECD TP CORRESPONDENCE STAMP DTD 5/16/16 IN THE FORM OF LTR



DTD 5/16/16 FROM WILLIAM TEMPLE ALLEN, CPA, 3620 CAPE CENTER
DR., FAYETTEVILLE, NC 28304 PH # 910-323-0191, COPY OF DOR
2011 NOTICE # 3808231160325, COPY OF 2011 W'2 SHOWING WAGES
OF \$ -0- TX W/H, COPY OF 2011 1099-MISC SHOWING
NONEMPLOYEE COMPENSAION OF \$ /H. CPA ALLEN LTR
STATES TP TX RESIDENT IN 2011 AND SHOULD NOT BE ASSESSED NC
TAXES. TP ASSESSED AS N/F CASE 065 IRS IRMF OFC AUDIT. FWD
TO EXAMS/DISCOVERY PER MOU.

SOURCE OF INFO : 110 LAST UPDATE BY : RVDRS03

UPDATE REASON : 027 TP CORRES UPDATE DATE /TIME : 05/24/16 08:12

SSN : NAME : OCHSNER NICHOLAS A

RELATED INFO : 006 ENTITY DISPOSITION : 001 PERMANENT

NOTE TOPIC : 2011 IND INC DTAX

NOTE : RECD DATED:051616

DTAX:656258

ASSIGNED TO:WILDER

SOURCE OF INFO : 125 LAST UPDATE BY : RVLAC01

UPDATE REASON : 037 INFO RCVD UPDATE DATE /TIME : 06/03/16 11:27

SSN :) NAME : OCHSNER NICHOLAS A

RELATED INFO : 006 ENTITY DISPOSITION : 001 PERMANENT

NOTE TOPIC : IND '11 NOTICE

NOTE : POA MERRY ARNETT, CALLING ON NOTICE '11.

XFRD TO IND NOT LVL 3.

SOURCE OF INFO : 420 LAST UPDATE BY : RVZDA00

UPDATE REASON : 030 TP REQUEST UPDATE DATE /TIME : 06/06/16 10:16

SSN : NAME : OCHSNER NICHOLAS A

RELATED INFO : 006 ENTITY DISPOSITION : 001 PERMANENT

NOTE TOPIC : IND 2011 NOTICE INQ

NOTE : MS ARNETT POA CALLED PHONE IS BREAKING UP BADLY. TP WANTS TO
SPEAK TO MS WILDER AGENT ASSIGNED TO CASE. XFERED TO EXAM

SOURCE OF INFO : 420 LAST UPDATE BY : RVTLW05

UPDATE REASON : 030 TP REQUEST UPDATE DATE /TIME : 06/07/16 09:17

SSN : NAME : OCHSNER NICHOLAS A

RELATED INFO : 006 ENTITY DISPOSITION : 001 PERMANENT

NOTE TOPIC : IND INC 2011 PH CALL

NOTE : RECEIVED CALL FROM POA REGARDING T/P'S ACCOUNT. SHE STATED
THAT THE T/P WAS NOT A NC RESIDENT, HE WAS A RESIDENT OF TX.
EXPLAINED TO HER THAT T/P WOULD NEED TO SUBMIT DOCUMENTATION
TO PROVE RESIDENCY. EXPLAINED THAT DOR DOESN'T PLACE ACCTS

ON HOLD BUT SHE COULD SPEAK WITH COLLECTIONS AND REQUEST PAY
MENT PLAN UNTIL DOC'S CAN BE SUBMITTED & REVIEWED. ACCT. IN
COLLECTIONS. PROVIDED HER WITH MY FAX #, PHONE # ETC. FOR
COMMUNICATION.

SOURCE OF INFO : 420 LAST UPDATE BY : RVDDW01
UPDATE REASON : 055 OTHER UPDATE DATE /TIME : 06/07/16 09:40
SSN : NAME : OCHSNER NICHOLAS A

RELATED INFO : 006 ENTITY DISPOSITION : 001 PERMANENT

NOTE TOPIC : IND PP DENIED

NOTE : TP SENT IN REQ FOR PP TO START 9-20-16. CALLED AND LM FOR TP
TO CONTACT DOR

SOURCE OF INFO : 258 LAST UPDATE BY : RVGCF01

UPDATE REASON : 055 OTHER UPDATE DATE /TIME : 06/15/16 16:26

SSN : NAME : OCHSNER NICHOLAS A

RELATED INFO : 006 ENTITY DISPOSITION : 001 PERMANENT

NOTE TOPIC : IND 11 INQ

NOTE : TP CALL BACK SET UP PP. TP WANTS TO PAY 100.00 A MONTH

DID NOT HAVE FILE RETURNS FOR 12/13

WILL CALL BACK WITH BANK INFORMATION

SOURCE OF INFO : 258 LAST UPDATE BY : RVADB09

UPDATE REASON : 055 OTHER UPDATE DATE /TIME : 06/21/16 16:54

SSN : NAME : OCHSNER NICHOLAS A

RELATED INFO : 109 INSTALLMNT DISPOSITION : 001 PERMANENT

NOTE TOPIC : BANK DRAFT PMT AGMT ADDED

NOTE : AGMT NUM: 0000001027050--AGMT

AMOUNT:

ACCOUNT TYPE: 100

DOWN PAYMENT AMOUNT: 0.00

FIRST INSTALLMENT DATE: 08/28/2016

STATUS: RQSTBDRAFT--FREQUENCY: MONTHLY

INSTALL AMT: 100.00 NUM INSTALLMENTS: 11

BANK ACCOUNT NUM:

BANK NAME:

SOURCE OF INFO : 420 LAST UPDATE BY : RVSBF00

UPDATE REASON : 030 TP REQUEST UPDATE DATE /TIME : 06/22/16 15:26

SSN : NAME : OCHSNER NICHOLAS A

RELATED INFO : 006 ENTITY DISPOSITION : 001 PERMANENT

NOTE TOPIC : IND 11 PP

NOTE : ADV OF RO-1033

SOURCE OF INFO : 258 LAST UPDATE BY : RVSBF00

UPDATSSN : NAME : OCHSNER NICHOLAS A

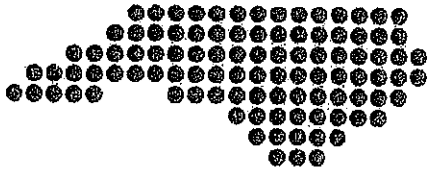
RELATED INFO : 006 ENTITY DISPOSITION : 001 PERMANENT

NOTE TOPIC : IND INC 2011

NOTE : RECEIVED VERBAL REQUEST FROM C.CHESSON(TPA) FOR A COPY
OF ALL DOC'S SUBMITTED BY T/P. LOCATED DOC'S AND HAND-
DELIVERED DOC'S TO HIM. PER DOC'S SUBMITTED & REVIEW
ON ESC, NCBOE, ITAS AND DMV ADJUSTED ACCOUNT.

SOURCE OF INFO : 203 LAST UPDATE BY : RVDDW01

UPDATE REASON : 055 OTHER UPDATE DATE /TIME : 07/07/16 07:38E REASON : 055 OTHER
UPDATE DATE /TIME : 06/22/16 15:26



NCDOR

**NORTH
CAROLINA
DEPARTMENT
OF REVENUE**

Jeffrey Epstein
Secretary

Jocelyn Andrews
Chief Operating Officer

August 8, 2016

Nick Ochsner
1 Julian Price Place
Charlotte, North Carolina 28208

CONFIDENTIAL

Mr. Ochsner:

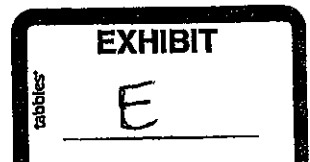
This letter is in response to your public records request submitted to the North Carolina Department of Revenue (NCDOR). Within your inquiry:

1. You allude to the possible use of private e-mail addresses and non-state issued phones in handling your tax matter. That did not occur; see enclosed certifications.
2. You also asked: "Can you please verify that I was the only person to receive a notice regarding 2011 taxes between September 1, 2015 and June 1, 2016." That is not the case; see explanation below.
3. Finally you noted: "The documents your office has provided responsive to the fourth part of my request are incomplete. The file begins with your office receiving a power of attorney from my accountant's office in May, months after I received the first communication from NCDOR. Please provide a complete copy of all documents related to my tax account." I expanded the scope of our search; see enclosures.

With respect to your first inquiry, the NCDOR previously conducted an electronic records search for all agency e-mails using the domain (@dornc.com) which met the criteria of your request. Due to the overly broad nature of your search terms (e.g., "taxes" "audit" "Charlotte"), we were required to narrow the search to those e-mails which might conceivably pertain to your *particular* tax situation. After reviewing the results of this search, we again found no records which met the scope of your request.

Depending on a taxpayer's situation, correspondence and communication with a taxpayer or taxpayer's representative can be handled by various divisions within the NCDOR. For your inquiry, we have identified three divisions which might have been involved in the resolution of your tax matter: Taxpayer Assistance (TPA), Examination, and Collections.

Outside of e-mail correspondence, any and all documentation and communication with employees within TPA is logged as notes in a system referred to as "ITAS." The ITAS notes respective to your tax file were provided in our original response.



The Examination Division is responsible for overseeing the automated Information Returns Master File (IRMF) process which generated your original Notice of Intent to Assess for Tax Year 2011. More information on this program and a certification from Alan Woodard (Director of Examination) regarding employee involvement is enclosed.

The Collections Division is responsible for pursuing monies due to the state after an assessment has been finalized following action or inaction on behalf of the taxpayer. A certification from Cale Johnson (Director of Collections) regarding employee involvement is enclosed.

With respect to your second item enumerated above, I can confirm that you were certainly not "the only person to receive a notice regarding 2011 taxes between September 1, 2015 and June 1, 2016." Our Collections and Examination divisions provided these pertinent statistics:

- Notices of Intent to Assess for Tax Year 2011 mailed 5/7/15 – 3/3/16: **82,773**
- Proposed Assessments for Tax Year 2011 mailed 7/1/15 – 4/27/16: **66,235**
- Notices of Collections for all tax years mailed 9/1/15 – 5/31/16: **approximately 228,000** and mailed 6/1/16 – 6/30/16: **approximately 165,000**

Altogether, your notice was one of approximately 393,000 notices of collection mailed by the NCDOR during the timeline which you provided.

With respect to your final inquiry, I was able to further research the matter with NCDOR staff because of the added specificity you provided during our telephone conversation on July 28, 2016. As a result of that search, we have located one additional "taxpayer note" which was recorded on February 23, 2016 and details your phone call with a member of our Examination team.

The Notice of Intent to Assess is automatically generated through an internal system referred to as "Portfolio Warehouse." This system is different from ITAS which is responsible for generating the Notice of Individual Income Tax Assessment and Notice of Collection which you also received. As a result, any correspondence, including phone calls, with a taxpayer or taxpayer's representative received between the issuance of the Notice of Intent to Assess and Notice of Individual Income Tax Assessment is logged in Portfolio Warehouse notes and not in ITAS notes. During our initial search we failed to verify that no notes were logged in Portfolio Warehouse, but after further review, we identified the phone conversation from February 23, 2016. A copy of that record from Portfolio Warehouse is enclosed.

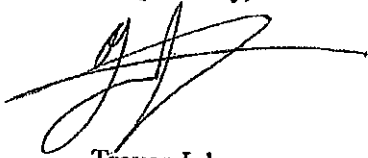
Additionally, I amended the scope date to include all documentation on record through your latest public records request which was received July 18, 2016. After this search, we have identified and enclosed five records, three of which were discovered through expansion of the scope date. See below for details:

- Portfolio Warehouse Taxpayer Note (Logged 2/23/16)
- Form GEN-58: Power of Attorney and Declaration of Representative (Received 5/19/16)
- Taxpayer Installment Agreement Request (Submitted 6/14/16)
- Authorization for Bank Draft Payment Agreement (Received 6/29/16)
- Notice of Amended Individual Income Tax Assessment (Mailed 6/29/16)

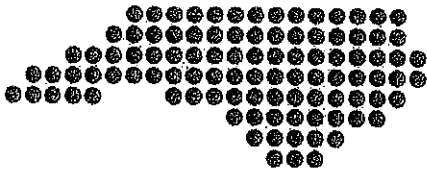
Lastly, when we process a request for a taxpayer's personal file, the department does not include copies of all previously filed state tax returns, unless specifically requested. However, because you requested a complete file, included you will find copies of your previous state tax returns as well as corresponding payment information.

Should you have any questions or require further information from the agency, please do not hesitate to contact me directly.

Respectfully,

A handwritten signature in black ink, appearing to be 'TJ', with a long horizontal stroke extending to the right.

Trevor Johnson
Director of Public Affairs



NCDOR

**NORTH
CAROLINA
DEPARTMENT
OF REVENUE**

**Jeffrey Epstein
Secretary**

**Jocelyn Andrews
Chief Operating Officer**

August 5, 2016

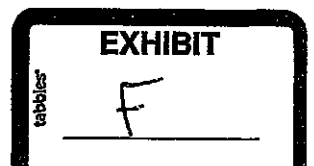
The Information Returns Master File (IRMF) program is an automated process utilized by the NCDOR's Examination Division to identify taxpayers who have sources of income in North Carolina for a tax year but did not file a return. This data is provided by the Internal Revenue Service and is used to generate notices of intent to assess issued by the NCDOR.

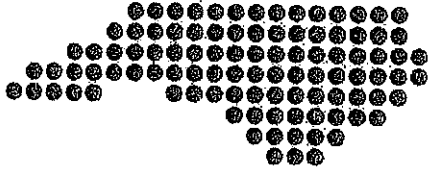
As referenced, this is an automated process which does not involve or require NCDOR employee involvement until communication is received from a taxpayer or taxpayer's representative regarding inquisition or resolution to the matter.

Additionally, I have consulted with Examination Division employees involved with the IRMF program who have certified that to the best of their knowledge, there are no additional internal records which meet the scope of your request. After search and inquiry, I can also certify to you that at no time were personal e-mail addresses or non-state issued phones used to discuss your tax file.

Respectfully,

Alan Woodard
Director of Examination





NCDOR

**NORTH
CAROLINA
DEPARTMENT
OF REVENUE**

**Jeffrey Epstein
Secretary**

**Jocelyn Andrews
Chief Operating Officer**

August 5, 2016

The Collections Division is responsible for pursuing delinquent taxes owed to the state. This includes taxpayers identified through the Examination Division's Information Returns Master File (IRMF) program. This program sends to Collections for further action two types of cases: 1) Taxpayers who have not provided payment for their liability; or 2) Taxpayers who have not provided the necessary documentation to verify there was no tax liability for a previous tax year.

Outside of e-mail correspondence, any and all documentation and communication with employees within Collections is logged as notes in a system referred to as "ITAS." It is my understanding the ITAS notes related to your tax file were provided previously.

I have consulted with those Collections Division employees who could conceivably have been involved with your file and they have certified that to the best of their knowledge, there are no additional internal records which meet the scope of your request. After search and inquiry, I can also certify to you that at no time were personal e-mail addresses or non-state issued phones used to discuss your tax file.

Respectfully,

**Cale Johnson
Director of Collections**

Case Id 656258

User: DDWILDER

Created Date: 02/23/2016

Subject:
ind inc 2011 ph call

CONFIDENTIAL

Note:

T/p called regarding the notice of intent received. T/p stated he did not have the notice in front of him. T/p wanted to know how this all came about. Explained to t/p that the notice of intent is not a bill. Explained that the notice of intent was based on irs information received. Explained to t/p that a nc address was used which prompts us to determine if t/p has a filing requirement. Explained to t/p he would need to submit documentation to prove residency of file with NC if required. T/p wanted to know when DOR received the irs information and has more questions that he needs to be answered about who received it, etc. T/p said he needed to speak with someone who could answer some of his questions. Transferred t/p to supervisor per his request. Informed t/p if supervisor was unavailable he could leave a message requesting return ph call .ddw

Ann Ochsner

From: Trevor Johnson <Trevor.Johnson@ncdor.gov>
Sent: Friday, August 12, 2016 10:24 AM
To: Ochsner, Nick
Subject: RE: Records request

Any further communication should be directed to the NCDOR's General Counsel Daniel Garner who can be reached at: daniel.garner@ncdor.gov

I will alert Daniel that you have retained counsel and that he will be hearing from your attorney.

Trevor Johnson
Director of Public Affairs/PIO
NC Department of Revenue
trevor.johnson@ncdor.gov
(919) 814-1010

From: Ochsner, Nick [mailto:nochksner@wbtv.com]
Sent: Thursday, August 11, 2016 5:13 PM
To: Trevor Johnson
Subject: RE: Records request

Hi Trevor-

I received your office's latest round of records in response to my request. It appears your office narrowed the scope of its search for records responsive to my request, without the proper statutory authority to do so. I continue to have questions about additional records that appear to be withheld by your office, namely, any internal computer file showing the specific creation of my collections file related to this matter. At this point, I still have additional questions that your office has not resolved. My attorney will follow up. Should they communicate with you or someone else in your office?

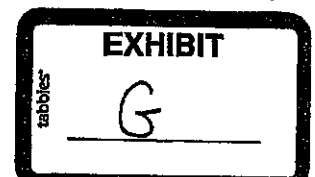
Thanks-
Nick

Nick Ochsner | Investigative Reporter

nochksner@wbtv.com
W: 704.374.3941 | C: 704.641.7538
NEWSROOM: 704.374.3691



From: Trevor Johnson [mailto:Trevor.Johnson@dornc.com]
Sent: Thursday, July 28, 2016 8:05 AM
To: Ochsner, Nick
Subject: RE: Records request



Nick --

We are currently processing your follow-up public records request submitted last week. I anticipate being able to have a response compiled by the close of next week.

Thanks,

Trevor

Trevor Johnson
Director of Public Affairs/PIO
NC Department of Revenue
trevor.johnson@dornrc.com
(919) 814-1010

>>> "Ochsner, Nick" <nochsner@wbtv.com> 7/27/2016 6:48 PM >>>
Hi Trevor-

I'm following up on this email from last week regarding NCDOR's failure to provide all documents responsive to by records request. During a phone call last Monday following my email to you, you said you would check with your general counsel and get back to me within the next few days. It's now been more than a week and I have yet to hear from you. State records law requires records to be provided as quickly as possible. I request your department provide all records responsive to my request by Wednesday, August 3, 2016. If your department continues refusing to provide all records responsive to my request, as required by law, I will consult with my attorneys and seek all remedies available under the law to compel NCDOR's compliance.

Thanks-
Nick

Nick Ochsner | Investigative Reporter

nochsner@wbtv.com

W: 704.374.3941 | C: 704.641.7538

NEWSROOM: 704.374.3691



From: Ochsner, Nick
Sent: Monday, July 18, 2016 11:27 AM
To: 'Trevor Johnson'
Subject: RE: Records request
Importance: High

Hi Trevor-

I received the documents you have deemed responsive to my request this morning. Unfortunately, it appears the documents your office has supplied fall short of satisfying my request.

- 1- The letter enclosing the documents from your office says only a search of emails was conducted to identify documents responsive to my request. However, a mere search of emails is not sufficient to identify all records responsive to my request, as my original request includes all forms of written communication. Additionally, the North Carolina Public Records Act requires all communication related to the carrying out of official business, like auditing a taxpayer, be considered a public record regardless of the method, account or number used to send the message. Accordingly, if emails were exchanged using a private email address or sent using a non-state issued phone they would still be subject to my request. To the extent your office has failed to search and exhaust all available means to determine there are no records responsive to my request, I ask you conduct a second search to identify all responsive records to my request.
- 2- For the third part of my request, can you please verify that I was the only person to receive a notice regarding 2011 taxes between September 1, 2015 and June 1, 2016?
- 3- The documents your office has provided responsive to the fourth part of my request are incomplete. The file begins with your office receiving a power of attorney from my accountant's office in May, months after I received the first communication from NCDOR. Please provide a complete copy of all documents related to my tax account.

Your office's continued failure to conduct a thorough search that would identify all documents responsive to my request and, additionally, to provide a complete copy of all documents related to my tax account will result in me taking additional action to compel NCDOR's compliance with the Public Records Act. I will consult with my attorneys and use all legal remedies available to me under the law.

Sincerely-
Nick

Nick Ochsner | Investigative Reporter

nochsner@wbtv.com

W: 704.374.3941 | C: 704.641.7538

NEWSROOM: 704.374.3691



From: Trevor Johnson [<mailto:Trevor.Johnson@dornc.com>]

Sent: Thursday, June 09, 2016 9:16 AM

To: Ochsner, Nick

Subject: Re: Records request

Nick --

Received your request. The first two bullets regarding communications (e-mails/etc.) I can certainly handle. I will need to initiate a search with our IT division, but will work with them on the matter. I will keep you updated as I make progress on that end.

For the second two bullets, I will have to forward those to our Taxpayer Assistance division as they involve actual taxpayer records. I spoke with the division director this morning as this type of request usually is required to be filed via mail. However, I forwarded him your e-mail/document and he said that would suffice.

I am told that printing copies of the notices/etc. is done on a weekly basis due to system requirements. I don't know when the cutoff is for this week, but the director told me he would pull the records as soon as possible and send your way.

Anyway, just wanted to give you a readout on how these items will be addressed within the agency. Will be in touch once I receive word from IT on the search.

Feel free to call me at the number below if you would like to discuss further.

Thanks.

Trevor Johnson
Director of Public Affairs/PIO
NC Department of Revenue
trevor.johnson@dornc.com
(919) 814-1010

>>> "Ochsner, Nick" <nochsner@wbvtv.com> 6/8/2016 4:02 PM >>>
Hi Trevor-

Please see the attached request. Let me know if you have any questions.

Thanks-
Nick

Nick Ochsner | Investigative Reporter

nochsner@wbvtv.com

W: 704.374.3941 | C: 704.641.7538

NEWSROOM: 704.374.3691



E-Mail correspondence to and from this sender may be subject to the North Carolina Public Records Law, and may be disclosed to third parties.

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BEIJING BRUSSELS LONDON LOS ANGELES
NEW YORK SAN FRANCISCO SEOUL
SHANGHAI SILICON VALLEY WASHINGTON

Ethan Forrest

Covington & Burling LLP
One Front Street
San Francisco, CA 94111-5356
T +1 415 591 7008
eforrest@cov.com

By Email

August 17, 2016

Daniel Garner
General Counsel
North Carolina Department of Revenue
daniel.garner@dornrc.com

Re: WBTV Public Records Request of June 8, 2016

Dear Mr. Garner:

We represent WBTV. I write concerning Nick Ochsner of WBTV's June 8, 2016 public records request concerning the North Carolina Department of Revenue's ("NCDOR") efforts to collect 2011 state taxes from him.

On July 18, 2016, Mr. Ochsner responded to your office's response to his request by identifying several deficiencies in the production. Nearly two weeks later, on July 28, your office told Mr. Ochsner it anticipated compiling a response to his concerns by the end of the next week, August 5. Finally, on August 11, 2016, your office sent a supplemental production.

NCDOR's production remains insufficient, mainly because of two significant factual gaps. One is the lack of any emails or other written communications about NCDOR's enforcement action. The other is the fact that although Mr. Ochsner and NCDOR have undisputedly been in contact since March of this year, the first event in Mr. Ochsner's file that your office produced is dated May 19, 2016.

In the context of an NCDOR enforcement action, it seems unreasonable that your office would have no communications of any kind about Mr. Ochsner—including emails—and that an otherwise-detailed electronic record about his case would skip at least three months of entries. It is also odd that after your office first told Mr. Ochsner there was nothing more to produce, more documents appeared when he pressed the issue.

Also, we understand that NCDOR's search of its email records was limited to messages sent from a *.ncdor.gov domain. This is inappropriate. On its face, General Statute 132-1's broad scope extends to any emails or other electronic communications made in connection with the transaction of public business. That scope necessarily would include non-*.ncdor.gov email addresses, including private email addresses, to the extent responsive materials are available there.

Relatedly, we understand that aside from email addresses, your office unilaterally narrowed the scope of its search for documents responsive to Mr. Ochsner's request. If so,



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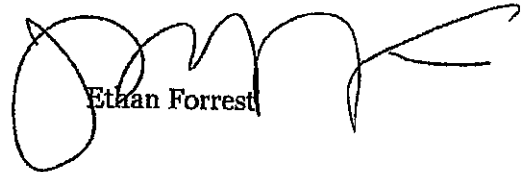
Daniel Garner
August 17, 2016
Page 2

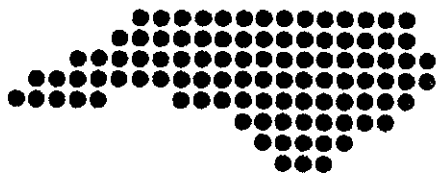
please explain why and how. And if your office maintains that it is necessary to narrow its search in supplementing its production, per our requests above, please contact me to discuss that issue.

Accordingly, we ask that your office undertake a thorough review of its records and produce to Mr. Ochsner *all* documents related to NCDOR's investigation of him, per General Statute 132-1. Please do so promptly, and if any confidential materials are commingled with non-confidential materials, please redact the confidential information and promptly send Mr. Ochsner the remainder. N.C. G.S. 132-6. That said, if you contend any records are subject to withholding, please explain specifically why as to each of those records, keeping in mind that any exception to the Public Records Act is to be construed narrowly. *Carter-Hubbard Publ'g Co. v. WRMC Hosp. Operating Corp.*, 178 N.C. App. 621, 624 (2006).

Although we hope your office will respond promptly, and we would prefer not to litigate this issue, we note that North Carolina law allows requestors to file suit to compel disclosure of public records, and to seek attorneys' fees in successful suits. N.C. G.S. 132-9.

Sincerely,


Ethan Forrest



NCDOR

NORTH
CAROLINA
DEPARTMENT
OF REVENUE



Jeffrey Epstein
Secretary

Jocelyn Andrews
Chief Operating Officer

September 20, 2016

Ethan Forrest
Covington & Burling, LLP
One Front Street
San Francisco, California 94111-5356

Dear Mr. Forrest:

I received the GEN-58 form signed by the taxpayer and forwarded electronically by you on Monday, September 19, 2016. I am now responding to your correspondence sent to the North Carolina Department of Revenue (NCDOR) on August 17, 2016 regarding a public records request submitted by Nicholas A. Ochsner.

In your August 17, 2016 letter you highlight several perceived deficiencies in our responses to Mr. Ochsner. First, you cite a "lack of any e-mail or written communications about NCDOR's enforcement action" concerning Mr. Ochsner. As Trevor Johnson explained in his response to Mr. Ochsner on August 8, 2016, the Information Returns Master File program which generated the initial assessment on February 4, 2016 is an automated process. Consequently, it does not involve or require NCDOR employee involvement until communication is received back from a taxpayer or taxpayer's representative regarding inquisition or resolution to the matter.

Additionally, your letter states that "although Mr. Ochsner and NCDOR have undisputedly been in contact since March of this year, the first event in Mr. Ochsner's file that your office produced is dated May 19, 2016." This is not correct. The mailing sent to Mr. Ochsner on August 8, 2016 includes a taxpayer note which was logged on February 23, 2016; that note summarizes the initial phone call between Mr. Ochsner and a representative from the NCDOR's Examination Division.

Further, your letter states "we understand that NCDOR's search of its email records was limited to messages sent from a *.ncdor.gov domain. That is inappropriate." This statement is not accurate. The domain you cite (*.ncdor.gov) was not used by agency personnel until August 2, 2016. The previous domain (@dornc.com) was the domain in use during the scope of the records request. As stated in letters mailed to Mr. Ochsner on July 14, 2016 and August 8, 2016, the electronic records search included any e-mail correspondence, sent or received, using the domain which was in use at the NCDOR during the requested scope date, i.e. (@dornc.com).

With respect to the concern that there might be other emails because of employees' use of private e-mail addresses, the NCDOR prepared and sent to Mr. Ochsner signed certifications from the

Mr. Ethan Forrest
September 20, 2016
Page 2

agency's Director of Collections and its Director of Examination. Using a private email for NCDOR business is against established procedure; our people know that; and the Directors confirmed that it did not occur in Mr. Ochsner's case. These certifications were sent to Mr. Ochsner in the August 8, 2016 mailing.

Finally, you question the agency's decision to narrow the scope of its electronic search for documents responsive to Mr. Ochsner's request. It was necessary to do this because of the overly broad nature of the search terms (e.g., "taxes" or "audit" or "Charlotte") suggested by Mr. Ochsner. Conducting an electronic records search for such terms would have surely generated false positives in the tens of thousands of records, each requiring individual review to ensure release was allowable under N.C.Gen.Stat. §105-259.

I have attached a copy of the NCDOR's response which was mailed to Mr. Ochsner on August 8, 2016. The enclosure includes copies of the public records which he requested and NCDOR provided, and it also includes the certifications I reference in this letter. I have not sent along copies of all of Mr. Ochsner's past tax returns although we did send copies of all of what we had to him; I can of course provide those to you as his representative if you would like.

I think that the NCDOR has already responded fully and in good faith to the requests of Mr. Ochsner. However, if you as Mr. Ochsner's representative believe there is something we have missed, or should you have any questions or require further information from the agency, please do not hesitate to contact me directly.

Respectfully,



Daniel Garner
General Counsel

enclosures

Ann Ochsner

From: Ochsner, Nick <nochsner@wbtv.com>
Sent: Tuesday, October 25, 2016 6:32 PM
To: Forrest, Ethan C
Subject: RE: WBTV Public Records Request of June 8, 2016

Short and sweet. Thanks.

From: Forrest, Ethan C [mailto:EForrest@Cov.com]
Sent: Tuesday, October 25, 2016 4:44 PM
To: Ochsner, Nick <nochsner@wbtv.com>
Subject: FW: WBTV Public Records Request of June 8, 2016

Nick, here is NCDOR's response.

Ethan Forrest

Covington & Burling LLP
One Front Street, San Francisco, CA 94111-5356
T +1 415 591 7008 | eforrest@cov.com
www.cov.com

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From: Daniel Garner [mailto:Daniel.Garner@ncdor.gov]
Sent: Tuesday, October 25, 2016 1:03 PM
To: Forrest, Ethan C
Subject: RE: WBTV Public Records Request of June 8, 2016

Hello, Ethan.

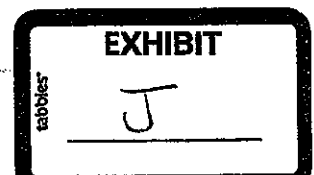
Yep; the IRMF process is automated. It is a computer-based data match, and no DOR employee initiated Mr. Ochsner's February 4, 2016 assessment.

As for the search terms, we found that "Charlotte" and "2011" and "Audit" and "taxes" generated far too many false positives. So, we used "Ochsner" and "reporter" and "WBTV" as suggested by your client in his original public records request submitted on June 8, 2016.

Daniel Garner

Daniel E. Garner
General Counsel
NC Department of Revenue
P.O. Box 871
Raleigh, NC 27602-0871
Daniel.Garner@ncdor.gov
Direct: (919) 814-1009

From: Forrest, Ethan C [mailto:EForrest@Cov.com]
Sent: Tuesday, October 25, 2016 1:44 PM



To: Daniel Garner <Daniel.Garner@ncdor.gov>
Subject: RE: WBTV Public Records Request of June 8, 2016

Daniel, a response to your September 20 letter is attached.

Best,
Ethan

Ethan Forrest

Covington & Burling LLP
One Front Street, San Francisco, CA 94111-5356
T +1 415 591 7008 | eforrest@cov.com
www.cov.com

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From: Daniel Garner [<mailto:Daniel.Garner@ncdor.gov>]
Sent: Tuesday, September 20, 2016 1:32 PM
To: Forrest, Ethan C
Cc: Trevor Johnson
Subject: RE: WBTV Public Records Request of June 8, 2016

Hello, Ethan.

I got the GEN-58 on Monday; thank you. A letter responding to your August 17 letter is attached. Hard copy to follow by mail to you, and it will have the enclosures.

Daniel Garner

Daniel E. Garner
General Counsel
NC Department of Revenue
P.O. Box 871
Raleigh, NC 27602-0871
Daniel.Garner@ncdor.gov
Direct: (919) 814-1009

From: Forrest, Ethan C [<mailto:EForrest@Cov.com>]
Sent: Friday, September 16, 2016 9:32 PM
To: Daniel Garner <Daniel.Garner@ncdor.gov>
Subject: RE: WBTV Public Records Request of June 8, 2016

Mr. Garner,

Thank you again for noting the statute.

I've attached a power of attorney form. Please let me know when we can expect a response to Mr. Ochsner's request.

Best,
Ethan

Ethan Forrest

Covington & Burling LLP
One Front Street, San Francisco, CA 94111-5356
T +1 415 591 7008 | eforrest@cov.com
www.cov.com

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From: Daniel Garner [<mailto:Daniel.Garner@ncdor.gov>]
Sent: Thursday, August 18, 2016 9:04 AM
To: Forrest, Ethan C
Subject: RE: WBTV Public Records Request of June 8, 2016

Simply because responding to the inquiry will necessarily involve the individual taxpayer's tax information. Take a look at GS 105-259.

From: Forrest, Ethan C [<mailto:EForrest@Cov.com>]
Sent: Thursday, August 18, 2016 11:46 AM
To: Daniel Garner
Subject: RE: WBTV Public Records Request of June 8, 2016

Mr. Garner,

Thank you for your reply.

Please explain why a power of attorney form is necessary in this case. I am counsel for WBTV and Raycom Media, seeking records under the Public Records Act pertaining to a WBTV employee. I am not resolving a taxpayer dispute with your office.

Best,
Ethan

Ethan Forrest

Covington & Burling LLP
One Front Street, San Francisco, CA 94111-5356
T +1 415 591 7008 | eforrest@cov.com
www.cov.com

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From: Daniel Garner [<mailto:Daniel.Garner@ncdor.gov>]
Sent: Thursday, August 18, 2016 8:31 AM
To: Forrest, Ethan C
Subject: RE: WBTV Public Records Request of June 8, 2016

Hello, Mr. Forrest.

Happy to respond to your email letter of yesterday evening, but I will need a Power of Attorney from the individual taxpayer involved. Here is the link: <http://www.dornc.com/downloads/powerofattorney.html> . We can accept an emailed image of the signed GEN-58 and then let the original follow by mail, if that helps you.

Daniel Garner
General Counsel

North Carolina Department of Revenue
P.O. Box 871
Raleigh, NC 27602-0871
Direct: (919) 814-1009
Daniel.Garner@ncdor.gov [note new email]

From: Forrest, Ethan C [<mailto:EForrest@Cov.com>]
Sent: Wednesday, August 17, 2016 8:02 PM
To: Daniel Garner
Subject: WBTV Public Records Request of June 8, 2016

Mr. Garner,

The attached letter concerns our client WBTV's June 8, 2016 request to the NCDOR.

We look forward to hearing from you.

Best,
Ethan

Ethan Forrest

Covington & Burling LLP
One Front Street, San Francisco, CA 94111-5356
T +1 415 591 7008 | eforrest@cov.com
www.cov.com

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