

ASSISTANT ATTORNEY GENERAL
Internal Revenue Service
WESTERN REGION
Main Post Office
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Los Angeles, California 90053

SEP 12 1984

CC:LA:CT
MCCohen

Gary Bright, Esq.
18 Marine Center Building
Santa Barbara, CA 93109

Re: Advanced Ability Center et al.
v. Church of Scientology International,
et al., Case No. 151265
(Super. Ct., Santa Barbara County)

Dear Mr. Bright:

We have been advised by you of the following factual information:

1. You represent the plaintiffs in the above-referenced action.
2. In connection with this lawsuit, defendants have deposed plaintiff David Mayo on August 13, 1984. In the course of that deposition, Mr. Mayo was asked about any discussions he may have had with the Internal Revenue Service about the Church of Scientology. You objected to the question and instructed him not to answer.
3. Defendants have moved for an order compelling Mr. Mayo to answer questions pertaining to discussions with the Internal Revenue Service.
4. On August 7, 1984, Mr. Mayo was interviewed by special agents of the Internal Revenue Service, Criminal Investigation Division. This interview was conducted by virtue of an Internal Revenue Service summons and, on Mr. Mayo's request, entirely in your presence. Substantial portions of this interview related to the Church of Scientology.
5. You have asked for a statement of our position regarding disclosure of the contents of the IRS interview of Mr. Mayo to defendants in this case.

Department of the Treasury

PLTFRS(104-1751)
Exhibit No. 136
for identification
Date _____
Witness _____ Ex. III-10-3
August 11

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CONTACT
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In response to your request, we must initially point out that you are under no legal compulsion to maintain the secrecy of Mr. Mayo's interview. Nevertheless, it is our belief that the disclosure of the contents of that interview could seriously jeopardize an ongoing government investigation. (This is not to say, nor should it be inferred, that the government has made any determination that there has been any wrongdoing on the part of any individual or entity.)

Based on your representation that Mr. Mayo's contacts with the Internal Revenue Service are irrelevant to the issues in your lawsuit, it is our belief that defendants are attempting to use the civil discovery process to obtain information about the government's investigation which they could not obtain directly from the government. Investigatory material compiled for law enforcement purposes is exempt from disclosure both under the Privacy Act of 1974, 5 U.S.C. §552(b)(7), and the Freedom of Information Act, 5 U.S.C. §552a(k)(2). Accordingly, we request that you object to discovery of this information to the extent that you can do so consistent with the letter and spirit of California law.

Please call me at (213) 688-4663 with any questions.

Very truly yours,

Michael C. Cohen
MICHAEL C. COHEN
Attorney