

From: [Miller, Emily \(USADC\)](#)
To: [Kelly, Brian \(USADC\)](#); ["Justin Gelfand"](#)
Cc: [Joseph DiRuzzo](#); [Sibay, Rami \(USADC\)](#)
Subject: Re: Merritts: Touhy Regulations Letter
Date: Monday, December 1, 2025 8:41:56 PM
Attachments: [image001.png](#)

Good evening,

I attached a couple of exhibits (D1 and D2) to our opposition (ECF No. 31) to your attribution motion, which exhibits we received from the IRS in response to an ex parte order. I plan to file a motion with the court in the morning to authorize disclosure of those exhibits. In the interim, I emailed the Clerk's office and ask them to put the exhibits under seal. Please let me know if you have any objection to disclosure so I can note it in our motion. Thank you.

Regards,
Emily Miller

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