



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

NATIONAL DIRECTOR  
FOR LEGISLATIVE  
AFFAIRS

September 5, 2014

The Honorable Dave Camp  
Chairman  
Committee on Ways and Means  
U.S. House of Representatives  
Washington, DC 20515

Dear Mr. Chairman:

I write in response to your letter dated June 26, 2014, and to other Congressional Committees' inquiries regarding the emails of various Internal Revenue Service employees. The IRS has been and remains committed to cooperating fully in the pending oversight investigations into the issues raised in the Treasury Inspector General for Tax Administration (TIGTA) May 2013 report regarding the review of tax-exempt status applications. The Service is committed to providing Congress with the information and documents requested in connection with the investigations and to working with the Committees to ensure that the American people remain confident in the Service's administration of the tax laws.

As you will recall, the IRS provided a report to four Congressional Committees on June 13, 2014 concerning its efforts to collect and produce emails. As you know, TIGTA is conducting an investigation into various related issues; as with the Congressional inquiries, the IRS is committed to cooperating fully with TIGTA's investigation.

As we have reported to you, even though Lois Lerner's hard drive malfunctioned, we were able to provide 24,000 of Ms. Lerner's emails, which were recovered from alternate sources within IRS. We also reported to the Committees in June 2014 that certain other potentially relevant IRS employees – custodians of data related to the investigations and loaded by IRS on its Clearwell eDiscovery platform, whom we have previously referred to as the "Clearwell custodians" – experienced computer equipment issues of some sort between September 2009 and February 2014. We reviewed IRS records and efforts were made to contact these current or former employees concerning their computer issues, with the goal of ascertaining, to the extent possible, whether any equipment issues resulted in a loss of emails. At TIGTA's request, IRS suspended these efforts in late June 2014 so that TIGTA could proceed with its own investigation; in August 2014, with TIGTA's approval, the IRS resumed its efforts. Enclosed is a memorandum summarizing our findings.

In brief, the IRS reviewed the records of eighty-two email custodians. We determined that of these custodians, eighteen experienced computer equipment issues during the four-plus years under review. Of these eighteen, five experienced equipment issues that resulted in a probable loss of emails, as detailed in the attached memorandum. However, as the experience with Ms. Lerner's emails indicates, even if an email cannot be recovered from such an employee's hard drive, it may be accessible from alternate sources (such as the email account of another employee, with whom the employee exchanged emails). For the five custodians referenced above, the IRS was able to collect a total of over 14,000 potentially relevant emails for the periods affected by their computer issues, including emails from the custodians' accounts as well as from the email accounts of other employees. As part of its prior document productions, the IRS previously reviewed the emails in this set and produced relevant emails to the Committees. We informed TIGTA of our preliminary findings with respect to these custodians earlier this summer.

Throughout this review, the IRS has found no evidence that any IRS personnel deliberately destroyed any evidence. To the contrary, based on the available evidence, the computer issues identified above appear to be the same sorts of issues routinely experienced by employees within the IRS, in other government agencies, and in the private sector. (Through the first six months of this year, for example, thousands of hard drive issues were reported by IRS employees.) Indeed, each of the five hard drive issues resulting in a probable loss of emails referenced above substantially predates the onset of the investigations in 2013; and, by all accounts, in each instance the user contacted IT staff and attempted to recover his or her data.

The IRS endeavors to provide the Committees with the information and documents they have requested, in as efficient and complete a manner as possible. If you have any questions or concerns regarding the attached, please do not hesitate to contact me at (202) 317-4316. We are also sending copies of this letter and report to the Ranking

Member of Ways and Means, Sander Levin; Chairman, Oversight and Government Reform, Darrell Issa; Ranking Member Oversight and Government Reform, Elijah Cummings; Chairman, Ron Wyden; Ranking Member Senate Finance Committee, Orrin Hatch; and Chairman and Ranking Senate, Permanent Subcommittee on Investigations, John McCain; Carl Levin, Chairman, Permanent Subcommittee on Investigations.

Sincerely,

A handwritten signature in black ink, appearing to read "Leonard Oursler", written in a cursive style.

Leonard Oursler

- cc: The Honorable Sander Levin, Ranking Member, Committee on Ways and Means
- The Honorable Darrell Issa, Chairman, Committee on Oversight and Government Reform
- The Honorable Elijah Cummings, Ranking Member, Committee on Oversight and Government Reform
- The Honorable Ron Wyden, Chairman, Senate Finance Committee
- The Honorable Orrin Hatch, Ranking Member, Senate Finance Committee
- The Honorable Carl Levin, Chairman, Permanent Subcommittee on Investigations
- The Honorable John McCain, Ranking Member, Permanent Subcommittee on Investigations

## **Clearwell Custodian Computer Equipment Issues**

On June 13, 2014, the Internal Revenue Service provided a report to four Congressional committees concerning its efforts to collect and produce emails relevant to the committees' oversight investigations. As part of this report, the Service advised that some of the Lois Lerner email messages that the committees had been seeking were deemed unrecoverable in 2011 when her computer's hard drive failed and efforts to recover data from the drive proved unsuccessful. The IRS has conducted a review of available information regarding the data of other custodians loaded on the IRS's Clearwell eDiscovery platform tool, in order to determine whether any of these other custodians experienced computer equipment issues similar to Ms. Lerner that could have resulted in the loss of emails stored on computer hard drives.

There are 82 custodians on the Clearwell eDiscovery platform, not including Lois Lerner. Between September 2009 and February 2014, as detailed below, 18 of the 82 custodians reported having some kind of computer issue; for 5 of the 82 custodians, the available information indicates that equipment failure resulted in a probable loss of emails.

It bears noting that the incidence of reported computer equipment failure among the Clearwell custodians is consistent with the industry standard new equipment failure rate of 5 to 6% over a three-year period.

This memorandum describes the IRS's efforts to determine the character and extent of the above-described equipment issues and the likelihood that these issues resulted in the loss of emails from custodians' data loaded into the IRS's Clearwell system.

### **I. Timeline of Inquiry**

As noted, a report on the IRS's efforts to collect and produce emails was made to the Chairman and Ranking Member of the Senate Finance Committee, with copies to the Chairmen and Ranking Members of the other committees, on June 13, 2014. Part of this report addressed the 2011 failure of Lois Lerner's hard drive and the IRS's efforts to collect and produce Ms. Lerner's emails. Pursuant to an earlier request from the Commissioner, the IRS on June 14 began to determine whether there were hard drive incidents reported by other custodians of data loaded on the Clearwell platform. The IRS proceeded to identify, and to attempt to contact, all of the custodians that had apparent hard drive incidents (as determined through the methods described in Part II, below).

IRS personnel began reaching out to Clearwell custodians on June 17, 2014. On or about June 23, 2014, the Treasury Inspector General for Tax Administration (TIGTA) opened an investigation concerning hard drive issues. On June 27, 2014, TIGTA requested that the IRS suspend its efforts to ascertain the character and extent of the custodian hard drive issues in light of TIGTA's investigation; the IRS agreed. During the first week of August 2014, TIGTA advised that it was now acceptable for the IRS to

resume its efforts. Accordingly, IRS resumed its efforts; by the end of August 2014, IRS personnel contacted most of the identified custodians, either directly or through their counsel, and information was obtained regarding their recollections of reported computer incidents. In addition, IRS IT staff assembled records regarding the computer incidents, and the analyses of those records are detailed below.

## **II. Sources of Information**

The IRS identified Clearwell custodians with hard drive issues in three ways: through searches of the Service's IT ticketing systems, KISAM and ITAMS;<sup>1</sup> through searches of email on Clearwell for messages referencing hard drive or computer "crashes"; and through information provided by Congressional staff. KISAM tickets and data from the retired ITAMS ticketing system were obtained on each identified incident (except for the David Fish incident discussed below, for which no ticket could be found on either system); all of the email messages mentioning the computer incidents were reviewed; and most employees involved were either interviewed or contacted through outside counsel to determine what, if anything, the employees remembered about the incidents. For the five custodians who experienced equipment failures resulting in probable email loss, we have not yet been able to locate their broken equipment, with the possible exception of Nancy Heagney, discussed below.

## **III. Summary of Findings**

Between September 2009 and February 2014, computer issues that could potentially have resulted in loss of data were reported by 18 of the 82 above-referenced custodians. Among these, there are five custodians for which there appear to be probable email loss resulting from equipment failure. They are: Julie Chen, Nancy Heagney, Judy Kindell, Justin Lowe, and Ron Shoemaker.

The 13 remaining custodians, for which the available information does *not* indicate probable email loss resulting from equipment failure, are: Tyler Chumney, Glenn W. Collins, Michelle Eldridge, David Fish, Nikole Flax, Carter Hull, Kimberly Kitchens, John Koester, Elizabeth Marquez, Andy Megosh, Shawntel R. Sanders, Mitchell Steele, Cindy Thomas (Westcott).

### **A. Equipment Failures Resulting in Probable Email Loss**

#### Julie Chen

A KISAM ticket was initiated by Julie Chen, a Determinations Specialist in Cincinnati, on June 12, 2012. The ticket describes the problem as the computer shutting down upon log-in, and it indicates that the hard drive had to be replaced. The ticket is silent about whether any data was recovered from the failed drive.

---

<sup>1</sup> KISAM (Knowledge, Incident/Problem, Service, and Asset Management) replaced ITAMS (Information Technology Asset Management System) in August 2011. Both are tools used for, among other things, tracking requests by IRS personnel for IT support. The ITAMS user interface is no longer available, but the historical data from that system can be displayed on an Excel spreadsheet.

Ms. Chen stated in a telephonic interview on June 18, 2014 that she called the help desk because she was unable to log-on to the network. She was directed to, and did, take her laptop to the IT department on-site in Cincinnati. IT put a new hard drive into her laptop. Ms. Chen stated that she had size limitations on her inbox and got messages saying she had to delete emails as she exceeded size limits. As part of her transition to Windows 7, she was unable to find pst (email archive) files to copy from her hard drive (for restoration after the computer was re-imaged) as directed prior to the transition. Ms. Chen stated that she contacted IT, which told her that she had no pst files and that she lost all of the email that had been stored in her personal folders. She routinely saved documents to a network drive, but that was limited to 500 MB so she moved files from the network drive to her hard drive as the network drive approached size limits. Ms. Chen stated that everything she stored on the hard drive was lost as a result of the June 2012 hard drive failure.

The IRS has been able to identify 207 potentially relevant emails of Ms. Chen's for the period effected by her hard drive failure: one email from her own account; and 206 emails from other employees' accounts, which Ms. Chen either sent or received, or on which she was copied. Emails from this set were reviewed for relevance and produced to the committees as part of the IRS's prior document productions.

#### Nancy Heagney

A KISAM ticket was initiated by Nancy Heagney, a Determinations Specialist in Cincinnati, on November 6, 2012. The ticket states that a problem logging-on to Ms. Heagney's laptop was initially thought to be a software problem, but it was eventually determined that the system was having "hardware" issues, and a request was submitted for replacement. The resolution description on the ticket is "Break Fix installed [sic] and up and running." "Break Fix" is a term used by IT to describe a laptop replacement rather than a component replacement. The ticket is silent about whether data was lost.

In a telephonic interview on June 18, 2014, Ms. Heagney stated that she was unable to log-on to her laptop in early November 2012, so she called the help desk and ultimately delivered her laptop to IT personnel in Cincinnati. According to Ms. Heagney, they replaced her laptop about three weeks after she delivered it to them. She stated that she used personal folders extensively to store email messages, and that all of those were lost as a result of the November 2012 hard drive failure. She had no recollection of any success by any IT specialist in restoring any of these emails.

The IRS has been able to identify 883 potentially relevant emails of Ms. Heagney's for the period effected by her hard drive failure: 14 emails from her own account; and 869 emails from other employees' accounts, which Ms. Heagney either sent or received, or on which she was copied. Emails from this set were reviewed for relevance and produced to the committees as part of the IRS's prior document productions. In addition, the IRS was able to locate in a surplus equipment depot a laptop that had been used by Ms. Heagney. The IRS is retrieving the laptop to determine whether it contains the hard drive that failed in November 2012. If this is the hard drive at issue, the IRS will discuss with TIGTA how best to proceed in assessing whether any additional relevant documents can be obtained from it.

## Judy Kindell

Three emails were discovered in Clearwell, dated in August and September of 2010, suggesting that Judith Kindell, Senior Technical Advisor to the Director of Exempt Organizations, had a computer "crash" in early August 2010. Ms. Kindell stated in a telephonic interview on June 18, 2014 that she has had more than one hard drive failure, but only one since January 1, 2009. Her recollection was that her hard drive failed in approximately July 2010, and that emails were lost. According to Ms. Kindell, she had a limit on the amount of data that could be stored on the email server and so periodically she moved email to archives. For a time, her office was instructed to store their email archives on a network drive, but that soon ran out of space, so they were instructed to go back to archiving on their hard drives. Thus, when her hard drive failed, she lost email that resided on that drive. She was able to recover some documents from the network drive.

IT was able to recover the ITAMS data on an incident reported on August 11, 2010. The data shows that the incident involved a "crashed system." Within a day, according to the ticket, it was determined that the data on the hard drive was unrecoverable, and a new hard drive was installed on August 12, 2010. The ticket data supports Ms. Kindell's recollection that she lost emails in the summer of 2010.

The IRS has been able to identify 4,910 potentially relevant emails of Ms. Kindell's for the period effected by her hard drive failure: 239 emails from her own account; and 4,671 emails from other employees' accounts, which Ms. Kindell either sent or received, or on which she was copied. Emails from this set were reviewed for relevance and produced to the committees as part of the IRS's prior document productions.

## Justin Lowe

Information received by Congressional staff indicated that Justin Lowe, Tax Law Specialist and former Technical Advisor to the TEGE Commissioner, lost data in a hard drive crash in June of 2011. This was confirmed by a review of emails on Clearwell (see, e.g., IRS0000635756-IRS0000635757; IRSR0000635756-IRSR0000635757). In his initial telephonic interview on June 18, 2014, Mr. Lowe stated that he did not remember having any hard drive issues. In a follow-up call, Mr. Lowe was referred to a number of emails he wrote to others stating that he had lost documents in a hard drive crash in June of 2011; he responded that, while he could not dispute what he had said in the emails, he could not remember the incident.

Subsequently, ITAMS data was located regarding an incident reported by Mr. Lowe on June 23, 2011. The ITAMS data shows that Mr. Lowe was unable to access his computer, that the IT technicians were unable to get the hard drive to work, and that ultimately the hard drive was replaced. The ITAMS information does not say whether or not data was captured from the old drive and restored to the replacement.

The IRS has been able to identify 5,377 potentially relevant emails of Mr. Lowe's for the period effected by his hard drive failure: 1,833 emails from his own account; and

3,544 emails from other employees' accounts, which Mr. Lowe either sent or received, or on which he was copied. Emails from this set were reviewed for relevance and produced to the committees as part of the IRS's prior document productions.

#### Ron Shoemaker

An ITAMS ticket was initiated by Ron Shoemaker, a Group Manager in Exempt Organizations Technical, on March 4, 2011. A search of the Clearwell system for email referencing computer or hard drive crashes also revealed an email from Mr. Shoemaker dated March 29, 2011, in which he states that he lost his timesheet when his computer crashed. The technician reported on the ITAMS system that Mr. Shoemaker's hard drive proved unrecoverable and that it was replaced with a new drive.

Mr. Shoemaker was interviewed by telephone on June 18, 2014. He stated that he had a hard drive crash at the end of 2010 and lost all data stored on his laptop. He further stated that the computer support people did everything they could to recover data from the failed drive but were completely unsuccessful. According to Mr. Shoemaker, he had a limit on the amount of email that could be stored on the exchange server and so had a lot of his email archived on his laptop.

The IRS has been able to identify 3,262 potentially relevant emails of Mr. Shoemaker's for the period effected by his hard drive failure: 398 emails from his own account; and 2,864 emails from other employees' accounts, which Mr. Shoemaker either sent or received, or on which he was copied. Emails from this set were reviewed for relevance and produced to the committees as part of the IRS's prior document productions.

#### **B. Equipment Failures That, Based on Available Information, Do Not Appear to Have Resulted in Email Loss**

#### Tyler Chumney

A KISAM ticket was initiated by Tyler Chumney, a Determinations Manager in Cincinnati, on December 9, 2011. The ticket reported that Mr. Chumney was experiencing frequent "freeze" events in which his computer became unresponsive. The IT department closed the ticket with the code "NOTRSLVD" and the resolution explanation "user is being refreshed," which indicate that Mr. Chumney received a new computer.

In a telephonic interview on June 23, 2014, Mr. Chumney stated that he recalled having a problem with his laptop in December of 2011, when he had to frequently re-boot/re-start his computer in order to be able to use it. This occurred several times per day so he reported it to the help desk. According to Mr. Chumney, the help desk determined that they should replace his laptop, so he delivered it to the IT department. A review of Mr. Chumney's data loaded on Clearwell has produced a relatively low number of search-term-responsive documents. However, Mr. Chumney's KISAM ticket did not indicate any email loss; and Mr. Chumney stated during his interview that IT copied all of the data from his frozen computer onto the new laptop, and that he has no recollection of losing any emails.



### Glenn W. Collins

A KISAM ticket was initiated by Glenn Collins, a Determinations Specialist in Cincinnati, on February 8, 2013. The ticket indicates that Mr. Collins reported a laptop "crash." The ticket contains few details but states that the technicians worked to recover the user's hard drive data (HDD) and repair the system. There is no indication on the ticket that the hard drive was replaced, and no mention of any data loss.

During a telephonic interview on June 27, 2014, Mr. Collins stated that he had no specific recollection of that particular incident, but that he had had numerous issues with his computer, especially since the migration to Windows 7. He could not say whether IT replaced his hard drive or simply repaired the computer. He stated that on at least some occasions, IT deleted program files and reinstalled them to fix software problems, but he did not believe he lost any emails as a result of these issues. Mr. Collins stated that he once lost an email folder in which he had archived correspondence with a particular manager, John Schafer. Mr. Collins believed this was in 2012. However, Mr. Collins believed this was a result of inadvertent deletion, rather than equipment failure.

### Michelle Eldridge

A KISAM ticket was initiated by Michelle Eldridge, Chief, National Media Relations, on February 8, 2014, to report that Windows or her hard drive appeared to have crashed. The ticket states that the computer was re-imaged and that all data was restored to the new image.

Ms. Eldridge was interviewed by telephone on June 26, 2014, and stated that she was unaware of any loss of any emails or other data as a result of the February 2014 incident. She stated that it appeared all of her email and data were successfully copied by IT.

### David Fish

Information received by Congressional staff indicates that David Fish, Manager of Exempt Organizations Guidance, had a computer "crash" in mid-June 2011. Email searches in Clearwell confirm this (see IRS0000903314-IRS0000903315; IRSR0000903314-IRSR0000903315). During a telephonic interview on June 18, 2014, David Fish stated that he has no recollection of losing email or other data for any reason. However, Mr. Fish noted that his recollection generally is impaired due to a severe head injury he sustained in 2013. IT has been unable to retrieve any ITAMS data with respect to this computer crash.

### Nikole Flax

In an email message dated January 11, 2012, Nikole Flax, former Chief of Staff, advised a co-worker that "my hard drive crashed" (see IRS0000463620-IRS0000463620; IRSR0000463620-IRSR0000463620). A KISAM incident report initiated December 15, 2011 appears to concern the same incident; the ticket indicates that Ms. Flax's laptop would not boot and that, after unsuccessful attempts to fix it with available tools, the hard drive was replaced on January 10, 2012. A May 6, 2013, email

message (see IRS0000449271-IRS0000449273; IRSR0000449271-IRSR0000449273) references a second computer crash, but no IT ticket was found for this incident.

Ms. Flax was interviewed telephonically on June 17, June 18, and August 20, 2014. She recalled having at least one hard drive issue, but did not recall losing any data as a result. After reviewing a copy of the ticket for the December 2011 hard drive crash, Ms. Flax recalled that the crash concerned her “extra” laptop, which she used to work from home after hours. (Ms. Flax explained that she also had a desktop in her office for day use; the KISAM ticket confirms that it was a laptop, rather than a desktop, that crashed.) According to Ms. Flax, the failure of the laptop hard drive should not have resulted in any email loss because she maintained her archives on the desktop hard drive, and only accessed network emails from the laptop. Ms. Flax had no recollection of the computer crash referenced in the May 6, 2013 email, and does not believe she experienced any data loss problems at around this time. A subsequent email on May 7, 2013 seems to suggest that Ms. Flax’s computer was working properly.

#### Carter Hull

An email located on Clearwell, dated September 19, 2011, indicates that Carter (Chip) Hull, a former Tax Law Specialist in Exempt Organizations Technical, experienced a computer crash the week before. The email further states that Mr. Hull’s computer had been fixed. Mr. Hull has since retired, and he declined to be interviewed.

IT was able to recover ITAMS data on four tickets initiated in or about September of 2011. According to this ticket data, Mr. Hull reported that his computer was constantly shutting off as soon as he tried to start it up. Analysis by a technician showed that the laptop had a defective motherboard, heatsink, and fan. The hard drive was tested in another laptop and was found to be problem-free. The laptop was upgraded with replacement parts, and the ticket was closed on September 15, 2011. There was no indication in the ITAMS information that any data was lost in the repair process.

#### Kimberly Kitchens

A KISAM ticket was initiated by Kimberley Kitchens, a Determinations Specialist in Cincinnati, on June 5, 2012. The ticket indicates that work on Ms. Kitchen’s laptop began before the hard drive completely failed, and that the technicians were attempting to capture her data while the hard drive directory was still accessible. A replacement drive was installed and determined to be working properly before the ticket was closed.

Ms. Kitchens was interviewed by telephone on June 18, 2014. She advised that, around June of 2012, she was unable to log-on to her computer so she called the help desk. The help desk instructed her to drop her laptop off with the IT department, and the IT department replaced her hard drive. Ms. Kitchens did not recall losing any emails, but stated that she was not sure. She stated that she believed non-email case files were lost. However, the KISAM data suggests a successful data transfer to her new computer.

### John Koester

An ITAMS ticket was initiated by John Koester, a former Determinations Specialist in Cincinnati, on July 19, 2011 to report that his computer "died" and showed error messages when he attempted to restart it. According to the ticket, IT tried for several days to resolve the problem and ultimately concluded that the hard drive must be replaced. The ticket indicates that IT was able to recover the data from the old hard drive and copy it to the replacement drive.

Mr. Koester is now retired and declined to be interviewed, but he stated through his attorney that he did not recall having a hard drive replaced in July 2011. He further stated through counsel that he did not recall experiencing any data loss in connection with any computer equipment issues.

### Elizabeth Marquez

A KISAM ticket was initiated by Elizabeth Marquez, a Determinations Specialist in California, on January 10, 2014, reporting that she was getting an error message requiring a restart of her computer. The ticket contains few details but indicates that a hard drive recovery was successful and that new software was installed. The ticket contains no indication of data loss. Ms. Marquez indicated through counsel that she did not remember losing any data as a result of computer issues.

### Andy Megosh

An email dated August 18, 2011 was located on Clearwell (see IRS0000719107-IRS0000719110; IRSR0000719107-IRSR0000719110), indicating that Andy Megosh, a manager in Exempt Organizations Guidance, experienced a computer crash. In a telephonic interview on June 18, 2014, Mr. Megosh stated that he recalled no hard drive crashes or other issues since January 1, 2009. According to Mr. Megosh, he did get his computer refreshed at the time of the migration to Windows 7 in December 2012; and his recollection was that IT backed up his old computer and restored the data to his new computer with the new Windows 7 operating system and the new Outlook.

Subsequent to this interview, IT recovered ITAMS data on an incident Mr. Megosh reported on August 16, 2011, in a telephone call to the IT help desk in which he said he was getting an error message whenever he tried to start his computer. According to the ITAMS information, IT technicians spent several days working on the hard drive, including recovery and backup of data, and the ticket was "closed with customer concurrence" on August 19, 2011 with resolution code "Repaired." Nothing in the ITAMS data indicates that the hard drive was replaced or that any data was unrecoverable.

### Shawntel R. Sanders

A KISAM ticket was initiated by Shawntel Sanders, a Determinations Specialist in Cincinnati, on December 20, 2012. The ticket indicates that Ms. Sanders' computer would not load Windows. According to the ticket, technicians determined that Ms. Sanders' laptop had a broken keyboard and ordered a replacement laptop. When the

replacement arrived, they captured the data from her old hard drive and restored it to the new laptop.

Ms. Sanders was interviewed by telephone on June 25, 2014, and she remembered having problems with her computer going to a black screen starting in December of 2012. The issues persisted for about six months before IT finally gave her a new computer. During that time, she said she was given loaner computers on at least 3 different occasions; on each occasion, Ms. Sanders' data was transferred to the loaner and back. She did not recall any data loss on any of these occasions.

#### Mitchell Steele

Information received by Congressional staff, confirmed by a review of Clearwell emails (see IRS0000575551; IRSR0000575551), indicates that Mitchell Steele, a Determinations Specialist in Cincinnati, experienced a computer "crash" sometime prior to August 20, 2012. Mr. Steele was interviewed over the telephone on June 18, 2014; he stated that he had no recollection of any hard drive crashes and no reason to think that any data was lost in connection with any equipment failure. He did recall that in late 2012 or early 2013, he received messages that his Outlook was full and then deleted all his email. Presently, the earliest email Mr. Steele has on his system is dated January 2, 2013. Mr. Steele stated that he assumed everything was backed up somewhere and that he was just deleting his copies.

The KISAM ticket for the incident referenced in the August 2012 email has been located. It shows that Mr. Steele reported that his computer display was not working on July 24, 2012. According to the ticket, Mr. Steele was given a replacement laptop, and the data from his old laptop was successfully transferred to the replacement.

#### Cindy Thomas (Westcott)

A review of the KISAM and ITAMS ticketing systems indicates that Cindy Thomas (Westcott), a former Program Manager in Exempt Organizations Determinations in Cincinnati, initiated an ITAMS ticket on September 16, 2009 to report that her laptop was shutting down sporadically. According to the ticket, the keyboard, power supply, and battery were replaced, but the computer continued to shut down in mid-use. The hard drive was tested and failed the tests; accordingly, IT ordered a replacement drive. The ticket further states that, after Ms. Thomas had difficulty backing up her data for transfer to the new hard drive, the IT technician made an additional copy to her own hard drive. Ultimately, a new hard drive was installed for Ms. Thomas, and the copied data was successfully transferred to the new drive. Ms. Thomas is now retired and declined to be interviewed; however, she indicated through counsel that she does not recall any issues with her hard drive.

#### **IV. Conclusion**

As in any large organization or business, certain IRS employees have experienced computer equipment issues over the course of the last five years. A small subset of the above-discussed Clearwell custodians – 5 out of 82 users – appear to have lost emails as a result of equipment failures. However, the IRS has been able to

recover a total of more than 14,000 emails for these five custodians, and it has produced to the Congressional committees relevant emails from this set. The Internal Revenue Service remains committed to cooperating fully with the TIGTA and Congressional investigations and will continue its efforts to provide the Committees with requested information and documents.