



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

January 4, 2006

Atten: Christopher J. Ertl
The Law Office of Robert G. Bernholt, S.C.
207 East Buffalo St., Ste. 600
Milwaukee, WI 53202

Re: Joseph Banister

Dear Mr. Ertl:

This is in response to your Freedom of Information Act (FOIA) request dated December 1, 2005, received in Disclosure Office 14 on December 6, 2005.

In accordance with 26 Code of Federal Regulations 60.702 and the Freedom of Information Act, 5 U.S. Code, 552, we have computed the estimated minimum fee to process your request. Since the estimated fee of \$6,730.00 is in excess of \$1,000.00, we are deferring the processing of your request until we receive an advance payment of the fees. The fees were determined as follows:

| | |
|---|-----------|
| 1. Measured inches of documents | 8 |
| 2. Pages per inch | 250 |
| 3. Total pages (8 inches X 250 pages) | 2,000 |
| 4. Less 100 pages without charge (2,000- 100) | 1,900 |
| 5. Cost per page | \$.20 |
| 6. Total of estimate (1,900 x \$.20) | \$ 380.00 |

If you are willing to pay the estimated fee, please remit your payment by check or money order payable to **Treasury of the United States**, and send to:

Internal Revenue Service
Attn: Disclosure Office
55 S. Market St., HQ-4603
San Jose, CA 95113

Please send payment within 30-days from the date of this letter. Upon receipt of the above, we will begin processing your request. The 20-day statutory period for responding to a request will not begin until this actual payment is received.

In addition to the above estimated hardcopy documents, we also have the following:

Video Tapes:

Tax Summit, National Press Club, Washington DC 11-13-99
The Banister Report (2 copies)
Cencal Tax Tape/ 60 Minutes II (April 2001)

3 CDs (Public Information Websites)

Freedomabovefortune.com
Joebanisterblogspot.com
Josephbanister.com
Various public information websites

Floppy Disk

Joe Banister Story (Investigating the Federal Income Tax 1st Edition)

Books

Investigating the Federal Income Tax 1st Edition (3 Copies)
Investigating the Federal Income Tax 2nd Edition (1 Copy)

Audio Tapes

CDP hearings for people Mr. Banister represented (4 tapes)

3 DVDs

National Press Club Tax Summit/11-13-99
Legality of income Tax Conference at the National Press Club/06-29-2000
The Joseph Banister Story

These items are not included in the above estimated billing. Additional billing will be necessary for these items to be copied. If you wish to reformulate your request in order to reduce costs, please notify our office in writing as to the specific documents in which you seek.

If you have any questions regarding this letter, please contact Lauri Takeguchi-Cital, ID# 77-02463 at (408) 817-6730 or you may send mail to the Internal Revenue Service, Disclosure Office 14, 55 S. Market St., Stop# HQ-4603, San Jose, CA 95113. Please refer to case number 14-2006-00942.

Sincerely,

A handwritten signature in black ink, appearing to read "Lauri Takeguchi-Cital". The signature is fluid and cursive, with the first name "Lauri" being the most prominent.

Lauri Takeguchi-Cital
Sr. Disclosure Specialist
Disclosure Office 14