

# EXHIBIT 201

## Ziegler Joseph A

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**From:** Weiss, David (USADE) [REDACTED]  
**Sent:** Tuesday, June 28, 2022 12:46 PM  
**To:** Ziegler Joseph A; Shapley Gary A Jr  
**Cc:** Wolf, Lesley (USADE); Hudson, Carly (USADE); Morgan, Jack A. (TAX); Daly, Mark F. (TAX)  
**Subject:** RE: Sportsman Request

Thanks Joe. I am working my way through the materials. When Lesley returns and the team has had an opportunity to digest the materials, I will definitely take you up on your invitation to review the schedules.

David

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**From:** Ziegler Joseph A [REDACTED]  
**Sent:** Tuesday, June 28, 2022 12:19 PM  
**To:** Weiss, David (USADE) [REDACTED]; Gary A. Shapley, Jr. [REDACTED]  
**Cc:** Wolf, Lesley (USADE) [REDACTED]; Hudson, Carly (USADE) [REDACTED]; Morgan, Jack A. (TAX) [REDACTED]; Daly, Mark F. (TAX) [REDACTED]  
**Subject:** [EXTERNAL] RE: Sportsman Request

David –

I forgot to include this guidance in my email last Friday. Let me know if and when you would want to go over the schedules I've sent. Thank you!!

I'm working on an additional Exhibit to help summarize but am working to make sure I'm using the appropriate logic. I will hopefully share that soon as well.

Joe

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**From:** Weiss, David (USADE) [REDACTED]  
**Sent:** Thursday, June 23, 2022 5:55 PM  
**To:** Ziegler Joseph A [REDACTED]; Shapley Gary A Jr [REDACTED]  
**Cc:** Wolf, Lesley (USADE) [REDACTED]; Hudson, Carly (USADE) [REDACTED]; Morgan, Jack A. (TAX) [REDACTED]; Daly, Mark F. (TAX) [REDACTED]  
**Subject:** RE: Sportsman Request

Thanks Joe. I appreciate it.

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**From:** Ziegler Joseph A [REDACTED]  
**Sent:** Thursday, June 23, 2022 5:42 PM  
**To:** Weiss, David (USADE) [REDACTED]; Gary A. Shapley, Jr. [REDACTED]  
**Cc:** Wolf, Lesley (USADE) [REDACTED]; Hudson, Carly (USADE) [REDACTED]; Morgan, Jack A. (TAX) [REDACTED]; Daly, Mark F. (TAX) [REDACTED]  
**Subject:** [EXTERNAL] RE: Sportsman Request

Hey David –

The RSB / Archer / SM 2014 analysis is complete. The 2015 analysis is 90% complete and I should have it to you at some point tomorrow. Thanks!!

Joe

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**From:** Weiss, David (USADE) [REDACTED]  
**Sent:** Tuesday, June 21, 2022 4:06 PM  
**To:** Ziegler Joseph A [REDACTED] Shapley Gary A Jr [REDACTED]  
**Cc:** Wolf, Lesley (USADE) [REDACTED] Hudson, Carly (USADE) [REDACTED]  
Morgan, Jack A. (TAX) [REDACTED] Daly, Mark F. (TAX) [REDACTED]  
**Subject:** Sportsman Request

Joe/Gary,

Thanks very much for taking the time to meet last week and to present additional information regarding the case. I am always appreciative and mindful of the extraordinary effort the team, and specifically SA Ziegler, have put into the case.

At the conclusion of our meeting, you asked about additional investigative steps or work to be done by CI in advance of any decision on charges. Having further considered this, I believe it would be helpful to me and the team to have a clear understanding of tax loss associated with the case, both in total and on an annual basis. I know this calculation has shifted a bit over the last couple of months as we have discovered new evidence, [REDACTED] [REDACTED], and re-examined tax filings. In order to more fully inform our charging decision, I would like to see where the calculations are at this time.

My understanding is that Joe has done the tax comps to date. Certainly, there is no issue with the work he has done. But I also know from other cases that a revenue agent is typically assigned and undertakes responsibility for, in essence, redoing the returns based on the raw data and analysis of flow through entities. In this case, that analysis should include all of Sportsman's returns as well as RSB's and Archer's 1040s. Ultimately, I think it would be helpful to have a revenue agent perform this task, for two reasons. First, this is often, if not usually, the way this is done and we'd like to stick with normal practices and procedure to the extent possible. Second, at trial we are going to need a testifier on this issue and that testifier can't be Joe. Needless to say, the assigned revenue agent should be someone well-regarded and in whom you have the highest degree of confidence.

Thanks again for your continued assistance. Let me know if you have any questions.

David