

EXHIBIT 601

Ziegler Joseph A

From: [REDACTED]
Sent: Friday, September 01, 2023 11:10 AM
To: Ziegler Joseph A; [REDACTED]
Cc: Shapley Gary A Jr
Subject: RE: Case Transfer Meeting

Thanks Joe! Have a great weekend

From: Ziegler Joseph A [REDACTED]
Sent: Friday, September 01, 2023 10:56 AM
To: [REDACTED]
Cc: Shapley Gary A Jr [REDACTED]
Subject: RE: Case Transfer Meeting

Hey [REDACTED] –

I'm still having issues with the RoboCopy, so it hasn't completed its copy. I'll be back in my office on Tuesday and will try to work with the COA I worked with before to get this finished. I have to also check my backup / server for any electronic files that may be there as well. With the reduction of our computer Hard Drives, I had to remove all of the files off of my computer and onto the DC Server. Hopefully the Robocopy will finish on Tuesday and I should have time next week to verify that 100% of the electronic files are transferred (Give me until 9/8).

Thanks!

Joe

From: [REDACTED]
Sent: Friday, September 01, 2023 10:25 AM
To: Ziegler Joseph A [REDACTED]
Cc: Shapley Gary A Jr [REDACTED]
Subject: RE: Case Transfer Meeting

Good morning Joe

I wanted to confirm that all electronic evidence has been transferred now except

Please note that this would not include any of my emails post 5/17/2022 and would not also include any emails from the original co-case agent, Christine Puglisi. If you need these as well, that would take some time. It also would not include any of my whistleblower / protected disclosure related files.

Thanks

[REDACTED]

[REDACTED]
Supervisory Special Agent [REDACTED] IRS-CI

Washington DC Field Office

[REDACTED]

From: Ziegler Joseph A [REDACTED]
Sent: Wednesday, August 30, 2023 3:50 PM
To: [REDACTED]
Cc: Shapley Gary A Jr [REDACTED]
Subject: RE: Case Transfer Meeting

Hey [REDACTED] –

So it would probably be 3-4 bankers boxes of records. 95% of what I have (physical documents) is copies of files already in the electronic case file. There was honestly a very limited amount of original physical records that I would have maintained. If you have a large checked bag, I think you would have no problem getting this back in an airplane.

Next Thursday / Friday would work for my schedule (as well as the following week).

Please let me know.

Joe

From: [REDACTED]
Sent: Wednesday, August 30, 2023 11:23 AM
To: Ziegler Joseph A [REDACTED]
Cc: Shapley Gary A Jr [REDACTED]
Subject: RE: Case Transfer Meeting

Good Afternoon Joe

For the physical documents (non electronic) in your possession how much is there? I am going to come down to Atlanta to retrieve them and want to know if they can fit in a carry on or two or do I need to drive down there.

[REDACTED]

From: Ziegler Joseph A [REDACTED]
Sent: Wednesday, August 30, 2023 8:23 AM
To: [REDACTED]
Cc: [REDACTED] Shapley Gary A Jr

[REDACTED]
Subject: RE: Case Transfer Meeting

Good Morning Everyone –

So a couple things happened yesterday. I spoke with a CIS Supervisor yesterday in person [REDACTED] about getting the electronic productions up to you. He is going to check with his manager at HQ, but would like to transfer the electronic productions from one CIS to another CIS. They have a lot of rules, and with some of the productions being unencrypted, this could be a complicated process. Moving forward, [REDACTED] indicated that he will handle these records as it wouldn't be typical for the case agent to handle them. Let me know if you have any questions about the electronic productions that we have in our possession.

Second, our computers restarted last night and the copy of the files stopped. I am now going to try another way that I had learned (RoboCopy) and that is currently running in the background of my computer. Once that is complete, I will let you know.

Thanks!

Joe

From: Ziegler Joseph A
Sent: Tuesday, August 29, 2023 9:12 AM
To: [REDACTED]
Cc: [REDACTED] Shapley Gary A Jr
[REDACTED]
Subject: RE: Case Transfer Meeting

Good Morning [REDACTED] –

Please let me know the address to send the physical files to. I will get these sent to you by the middle of next week, 9/6.

The original electronic productions from the ISP's are with the CIS. He is actually retiring this week. I will go into his office, will grab these and will send to you as well. Please let me know an address to send these records to? I will get these sent to you by the middle of next week, 9/6.

As I had mentioned in emails before, the documents that I sent were my original discovery production (including emails) which did not include discovery files after that date. I think that this file is smaller, so I have started uploading copies of this production as well to the folder below.

Please note that this would not include any of my emails post 5/17/2022 and would not also include any emails from the original co-case agent, Christine Puglisi. If you need these as well, that would take some time. It also would not include any of my whistleblower / protected disclosure related files.

This should be uploaded hopefully by the end of today.

I also think that it might be a good idea (now that you've had some time to review the case file) for all 4 of us to meet in person. I think that we could answer any questions that you might have, and that we could discuss some of the

big picture issues we encountered throughout the investigation (this would include, but would not be limited to a discussion of key witness interviews not completed, and investigative steps that were circumvented). Please let me know what date works for you and we will make it work on our end.

Thanks!



Joseph A. Ziegler
Special Agent
International Tax & Financial Crimes Group (ITF)
Washington DC Field Office

From: [REDACTED]
Sent: Monday, August 28, 2023 4:01 PM
To: Ziegler Joseph A [REDACTED]
Subject: RE: Case Transfer Meeting

Hi Joe,

Below you mentioned that you have a small percentage of physical files in my office in Atlanta that may also be discoverable down the road, and original electronic productions from ISP's (Google, Apple, Intuit, etc.) physically located with your CIS's here in Atlanta (locked cage. It seems a good time now to get these files. Also, I wanted to confirm that the documents in the case transfer folder [REDACTED] does in fact represent the entire case file.

Thank you,

[REDACTED]
Special Agent

From: Ziegler Joseph A [REDACTED]
Sent: Tuesday, June 13, 2023 9:11 AM
To: [REDACTED] Shapley Gary A Jr
[REDACTED]
Watson Lola B [REDACTED]
Cc: Puglisi Christine A [REDACTED]
Subject: RE: Case Transfer Meeting

Good Morning -

The RoboCopy finished. Attached is the log of the transfer that was saved to my computer.

Another FYI – I have a small percentage of physical files in my officer here in Atlanta that may also be discoverable down the road.

Joe

From: Ziegler Joseph A

Sent: Thursday, June 08, 2023 8:55 AM

To: [REDACTED] Shapley Gary A Jr

Watson Lola B [REDACTED]

Cc: Puglisi Christine A [REDACTED]

Subject: RE: Case Transfer Meeting

The RoboCopy continues to run. The program doesn't give me a percentage complete. Once it indicates it is finished, I will let everyone know.

I also have the Co-Case agents, Christine Puglisi, discovery that was turned over to the prosecutors if you would like that as well in the future.

Please Note: I have a segregated folder with Discovery of files after my initial production, on or about March 28, 2023, along with emails (For the period May 2023 – Present) that have not been turned over to the Prosecution team. I'm sure others may have updated discovery as well.

Any original electronic productions from ISP's (Google, Apple, Intuit, etc.) are physically located with our CIS's here in Atlanta (locked cage).

[REDACTED] FBI Special Agent, from the Rockville FBI Office was the agent assisting with the [REDACTED] investigation.

As other things come up, I will let you know.

Joe

From: Ziegler Joseph A

Sent: Tuesday, June 06, 2023 3:57 PM

To: [REDACTED] Shapley Gary A Jr

Watson Lola B [REDACTED]

Subject: RE: Case Transfer Meeting

Hey Everyone –

After getting the transfer to 55%, the windows program closed and stopped working. I called into the HelpDesk and they are having me use a system called RoboCopy that will create a log of the transfer. This should hopefully be faster. Once it is done copying, I will let everyone know.

Thanks.

Joe

From: [REDACTED]

Sent: Wednesday, May 31, 2023 1:00 PM

To: Ziegler Joseph A [REDACTED] Shapley Gary A Jr
[REDACTED];
Watson Lola B [REDACTED]
Subject: RE: Case Transfer Meeting

Yes, [REDACTED] and myself have received, signed, and submitted [REDACTED]

From: Ziegler Joseph A [REDACTED]
Sent: Wednesday, May 31, 2023 12:59 PM
To: [REDACTED] Shapley Gary A Jr
[REDACTED]
Watson Lola B [REDACTED]
Subject: RE: Case Transfer Meeting

Good Morning –

Can you please confirm that the both of you are included on the [REDACTED] for the case? As soon as I get confirmation, I will start the process of uploading the Docs.

Joe

From: [REDACTED]
Sent: Friday, May 26, 2023 10:51 AM
To: Shapley Gary A Jr [REDACTED]
[REDACTED] Watson Lola B [REDACTED]; Ziegler Joseph A [REDACTED]
Subject: RE: Case Transfer Meeting

Please use this folder

[REDACTED]

From: [REDACTED]
Sent: Thursday, May 25, 2023 3:55 PM
To: Shapley Gary A Jr [REDACTED]
[REDACTED] Watson Lola B [REDACTED] Ziegler Joseph A [REDACTED]
Subject: RE: Case Transfer Meeting

Good Afternoon All

I agree that the best course of action is for [REDACTED] and I to review all the documents and then possibly set up a meeting with any questions.

The following file has been created to share data. Please let me know if there are any issues.

[REDACTED]

Thanks

■

■
Supervisory Special Agent ■
Washington DC Field Office
■
■

From: Shapley Gary A Jr ■
Sent: Wednesday, May 24, 2023 3:29 PM
To: ■
■ Watson Lola B ■ Ziegler
Joseph A ■
Subject: RE: Case Transfer Meeting

■

I am not available that day. Also, Joe sits in Atlanta so we would need a Teams meeting set up for a day that works for everyone.

What is the agenda for this meeting? I would suggest we first transfer documents and SA ■ can ask questions after she is able to review the information. We could then avoid a face to face meeting that would not likely be fruitful.

When you accept documents we assume you would have attained the necessary inclusions on the ■ Even though most of this could never be considered ■ we cannot spend the time to separate out what is and what isn't.

If we provide any type of presentation it will be an in-depth presentation that describes all aspects of the case.

Let me know other dates.



Gary A. Shapley Jr.
Supervisory Special Agent
International Tax and Financial Crimes - ITFC



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-----Original Appointment-----

From: [REDACTED]
Sent: Wednesday, May 24, 2023 12:20 PM
To: [REDACTED] Watson Lola B; Shapley Gary A Jr; Ziegler Joseph A
Subject: Case Transfer Meeting
When: Tuesday, June 06, 2023 10:00 AM-1:00 PM (UTC-05:00) Eastern Time (US & Canada).
Where: 1200 1st St NE (1200 1st St NE, Washington, District of Columbia 20002)

Good Afternoon All

Please let me know if this time and location does not work for anyone.

Thank you,

