



**U.S. Department of Justice**

Criminal Division

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*Washington, DC 20530-0001*

October 6, 2009

Chester and Tracey Davis  
P.O. Box 2176  
Clackamas, OR 97015

Dear Mr. & Mrs. Davis

This is in response to your recent letter and documents to the Department of Justice requesting an investigation of ESA NW, Inc. vs. Commissioner of Internal Revenue.

The Department of Justice, after reviewing your correspondence, has determined that the issues as presented do not provide sufficient details or evidence to warrant action by this office. From the information that you have provided, it appears that your concerns have already been submitted to the proper authorities. Consequently, we are unable to assist you at this time.

Sincerely,

Correspondence Management Staff  
Office of Administration