

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

*In the Matter of Search Warrants Executed on
April 9, 2018*

MICHAEL D. COHEN,

Plaintiff,

- against -

UNITED STATES OF AMERICA,

Defendant.

***From the Desk of
Stuart Levine
sltax@taxation-business.com***

18-MJ-3161 (KMW)

REPORT AND RECOMMENDATIONS OF THE SPECIAL MASTER

BARBARA S. JONES, Special Master:

By Order of Appointment, dated April 27, 2018 [Dkt. No. 30] (the "Order"), the Court appointed the Hon. Barbara S. Jones (Ret.) as Special Master to render decisions regarding "privilege issues related to materials seized in the execution of certain search warrants executed on April 9, 2018 (the "Seized Materials")." *See* Order at 1. This report is submitted to provide the Court and the parties with the Special Master's recommendations regarding the Plaintiff's and Intervenors' designations of items containing potentially privileged ("Privileged" or "Partially Privileged") or highly personal information ("Highly Personal").

Pursuant to the Procedures set forth in the Special Master's Report dated May 29, 2018 [Dkt. No. 65], the following designations are being recommended to the Court for its review:

*From the Desk of
Stuart Levine
sltax@taxation-business.com*

1. Contents of Eight Boxes of Hard Copy Materials:

Out of 639 total items consisting of 12,543 pages, the Special Master agrees with the Plaintiff and/or Intervenors and finds that 14 items are Privileged and/or Partially Privileged. The Special Master also finds that 3 items are not privileged.

2. Contents of Two Phones and an iPad:

Out of 291,770 total items, the Special Master agrees with the Plaintiff and/or Intervenors and finds that 148 items are Privileged and/or Partially Privileged and that 7 items are Highly Personal.

The specific control numbers identifying the items determined to be Privileged, Partially Privileged, Highly Personal, and Not Privileged for these two productions will be provided to the Court, the Plaintiff, and Intervenors.

Dated: New York, New York
June 4, 2018

Respectfully submitted,


BARBARA S. JONES
Special Master