

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, SS.

SUPERIOR CIVIL COURT DEPARTMENT

\_\_\_\_\_)  
 Bruce Friedman, A.K.A. )  
 OpenCommonwealth.org, )  
 Plaintiff, )  
 )  
 v. )  
 )  
 Manza Arthur, Supervisor of Public Records )  
 Defendant, )  
 \_\_\_\_\_)

CIVIL ACTION NO. \_\_\_\_\_

kg

**INTRODUCTION**

Plaintiff Bruce Friedman and his media organization, OpenCommonwealth.org of Malden, MA (“Plaintiff”) sues to obtain public records requested under the General Laws of Massachusetts (“G.L.”) at Chapter. 66, the Commonwealth’s Public Records Law and seeks an order directing the Massachusetts Supervisor of Public Records (“SPR”) to perform her duties lawfully and order the underlying records holder to produce the properly requested public records, and award of reasonable attorney’s fees and costs, an injunctive Order clarifying the correct usage of Chawla and Friedman.

**JURISDICTION AND VENUE**

1. The Court has jurisdiction over this dispute pursuant to the provisions of G. L. c. 66 § 10A(c) and G. L. c. 249 § 5.
2. Venue is proper under G. L. c. 66 § 10A(c) and G. L. c. 249 § 5.

**PARTIES**

3. Plaintiff Bruce Friedman is a citizen journalist as defined by the Massachusetts Supreme Judicial Court, he is an individual who resides in Malden, Massachusetts who is responsible for the day-to-day operations of OpenCommonwealth and singularly funds the entire organization.
4. Defendant SPR is state agency operating under the Secretary of Massachusetts.

### ALLEGATIONS

5. The SPR has failed to properly discharge her duties under G. L. c. 66 §§ 10-10A.
6. The SPR has cited and wholly misinterpreted and case law under Jaideep Chawla v. Dept. of Revenue, Suffolk Sup. No. 1784CV02087, and Friedman v. Division of Administrative Law Appeal and Bureau of Special Education Appeals, Suffolk Sup. No. 2284CV02061.
7. The SPR has failed to properly apply G. L. c. 66 §§ 10-10A and Friedman v. Division of Law Appeals, Massachusetts Court of Appeals No. 2023-P-0369.
8. The SPR arbitrarily and capriciously dismissed Plaintiff's appeals and rights along with all previous determinations favorable to the plaintiff in this case.

### FACTS

9. The Plaintiff is exercising his constitutionally protected rights of petitioning the government in his activities of making public records requests.
10. The Plaintiff is exercising his constitutionally protected rights of petitioning the government in his activities of appealing to the SPR.
11. The SPR is a governmental agency of the Commonwealth of Massachusetts.
12. The SPR has a duty under G. L. c. 66 §§ 10-10A to find and order public records holders to produce properly requested documents.
13. The records request attached hereto (Exhibit A) was made upon a state agency sought;  
"The last 50 (fifty) public records requests immediately preceding this request made upon the Massachusetts Department of Revenue ("DOR") AND where the response was authored by Mr. Roger H. Randall (The Records Access Officer ("RAO")) of the DOR);  
The Public records request, itself;  
All responses, specifically including, but not limited to those authored by Mr. Randall;  
All responsive records, if any, provided in response;"
14. Under the definition provided by the Massachusetts Court of Appeals under Friedman, the appellate court defines the reasonability standard as that "...the request include

information sufficient to allow a professional employee of the agency who was familiar with the subject area of the request to locate the record with a reasonable amount of effort.” The SPR failed to cite or adhere to this binding case law.

15. The employee of the agency, Mr. Randall is a practicing lawyer, the records access officer for the agency as defined in G. L. c. 66 §§ 10(6A), the request specifically sought records restricted to the employee himself and his own responses. This is a prima face example of an employee of the agency who was patently familiar with the subject area and who should absolutely possess the ability to locate the records with a reasonable amount of effort.
16. The SPR on five (5) separate occasions (Exhibits C, E, G, I, and K) failed to make the finding that the Plaintiff’s request “does not constitute a public records request under the Public Records Law”, conversely, she found that the request was valid and made findings an orders consistent with a valid request.
17. On February 25, 2026, the SPR arbitrarily and capriciously found (Exhibit M) “Upon review, and in light of the standards set forth in Friedman and Chawla, I find that the requestor’s original June 25, 2025 correspondence does not constitute a public records request under the Public Records Law. See G. L. c. 66, § 10(a)(i) (the request must reasonably describe the public record sought).” Reversing all 5 previous determinations in this case.
18. The SPR failed to discharge her duties as required under G. L. c. 66, § 1, and failed to properly cite and adhere to binding case law under Friedman.

***The June 25, 2025, Request***

19. On June 25, 2025, OpenCommonwealth.org filed a proper, complete, tailored and specific PRR to the RAO of the DOR.
20. Mr. Friedman’s request was not designed to harass or intimidate.
21. A true and accurate copy of the email is attached hereto as Exhibit A.

***The June 30, 2025, DOR RAO's first petition to SPR***

22. On June 30, 2025, the RAO of the DOR filed a section 10(c) petition for relief from harassment with the SPR.
23. The SPR docketed the petition as SPR25-1901
24. A true and accurate copy of the email is attached hereto as Exhibit B.

***The July 8, 2025, determination of the SPR***

25. On July 8, 2025, the SPR made her determination with regard to SPR25-1901
26. A true and accurate copy of the determination is attached hereto as Exhibit C.

***The July 10, 2025, Plaintiff's first Appeal to SPR***

27. On July 10, 2025, Plaintiff appealed the lack of response of the DOR to the SPR.
28. The SPR docketed the appeal as SPR25-2014
29. A true and accurate copy of the appeal is attached hereto as Exhibit D.

***The July 24, 2025, determination of the SPR***

30. On July 24, 2025, the SPR made her determination with regard to SPR25-2014.
31. A true and accurate copy of the determination is attached hereto as Exhibit E.

***The July 31, 2025, DOR RAO's second petition to SPR***

32. On July 31, 2025, the RAO of the DOR petitioned the SPR.
33. The SPR docketed the petition as SPR25-2238
34. A true and accurate copy of the appeal is attached hereto as Exhibit F.

***The August 6, 2025, determination of the SPR***

- 35. On July 24, 2025, the SPR made her determination with regard to SPR25-2238.
- 36. A true and accurate copy of the determination is attached hereto as Exhibit G.

***The August 13, 2025, Plaintiff's second Appeal to SPR***

- 37. On August 13, 2025, the Plaintiff appealed the lack of response of the DOR, and the inappropriate fee request of the DOR to the SPR.
- 38. The SPR docketed the appeal as SPR25-2392
- 39. A true and accurate copy of the appeal is attached hereto as Exhibit H.

***The August 27, 2025, determination of the SPR***

- 40. On August 27, 2025, the SPR made her determination with regard to SPR25-2392.
- 41. A true and accurate copy of the determination is attached hereto as Exhibit I.

***The November 7, 2025, Plaintiff's third Appeal to SPR***

- 42. On November 7, 2025, the Plaintiff appealed the lack of response of the DOR, to the SPR.
- 43. The SPR docketed the appeal as SPR25-3292
- 44. A true and accurate copy of the appeal is attached hereto as Exhibit J.

***The November 24, 2025, determination of the SPR***

- 45. On November 24, 2025, the SPR made her determination with regard to SPR25-3292.
- 46. A true and accurate copy of the determination is attached hereto as Exhibit K.

***The February 10 2026, Plaintiff's fourth Appeal to SPR***

- 47. On February 10, 2025, the Plaintiff appealed the lack of response of the DOR, to the SPR.
- 48. The SPR docketed the appeal as SPR26-0486
- 49. A true and accurate copy of the appeal is attached hereto as Exhibit L.

***The February 25, 2025, determination of the SPR***

- 50. On November 24, 2025, the SPR made her determination with regard to SPR26-0486.
- 51. A true and accurate copy of the determination is attached hereto as Exhibit M.

***The Public Records Law***

- 52. Pursuant to G. L. c. 66 § 10, a records access officer “shall . . . permit inspection or furnish a copy of any public record . . . not later than 10 business days following the receipt of the request.”
- 53. Business days are “Monday through Friday,” not including “Saturdays, Sundays, legal holidays, or other weekdays where a custodian's office is closed unexpectedly.” 950 C.M.R. 32.02.
- 54. If the RAO “does not intend to permit inspection or furnish a copy of a requested record . . . [it] shall inform the requestor in writing not less than 10 business days after the initial receipt of the request for public records.” G. L. c. 66 § 10(b).
- 55. If the RAO “does not intend to permit inspection or furnish a copy of a requested record,” its response must provide certain information to the requestor. G. L. c. 66 § 10(b).
- 56. The response must identify the records or categories of records that the “municipality intends to withhold” and “the specific reasons for such withholding, including the specific exemption or exemptions upon which the withholding is based . . . .” G. L. c. 66 § 10(b)(iv).
- 57. The response must identify any records the municipality does intend to produce “and provide a detailed statement describing why the magnitude or difficulty of the request

unduly burdens” the municipality such that it “requires additional time to produce the public records sought.” G. L. c. 66 § 10(b)(v).

58. The response must “identify a reasonable timeframe in which . . . the municipality shall produce the public records sought,” which timeframe must not exceed 25 business days. G. L. c. 66 § 10(b)(vi).
59. The response must “suggest a reasonable modification of the scope of the request or offer to assist the requestor to modify the scope of the request if doing so would enable the agency or municipality to produce records sought more efficiently and affordably.” G. L. c. 66 § 10(b)(vii).
60. The response must “include an itemized, good faith estimate of any fees that may be charged to produce the records.” G. L. c. 66 § 10(b)(viii).
61. “If the magnitude or difficulty of a request, or the receipt of multiple requests from the same requestor, unduly burdens the other responsibilities” of the municipality such that it “is unable to complete the request within the” required time, “a records access officer may, as soon as practical and within 20 business days after initial receipt of the request, or within 10 business days after receipt of a determination by the supervisor of public records that the requested record constitutes a public record, petition the supervisor of records for an extension of the time for the agency or municipality to furnish copies of the requested record, or any portion of the requested record, that the agency or municipality has within its possession, custody or control and intends to furnish.” G. L. c. 66 § 10(c).
62. “Upon a showing of good cause, the supervisor of records may grant a single extension to an agency not to exceed 20 business . . .” G. L. c. 66 § 10(c).
63. “If the supervisor of records determines that the request is part of a series of contemporaneous requests that are frivolous or designed to intimidate or harass, and the requests are not intended for the broad dissemination of information to the public about actual or alleged government activity, the supervisor of records may grant a longer extension or relieve the agency or municipality of its obligation to provide copies of the records sought. The supervisor of records shall issue a written decision regarding a petition submitted by a records access officer under this subsection within 5 business days following receipt of the petition.” G. L. c. 66 § 10(c).

64. A municipality may charge the requestor a “reasonable fee” to produce the requested records, which “shall not exceed the actual cost of reproducing the record.” G. L. c. 66 § 10(d).
65. If production of the requested record requires more than two hours of “employee time to search for compile, segregate, redact or reproduce a record requested,” then “the records access officer may include as part of the fee an hourly rate equal to or less than the hourly rate attributed to the lowest paid employee who has the necessary skill required” to perform such task. That hourly rate shall not exceed \$25 per hour. G. L. c. 66 § 10(d)(iii).
66. No fee shall be charged for production of requested records “unless the records access officer responded to the requestor within 10 business days” as required by statute. G. L. c. 66 § 10(e).
67. Pursuant to G.L. c. 66 § 10A(a), if an agency “fails to comply with a requirement of section 10 or issues a response the requestor believes is in violation of section 10, the person who submitted the initial request for public records may petition the supervisor of records for a determination as to whether a violation has occurred.”
68. The supervisor of records “shall issue a written determination” within ten business days of any such petition. If a “violation has occurred,” then “the supervisor of records shall order timely and appropriate relief.” G.L. c. 66 § 10A(a).
69. If a “municipality refuses or fails to comply with an order issued by the supervisor of records,” then “a requestor may initiate a civil action to enforce the [statutory] requirements.” G.L. c. 66 § 10A(c).

### COUNT I

*The June 25<sup>th</sup>, 2025, Request and the February 25, 2026 determination  
G. L. c. 249 § 5 and G. L. c. 66 §§ 10-10A*

70. Plaintiff repeats, realleges, and incorporates herein the allegations contained in Paragraphs 1 through 69 of this Verified Complaint as if each were set forth here and in their entirety.
71. As to Public Record Request of June 25, 2025 and the determination of the SPR on February 25, 2026, the SPR has interfered with the constitutional rights of the Plaintiff to petition the government.

72. The SPR has failed to properly find and order the records holder DOR to provide the requested public records in violation of G.L. c. 66 §§ 10 and 10A.
73. The SPR has arbitrarily and capriciously found in her February 25, 2026 determination that the Plaintiff's public records request of June 25, 2025 was neither a public records request nor did the request reasonably describe the records sought, reversing 5 (five) prior determinations, and inconsistent with case law in Friedman.
74. The failure of SPR to find and order the records holder DOR to produce public records or otherwise respond was not reasonably in reliance on any published opinion of an appellate court or the attorney general. Plaintiff's request was not designed to harass or intimidate, and it was not made for any commercial purpose.
75. The SPR did not act in good faith in her determination of February 25, 2026.

**COUNT II**  
*Declaratory Judgment*  
*G. L. c. 231A 152.*

76. OpenCommonwealth repeats, realleges, and incorporates herein the allegations contained in Paragraphs 1 through 69 of this Complaint as if each were set forth here and in their entirety.
77. There is an actual controversy between the Plaintiff and the SPR and her failure to properly apply the public records laws of Massachusetts codified as *G. L. c. 66 §§ 10-10A*, and to properly apply the binding case law of Friedman.
78. Pursuant to G.L.231A, *G. L. c. 249 § 5* and *G. L. c. 66 §§ 10-10A* Plaintiff is entitled to declarations that the records he requested are public records, that they were reasonably described, that they should have been produced, and that the SPR has violated the public records statutes by failing to properly find and order same.

**WHEREFORE**, Plaintiff respectfully requests that the Court award the following relief:

1. Issue an Order of Mandamus instructing the SPR to properly execute her duties under the public records laws of the Commonwealth and that she reverse her determination of February 25, 2026, and that she find and Order the records holder DOR to produce the requested public records without charge and without delay.
2. Issue a declaratory judgment that the SPR failed to properly execute her duties under the public records laws of the Commonwealth.
3. Enjoin the SPR from further violations of G.L c. 66 §§ 10 and 10A.
4. Award to the plaintiff reasonable attorneys' fees and other litigation costs incurred in seeking these records and determinations.
5. Grant such other relief as is just and equitable.

Respectfully Submitted

February 25<sup>th</sup>, 2026

/S/ BRUCE FRIEDMAN  
Bruce Friedman – Pro-Se  
A.K.A OpenCommonwealth.org  
8 Marvin Street  
Malden, MA. 02148  
(617) 952-3183  
info@opencommonwealth.org

VERIFICATION

I, Bruce Friedman, do hereby declare that I have read the above Verified Complaint and attest to the truthfulness and accuracy of the foregoing.

Signed this 25<sup>th</sup> day of February 2026, under the pains and penalties of perjury.

/S/ BRUCE FRIEDMAN  
Bruce Friedman Pro-Se

# EXHIBIT A

**Subject:** Public records request under the Massachusetts Public Records Law M.G.L. c66, §§ 10-10A  
**Date:** Wednesday, June 25, 2025 at 3:10:29 AM Eastern Daylight Time  
**From:** Commonwealth Transparency <info@opencommonwealth.org>  
**To:** randallr@dor.state.ma.us <randallr@dor.state.ma.us>, ClaymanA@dor.state.ma.us  
<ClaymanA@dor.state.ma.us>  
**Priority:** High

Greetings:

This is a formal public records request under the  
Massachusetts Public Records Law M.G.L. c66, §§ 10-10A:

**- This is a new request and does not replace or modify any prior requests.**

Please provide any and/or all public records in your possession or under your  
control of the following;

- The last 50 (fifty) public records requests immediately preceding this request  
made upon the Massachusetts Department of Revenue **AND** where the  
response was authored by Mr. Roger H. Randall;
  - The Public records request, itself;
  - All responses, specifically including, but not limited to those authored  
by Mr. Randall;
  - All responsive records, if any, provided in response;

This request includes, but is not limited to any written letter(s) or memoranda,  
notes, electronic communication(s), and/or message(s) including but not limited  
to written documents, emails (Electronic mail), text messages, collaboration  
messages from platforms like teams, WhatsApp, and Git;

This request specifically includes searching ALL email accounts and addresses in  
your possession and/or under your control, including group and resource email  
addresses.

OpenCommonwealth reminds the RAO that the extraction of data from a  
database or electronic record system does not constitute creating a new record.  
See 950 CMR 32.07(1)(f).

**This request seeks responsive documents be delivered in electronic format and in the format in which they are regularly maintained and specifically includes all electronic mail attachments and metadata.**

Where no such records in the above categories exist, please provide a written statement to that effect.

With respect to the form of production, we note that relevant regulations require the production of records in an accessible, commonly used electronic form. See 950 CMR 32.04(5)(d).

Your government entity may have multiple RAOs that are assigned to a specific division or department within that entity. A request to one RAO may include records of another division or department within the RAOs' agency or municipality. RAOs must use their superior knowledge of the records to ensure that a request for records is delivered to the appropriate party. Therefore, an RAO is expected to forward such requests to the appropriate parties within its municipality or agency.

The records custodian who receives this request is required to use his or her "superior knowledge" to determine the exact records that are responsive to this request.

Record custodians are also required to implement new record keeping systems and databases in such a way as to allow for "retrieval of public portions of records to provide maximum public access." See 950 CMR 32.07(1)(e).

Extraction of such data from a database or electronic record system does not constitute creating a new record. See 950 CMR 32.07(1)(f). Printing these records from a database or electronic system, redacting them with a marker, and then re-scanning them, is generally not consistent with these regulations; this process provides the digital records neither in the preferred form nor in a "searchable machine-readable form." 950 CMR 32.04(5)(d).

If necessary, we welcome reasonable suggested modifications pursuant to 950 CMR 32.06(2)(g). Per Attorney Gen. v. Dist. Attorney for Plymouth Dist., 484 Mass. 260, 141 N.E.3d 429 (2020), compiling information from a database is not

tantamount to creating a new record that would otherwise be precluded under public records law. Specifically: "Where public records are in electronic form, a public records request that requires a government entity to search its electronic database to extract requested data does not mean that the extracted data constitute the creation of a new record, which would not be required, under the public records law. " Id. at 442 to 443.

Thus, we request that your department query its datastores, databases, electronic mail systems, cellular telephones, and all data retention systems and provide a response to the records request. Should you determine that some portions of the documents are exempt from disclosure, please release any reasonably segregable portions that are not exempt. In addition, please note for any such redactions the applicable statutory exemption and explain why it applies to the redacted or withheld information.

This request and all responsive documents are for express purposes of gathering information to promote citizen oversight and further the public understanding of the operation and activities of our government.

Kindest Regards,

OpenCommonwealth.org

# EXHIBIT B

**From:** [Randall, Roger H. \(DOR\)](#)  
**To:** [SEC-DL-PREWEB](#)  
**Cc:** [info@opencommonwealth.org](mailto:info@opencommonwealth.org)  
**Subject:** Commissioner of Revenue's Section 10(c) Petition for Relief from Harassment  
**Date:** Monday, June 30, 2025 8:42:35 PM  
**Attachments:** [DeLacey, Brian, Harassment 10\(c\) Petition to Supervisor, June 25, 2025.doc.pdf](#)  
[DeLacey, OpenCommonwealth.org PRLR 6-25-2025..pdf](#)

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Supervisor of Records  
Division of Public Records  
Office of the Secretary of the Commonwealth  
One Ashburton Place, Room 1719  
Boston, Massachusetts 02108

Dear Madam Supervisor:

Attached please find the Commissioner of Revenue's

**SECTION 10(c) PETITION  
FOR RELIEF FROM HARASSMENT  
(relating to SPR25/1818)**

together with the most recent public-records request to which this Petition relates.

Thank you.

*Roger H. Randall,  
Counsel to the Commissioner  
Litigation Bureau  
Mass. Dept. of Revenue  
100 Cambridge Street, 7<sup>th</sup> Floor  
Boston, MA 02114-9565*

617-877-4233

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COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss.

SUPERVISOR OF PUBLIC RECORDS,  
OFFICE OF THE SECRETARY OF STATE

\_\_\_\_\_  
THE COMMISSIONER OF THE )  
DEPARTMENT OF REVENUE, )  
                                  ) Petitioner, )  
                                  ) )  
v. )  
                                  ) )  
BRIAN DeLACEY a.k.a. )  
OPENCOMMONWEALTH.ORG, )  
                                  ) Respondent. )  
\_\_\_\_\_ )

**SECTION 10(c) PETITION  
FOR RELIEF FROM HARASSMENT  
(relating to SPR25/1818)**

This is a petition for relief under the *harassment* clause G.L. chapter 66, section 10(c).<sup>1</sup>

The Commissioner of the Department of Revenue (“Commissioner of Revenue”) hereby respectfully requests that the Supervisor of Public Records determine that the attached request by a person using the platform *OpenCommowenalth.org*, made on June 25<sup>th</sup>, for

The last 50 (fifty) public records requests immediately preceding this request made upon the Massachusetts Department of Revenue **AND** where the response was authored by Mr. Roger H. Randall;

- the Public records request, itself;
- all responses, specifically including, but not limited to those authored by Mr. Randall;
- all responsive records, if any, provided in response.

<sup>1</sup> G.L. chapter 66, section 10 (c), reads in pertinent part, “If the supervisor of records determines that the request is part of a series of contemporaneous requests that *are frivolous or designed to intimidate or harass*, and the requests are not intended for the broad dissemination of information to the public about actual or alleged government activity, the supervisor of records may grant a longer extension *or relieve the agency or municipality of its obligation to provide copies of the records sought.*” [emphasis added here].

is designed to intimidate or harass the Department of Revenue in light of the respondent Mr. Brian DeLacey's recent requests to the Department of Revenue and the Department's responses to his requests, all of which are the subjects of a pending appeal at the Supervisor of Public Records (SPR25/1818). The Commissioner respectfully asks the Supervisor to relieve the Department of Revenue of any response to the request that is block-quoted above.

### HISTORY

*Opencommonwealth.org* is not the name of a natural person or corporation.<sup>2</sup> Upon information and belief, *OpenCommonwealth.org* is simply the online platform on which Mr. Brian DeLacey posts his news articles, political campaign statements, or lists of his prior complaints. See, e.g., <https://opencommonwealth.org/opencommonwealth-files/> and <https://opencommonwealth.org/open-meeting-law/> (OML complaints including several by Mr. DeLacey).

It appears from Mr. DeLacey's public-records requests to the Department of Revenue (DOR), and his pending appeal, SPR25/1818, that Mr. DeLacey has a mistaken belief about the role of the Department of Revenue Division of Local Services (DLS) in relation to Malden.

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<sup>2</sup> Sections 10A(a), (c) & (d)(4) of G.L chapter 66 speak in terms of the "requestor." A fair interpretation of that word is that the requestor must be a natural person or a corporation, and not simply a website name, an online platform, or an invented name. *OpenCommonwealth.org* is not a person or a corporation. There is no record of this entity in the Mass. Secretary of State's *Corporations* records. Mr. DeLacey's apparent use of his preferred platform, *OpenCommonwealth.org*, without identifying himself, is an apparent attempt to deceive both the recipient at the Department of Revenue and the Supervisor of Public Records.

Recently, in a series of revised public-records requests, Mr. DeLacey sought records from the Department of Revenue. He revised his public-records request twice, and the Department responded to each of his requests. On June 24, 2025, the DOR responded to his most recent request (which he labelled his “Third Revised Request” and which sought copies of communications with the City of Malden that contained certain words) with a copy the only document that is responsive to his request, a 2019 email. (Mr. DeLacey also asked the DOR to search its resources for materials on certain subjects, which of course Mr. DeLacey can do himself using the search function on the DLS’s public website, and which the DOR has no obligation to do for him.)

On June 25, 2025, Mr. DeLacey submitted to the Supervisor an appeal of the DOR’s aforementioned response to his Third Revised Request. (This is SPR25/1818.) His appeal has attached copies of multiple *City of Malden* documents (that are not *DOR* documents) that Mr. DeLacey apparently imagines are, somehow, supportive of his appeal, when the City of Malden documents are not the least bit supportive. On June 25, 2025, the DOR responded to his appeal, and the DOR attached a copy of its response to Mr. DeLacey’s Third Revised Request, including the one DOR document, a 2019 email, that is responsive to the request.

Also on June 25, 2025, Mr. DeLacey, anonymously using his preferred platform *OpenCommonwealth.org*, submitted to the DOR the records request for the last 50 public-records-law requests submitted to the DOR “where the response was authored by Mr. Roger H. Randall,” which new request is block-quoted at the top of this Petition.

## ARGUMENT

The public-records law may not be used to abuse or harass governmental agencies or officials. See, e.g., Erickson v. Exec. Office of Env'tl. Affairs, 2006 Mass. Super Lexis 476, 2006 WL 3010949 (the plaintiff's request for documents under G.L. c. 66, section 10, was a continuation of her pattern of harassment).

The Department of Revenue should not be burdened for one minute with Mr. DeLacey's apparent disappointment stemming from the non-existence (except for the responsive document, which the DOR produced) of records responsive to his request. His new request<sup>3</sup> (block-quoted at the top of this Petition) (submitted anonymously by Mr. DeLacey through his preferred platform, *OpenCommonwealth.org*), for the last 50 public-records-law requests received by the DOR that were responded to by the particular lawyer at the DOR who had responded to his Malden-related public-records request, is obviously an attempt by Mr. DeLacey to intimidate and harass the DOR and that particular lawyer simply because communications by the DOR with the City of Malden (containing certain words) that Mr. DeLacey wishes existed do not exist or because he is attempting to bully the DOR into "investigating" something that the DOR has no legal obligation to "investigate."

If Mr. DeLacey thinks that something is somehow amiss in the municipal government of the City of Malden, then he should address his requests to the municipal government of the City

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<sup>3</sup> Submitted to the DOR on the same day as the DOR's response to his Third Revised Request.

of Malden<sup>4</sup> or to the Inspector General. He absolutely should not be harassing or attempting to intimidate the Department of Revenue or one of its employees.

### PRAYER FOR RELIEF

The Commissioner of Revenue respectfully asks the Supervisor to relieve the Department of Revenue of any response to the request that is block-quoted at the top of this Petition.

Respectfully submitted,

GEOFFREY E. SNYDER,  
COMMISSIONER OF REVENUE

By his attorney,

June 30, 2025.

---

*Roger H. Randall,  
Counsel to the Commissioner  
Litigation Bureau  
Massachusetts Department of Revenue  
100 Cambridge Street, 7th Floor  
Boston, Massachusetts 02114-9565*

*RandallR@dor.state.ma.us  
(617) 877-4233*

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<sup>4</sup> It appears that someone using the platform *OpenCommonwealth.org* has attempted in 2024 to enlist the State Auditor to investigate something about the City of Malden finances, and the State Auditor in response to this person on *OpenCommonwealth.org* noted that this request needs to come from the City of Malden. See <https://opencommonwealth.org/opencommonwealth-calls-on-the-malden-city-council-the-school-committee-and-the-mayor-of-malden-to-request-a-financial-audit-of-the-malden-public-schools-from-the-massachusetts-state-auditor-as-prescr/>

## Certificate of Service

I, Roger H. Randall, do hereby certify that I have served this

### **SECTION 10(c) PETITION FOR RELIEF FROM HARASSMENT**

on the Respondent by e-mailing a copy hereof to Mr. Brian DeLacey at

OpenCommonwealth.org

on this 30<sup>th</sup> day of June, 2025.

*s/ Roger H. Randall*

---

*Roger H. Randall,  
Counsel to the Commissioner  
Litigation Bureau  
Massachusetts Department of Revenue  
100 Cambridge Street, 7th Floor  
Boston, Massachusetts 02114-9565*

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**From:** Commonwealth Transparency <[info@opencommonwealth.org](mailto:info@opencommonwealth.org)>  
**Sent:** Wednesday, June 25, 2025 3:11 AM  
**To:** Randall, Roger H. (DOR) <[randallr@dor.state.ma.us](mailto:randallr@dor.state.ma.us)>; Clayman, Amy M. (DOR) <[claymana@dor.state.ma.us](mailto:claymana@dor.state.ma.us)>  
**Subject:** Public records request under the Massachusetts Public Records Law M.G.L. c66, §§ 10-10A

Greetings:

This is a formal public records request under the Massachusetts Public Records Law M.G.L. c66, §§ 10-10A:

**- This is a new request and does not replace or modify any prior requests.**

Please provide any and/or all public records in your possession or under your control of the following;

- The last 50 (fifty) public records requests immediately preceding this request made upon the Massachusetts Department of Revenue **AND** where the response was authored by Mr. Roger H. Randall;
  - The Public records request, itself;
  - All responses, specifically including, but not limited to those authored by Mr. Randall;
  - All responsive records, if any, provided in response;

This request includes, but is not limited to any written letter(s) or memoranda, notes, electronic communication(s), and/or message(s) including but not limited to written documents, emails (Electronic mail), text messages, collaboration messages from platforms like teams, WhatsApp, and Git;

This request specifically includes searching ALL email accounts and addresses in your possession and/or under your control, including group and resource email addresses.

OpenCommonwealth reminds the RAO that the extraction of data from a database or electronic record system does not constitute creating a new record. See 950 CMR 32.07(1)(f).

**This request seeks responsive documents be delivered in electronic format and in the format in which they are regularly maintained and specifically includes all electronic mail attachments and metadata.**

Where no such records in the above categories exist, please provide a written statement to that effect.

With respect to the form of production, we note that relevant regulations require the production of records in an accessible, commonly used electronic form. See 950 CMR 32.04(5)(d).

Your government entity may have multiple RAOs that are assigned to a specific division or department within that entity. A request to one RAO may include records of another division or department within the RAOs' agency or municipality. RAOs must use their superior knowledge of the records to ensure that a request for records is delivered to the appropriate party. Therefore, an RAO is expected to forward such requests to the appropriate parties within its municipality or agency.

The records custodian who receives this request is required to use his or her "superior knowledge" to determine the exact records that are responsive to this request.

Record custodians are also required to implement new record keeping systems and databases in such a way as to allow for "retrieval of public portions of records to provide maximum public access." See 950 CMR 32.07(1)(e).

Extraction of such data from a database or electronic record system does not constitute creating a new record. See 950 CMR 32.07(1)(f). Printing these records from a database or electronic system, redacting them with a marker, and then re-scanning them, is generally not consistent with these regulations; this process provides the digital records neither in the preferred form nor in a "searchable machine-readable form." 950 CMR 32.04(5)(d).

If necessary, we welcome reasonable suggested modifications pursuant to 950 CMR 32.06(2)(g). Per Attorney Gen. v. Dist. Attorney for Plymouth Dist., 484 Mass. 260, 141 N.E.3d 429 (2020), compiling information from a database is not

tantamount to creating a new record that would otherwise be precluded under public records law. Specifically: "Where public records are in electronic form, a public records request that requires a government entity to search its electronic database to extract requested data does not mean that the extracted data constitute the creation of a new record, which would not be required, under the public records law. " Id. at 442 to 443.

Thus, we request that your department query its datastores, databases, electronic mail systems, cellular telephones, and all data retention systems and provide a response to the records request. Should you determine that some portions of the documents are exempt from disclosure, please release any reasonably segregable portions that are not exempt. In addition, please note for any such redactions the applicable statutory exemption and explain why it applies to the redacted or withheld information.

This request and all responsive documents are for express purposes of gathering information to promote citizen oversight and further the public understanding of the operation and activities of our government.

Kindest Regards,

### OpenCommonwealth.org

OpenCommonwealth.org is a free and open public media organization. We serve the greater Massachusetts community with the goal to provide and empower citizen oversight of governmental operations and activities, help citizens understand how, why and where taxpayer dollars are expended, and to investigate, gather and report the facts in the online publications found on the webpages and social media accounts of OpenCommonwealth.org. OpenCommonwealth.org is a free service, is staffed only by volunteers, and all costs and expenses are borne by its creators. No person has ever paid OpenCommonwealth.org any monies, or any in-kind contributions for its reporting, or access to any of its files. It is the structural intent of OpenCommonwealth.org to maintain and persist as an absolutely free service to the entire public. Since its inception, OpenCommonwealth.org has been viewed by over 130,000 visitors between the website and social media, and has had over 20,000 external visitors view and/or download records from our free and publicly available records repository. Currently OpenCommonwealth.org has over a 1.5 Terabytes of publicly available content published. This communication, along with any attachments, is covered by federal and state law governing electronic communications and may contain confidential and legally privileged

information. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution, use or copying of this message is strictly prohibited. If you have received this in error, please reply immediately to the sender and delete this message. Thank you. Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing or recommending to another party any matters addressed herein.

# EXHIBIT C



**The Commonwealth of Massachusetts**  
William Francis Galvin, Secretary of the Commonwealth  
Public Records Division

Manza Arthur  
*Supervisor of Records*

July 8, 2025  
**SPR25/1901**

Roger H. Randall, Esq.  
Counsel to the Commissioner  
Litigation Bureau  
Massachusetts Department of Revenue  
100 Cambridge Street, 7<sup>th</sup> Floor  
Boston, MA 02114

Dear Attorney Randall:

On June 30, 2025, this office received your petition on behalf of the Department of Revenue (Department) seeking relief from the obligation to produce responsive records. G. L. c. 66, § 10(c); G. L. c. 66, § 10(d)(iv); see also 950 C.M.R. 32.06(4). As required by law, I understand that the Department furnished a copy of this petition to the requestor, OpenCommonwealth.org (requestor). G. L. c. 66, § 10(c); G. L. c. 66, § 10(d)(iv)(2). On June 25, 2025, the requestor sought the following records:

The last 50 (fifty) public records requests immediately preceding this request made upon the Massachusetts Department of Revenue AND where the response was authored by [a named individual];

- the Public records request, itself;
- all responses, specifically including, but not limited to those authored by a [the named individual];
- all responsive records, if any, provided in response.

***Identity or Status of the Requestor***

In its petition, the Department argues the following:

Opencommonwealth.org is not the name of a natural person or corporation. . . . Sections 10A(a), (c) & (d)(4) of G.L chapter 66 speak in terms of the “requestor.” A fair interpretation of that word is that the requestor must be a natural person or a corporation, and not simply a website name, an online platform, or an invented name. OpenCommonwealth.org is not a person or a corporation. There is no record of this entity in the Mass. Secretary of State’s Corporations records. Mr.

Roger H. Randall, Esq.  
Page 2  
July 8, 2025

SPR25/1901

DeLacey's apparent use of his preferred platform. OpenCommonwealth.org, without identifying himself, is an apparent attempt to deceive both the recipient at the Department of Revenue and the Supervisor of Public Records. . . . Upon information and belief, OpenCommonwealth.org is simply the online platform on which Mr. Brian DeLacey posts his news articles, political campaign statements, or lists of his prior complaints.

The Department is advised that the reason for which a requestor seeks access to or a copy of a public record does not afford any greater right of access to the requested information than other persons in the general public. The Public Records Law does not distinguish between requestors. Access to a record pursuant to the Public Records Law rests on the content of the record and not the circumstances of the requestor. Given this, the requestor may not be required to identify himself or herself as a condition of obtaining access to the requested records. See Bougas v. Chief of Police of Lexington, 371 Mass. 59, 64 (1976) ("the statute . . . extends the right to examine public records to 'any person' whether intimately involved with the subject matter of the records he seeks or merely motivated by idle curiosity"). Accordingly, the requestor's status will play no role in a determination as to whether records should be disclosed or redacted under the Public Records Law.

***Petitions for an Extension of Time and Relief from the Obligation to Provide Records***

Under the Public Records Law, upon a showing of good cause, the Supervisor of Records (Supervisor) may grant a single extension to an agency not to exceed 20 business days and a single extension to a municipality not to exceed 30 business days. In determining whether there has been a showing of good cause, the Supervisor shall consider, but shall not be limited to considering:

- (i) the need to search for, collect, segregate or examine records;
- (ii) the scope of redaction required to prevent unlawful disclosure;
- (iii) the capacity or the normal business hours of operation of the agency or municipality to produce the request without the extension;
- (iv) efforts undertaken by the agency or municipality in fulfilling the current request and previous requests;
- (v) whether the request, either individually or as part of a series of requests from the same requestor, is frivolous or intended to harass or intimidate the agency or municipality; and
- (vi) the public interest served by expeditious disclosure.

G. L. c. 66, § 10(c).

If the Supervisor determines that the request is part of a series of contemporaneous requests that are frivolous or designed to intimidate or harass, and the requests are not intended for the broad dissemination of information to the public about actual or alleged government activity, the Supervisor may grant a longer extension or relieve the agency or municipality of its obligation to provide copies of the records sought. Id.

Roger H. Randall, Esq.  
Page 3  
July 8, 2025

SPR25/1901

The filing of a petition does not affect the requirement that a Records Access Officer (RAO) shall provide an initial response to a requestor within ten business days after receipt of a request for public records. 950 C.M.R. 32.06(4)(b).

*Request for Relief*

In its June 30, 2025 petition, the Department “asks the Supervisor to relieve the Department of Revenue of any response to the request that is block-quoted above.” In support of its petition, the Department argues the following:

The public-records law may not be used to abuse or harass governmental agencies or officials. See, e.g., Erickson v. Exec. Office of Env'tl. Affairs, 2006 Mass. Super Lexis 476, 2006 WL 3010949 (the plaintiff’s request for documents under G.L. c. 66, section 10, was a continuation of her pattern of harassment).

The Department of Revenue should not be burdened for one minute with Mr. DeLacey’s apparent disappointment stemming from the non-existence (except for the responsive document, which the DOR produced) of records responsive to his request. His new request . . . (submitted anonymously by Mr. DeLacey through his preferred platform, OpenCommonwealth.org), for the last 50 public-records-law requests received by the DOR that were responded to by the particular lawyer at the DOR who had responded to his Malden-related public-records request, is obviously an attempt by Mr. DeLacey to intimidate and harass the DOR and that particular lawyer simply because communications by the DOR with the City of Malden (containing certain words) that Mr. DeLacey wishes existed do not exist or because he is attempting to bully the DOR into “investigating” something that the DOR has no legal obligation to “investigate.”

If Mr. DeLacey thinks that something is somehow amiss in the municipal government of the City of Malden, then he should address his requests to the municipal government of the City of Malden . . . or to the Inspector General. He absolutely should not be harassing or attempting to intimidate the Department of Revenue or one of its employees.

Based on the information provided in the Department’s petition, I find that the Department has not demonstrated that the requests are frivolous and not intended for the broad dissemination of information to the public about actual or alleged government activity, as required by G. L. c. 66, § 10(c).

***Conclusion***

Accordingly, I am unable to grant the Department’s request for relief from the obligation to provide responsive records.

Roger H. Randall, Esq.  
Page 4  
July 8, 2025

SPR25/1901

Sincerely,

A handwritten signature in black ink, appearing to read "Manza Arthur". The signature is written in a cursive, flowing style with a large initial "M".

Manza Arthur  
Supervisor of Records

cc: [OpenCommonwealth.org](https://OpenCommonwealth.org)

# EXHIBIT D



**The Commonwealth of Massachusetts**  
William Francis Galvin, Secretary of the Commonwealth  
Public Records Division

Manza Arthur  
*Supervisor of Records*

July 11, 2025  
**SPR25/2014**

Commonwealth Transparency  
OpenCommonwealth.org  
VIA EMAIL

Dear Commonwealth Transparency:

I have received your letter appealing the response of the Department of Revenue to your request for records.

I have directed a member of my staff, Daniel Taylor, Esq., to review this matter. Upon completion of the review, I will advise you in writing of the disposition of this case. If in the interim you receive a satisfactory response to your request, please notify this office immediately.

Any further correspondence concerning this specific appeal should refer to the SPR case number listed under the date of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Manza Arthur".

Manza Arthur  
Supervisor of Records

cc: Roger Randall, Esq.

**From:** [Commonwealth Transparency](#)  
**To:** [SEC-DL-PREWEB](#)  
**Cc:** [SNYDERGE@DOR.STATE.MA.US](#); [randallr@dor.state.ma.us](#); [Clayman, Amy M \(DOR\)](#); [croninse@dor.state.ma.us](#)  
**Subject:** Request for Appeal - DOR - Failure to Provide responsive records  
**Date:** Thursday, July 10, 2025 5:46:28 PM  
**Importance:** High

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Greetings:

On June 25, 2025, the following PRR was served upon the Massachusetts Department of Revenue:

**From:** Commonwealth Transparency  
<info@opencommonwealth.org>  
**Date:** Wednesday, June 25, 2025 at 3:10 AM  
**To:** "randallr@dor.state.ma.us" <randallr@dor.state.ma.us>,  
"ClaymanA@dor.state.ma.us" <ClaymanA@dor.state.ma.us>  
**Subject:** Public records request under the Massachusetts Public Records Law M.G.L. c66, §§ 10-10A

Greetings:

This is a formal public records request under the Massachusetts Public Records Law M.G.L. c66, §§ 10-10A:

**- This is a new request and does not replace or modify any prior requests.**

Please provide any and/or all public records in your possession or under your control of the following;

- The last 50 (fifty) public records requests immediately preceding this request made upon the Massachusetts Department of Revenue **AND** where the response was authored by Mr. Roger H. Randall;
  - The Public records request, itself;
  - All responses, specifically including, but not limited to

- those authored by Mr. Randall;
- o All responsive records, if any, provided in response;

This request includes, but is not limited to any written letter(s) or memoranda, notes, electronic communication(s), and/or message(s) including but not limited to written documents, emails (Electronic mail), text messages, collaboration messages from platforms like teams, WhatsApp, and Git;

This request specifically includes searching ALL email accounts and addresses in your possession and/or under your control, including group and resource email addresses.

OpenCommonwealth reminds the RAO that the extraction of data from a database or electronic record system does not constitute creating a new record. See 950 CMR 32.07(1)(f).

***This request seeks responsive documents be delivered in electronic format and in the format in which they are regularly maintained and specifically includes all electronic mail attachments and metadata.***

Where no such records in the above categories exist, please provide a written statement to that effect.

With respect to the form of production, we note that relevant regulations require the production of records in an accessible, commonly used electronic form. See 950 CMR 32.04(5)(d).

Your government entity may have multiple RAOs that are assigned to a specific division or department within that entity. A request to one RAO may include records of another division or department within the RAOs' agency or municipality. RAOs must use their superior knowledge of the records to ensure that a request for records is delivered to the appropriate party. Therefore, an RAO is

expected to forward such requests to the appropriate parties within its municipality or agency.

The records custodian who receives this request is required to use his or her "superior knowledge" to determine the exact records that are responsive to this request.

Record custodians are also required to implement new record keeping systems and databases in such a way as to allow for "retrieval of public portions of records to provide maximum public access." See 950 CMR 32.07(1)(e).

Extraction of such data from a database or electronic record system does not constitute creating a new record. See 950 CMR 32.07(1)(f). Printing these records from a database or electronic system, redacting them with a marker, and then re-scanning them, is generally not consistent with these regulations; this process provides the digital records neither in the preferred form nor in a "searchable machine-readable form." 950 CMR 32.04(5)(d).

If necessary, we welcome reasonable suggested modifications pursuant to 950 CMR 32.06(2)(g). Per *Attorney Gen. v. Dist. Attorney for Plymouth Dist.*, 484 Mass. 260, 141 N.E.3d 429 (2020), compiling information from a database is not tantamount to creating a new record that would otherwise be precluded under public records law. Specifically: "Where public records are in electronic form, a public records request that requires a government entity to search its electronic database to extract requested data does not mean that the extracted data constitute the creation of a new record, which would not be required, under the public records law." *Id.* at 442 to 443.

Thus, we request that your department query its datastores, databases, electronic mail systems, cellular telephones, and all data retention systems and provide a response to the records

request. Should you determine that some portions of the documents are exempt from disclosure, please release any reasonably segregable portions that are not exempt. In addition, please note for any such redactions the applicable statutory exemption and explain why it applies to the redacted or withheld information.

This request and all responsive documents are for express purposes of gathering information to promote citizen oversight and further the public understanding of the operation and activities of our government.

Kindest Regards,

OpenCommonwealth.org

On July 10, 2025 the following email response was received;

**From:** "Randall, Roger H. (DOR)" <randallr@dor.state.ma.us>  
**Date:** Thursday, July 10, 2025 at 5:03 PM  
**To:** Commonwealth Transparency <info@opencommonwealth.org>  
**Subject:** PRLR, the last 50 public records requests

Dear OpenCommowealth.org

This is the Department of Revenue's response under Section 10(b) of G.L. chapter 66, the public-records statute.

This confirms our receipt by email on June 25, 2025, of your request for

The last 50 (fifty) public records requests immediately preceding this request made upon the Massachusetts

Department of Revenue **AND** where the response was authored by Mr. Roger H. Randall;

- The Public records request, itself;
- All responses, specifically including, but not limited to those authored by Mr. Randall;
- All responsive records, if any, provided in response;

We reserve all our rights, remedies and defenses, including, without limitation, those under G.L. chapter 66, sections 10(c) and 10(d) (including inter alia the right to charge fees based on the actual cost of the employee time), among other rights, remedies and defenses.

#### I.

First, even if we were to happen to have copies, your request would unduly burden the other responsibilities of this agency. G.L. c. 66, sections 10(b)(5), 10(c). “Notwithstanding its breadth, . . . the public records law does not require public agencies simply to provide the requested records no matter the burden imposed, nor does it require public agencies to shunt aside their principal public functions to” provide requested records. Rather, a rule of reason governs . . . also the conduct of requestors of public documents. Friedman v. Div. of Admin. Law Appeals, 103 Mass. App. 806, 807 (2024), citing Globe Newspaper Co. v. Commissioner of Educ., 439 Mass. 124, 129-130 (2003). Even if any prior public records request to the DOR have been preserved, we object to the production because of the time and expense of searching, compiling, and copying. Under section 10(b), we are so informing you of this burden and cost.

#### II.

Pursuant to sections 10(b)(viii) and 10(d), this is an estimate of the fees we will charge. The statute allows us to charge at least \$25 per hour for employee time beyond four hours spent to search for, compile, and reproduce the records you have asked for, if they exist. The statute, section (d)(ii), also allows us to petition the Supervisor to charge the actual hourly rate attributable to the employee necessary to do this work. We reserve, among other rights, the right to submit such petition to the Supervisor. My time is valued at \$75.83 per hour. I have spent 2¾ hours so far addressing your request. The eventual total will depend on whether you withdraw your request or narrow your request. This is the best estimate that we have so far. Please note what the Appeals Court observed: “We question the practicality of requiring an agency to provide ‘an itemized, good faith estimate’ of fees for responding to a request [such as this one] within ten business days.” Friedman, supra, at footnote 19.

I estimate that for each prior public-records-law request and response that you are seeking, we will need to expend between about one hour and 1¼ hours to try to locate, and if it still exists, to compile and re-produce. We expect payment in advance before we begin work.

**III.**

As mentioned in section 10(b)(ix), you have the right of appeal to the supervisor of public records under subsection (a) of section 10A of G.L. chapter 66, and the right to seek judicial review of an unfavorable decision by commencing a civil action in the superior court under subsection (c) of section 10A.

*Roger H. Randall,*

*Counsel to the Commissioner*

*Litigation Bureau*

*Mass. Dept. of Revenue*

*100 Cambridge Street, 7<sup>th</sup> Floor*

*Boston, MA 02114-9565*

The Massachusetts Department of Revenue has failed to provide a proper response as required under Public Records law.

The Massachusetts Department of Revenue has failed to provide proper and timely good-faith estimate as required under Public Records law. The Massachusetts Department of Revenue must provide the first 4 hours of time without charge as required under Public Records law, this time may only be expended on search, segregation and redaction, not “...addressing your request...”

The records requested are prima facie public records. This request and all responsive documents were requested for the express purposes of gathering information to promote citizen oversight and further the public understanding of the operation and activities of the Massachusetts Department of Revenue

including, but not limited to the way they manage public records and requests thereof.

This request was not nor can it be considered part of a series of contemporaneous requests. This request was ***NOT*** designed to harass or intimidate, and as such can not be deemed as such. The request, the response and all subsequent records and correspondence received will be published for broad dissemination to the public, as are all of OpenCommonwealth's public records requests.

- The SPR should find that the Massachusetts Department of Revenue has failed to respond in good-faith as required under the Massachusetts public records laws, codified as Massachusetts G.L. c. 66, §§ 10-10A;
- The SPR should find that the Massachusetts Department of Revenue has failed to provide a valid good-faith estimate, as required under the Massachusetts public records laws, codified as Massachusetts G.L. c. 66, §§ 10-10A;
- The SPR should find and order the Massachusetts Department of Revenue to perform a comprehensive and complete search for any and all responsive records;
- The SPR should find and order the Massachusetts Department of Revenue to provide any and all responsive records without delay;
- The SPR should find and order the Massachusetts Department of Revenue to provide any and all responsive records without charge;

As the Massachusetts Department of Revenue failed to comply with, adhere to and follow the Massachusetts public records laws, codified as Massachusetts G.L. c. 66, §§ 10-10A.

Kindest Regards,

## OpenCommonwealth.org

OpenCommonwealth.org is a free and open public media organization. We serve the greater Massachusetts community with the goal to provide and empower citizen oversight of governmental operations and activities, help citizens understand how, why and where taxpayer dollars are expended, and to investigate, gather and report the facts in the online publications found on the webpages and social media accounts of OpenCommonwealth.org.

OpenCommonwealth.org is a free service, is staffed only by volunteers, and all costs and expenses are borne by its creators. No person has ever paid OpenCommonwealth.org any monies, or any in-kind contributions for its reporting, or access to any of its files. It is the structural intent of OpenCommonwealth.org to maintain and persist as an absolutely free service to the entire public. Since its inception, OpenCommonwealth.org has been viewed by over 130,000 visitors between the website and social media, and has had over 20,000 external visitors view and/or download records from our free and publicly available records repository. Currently OpenCommonwealth.org has over a 1.5 Terabytes of publicly available content published. This communication, along with any attachments, is covered by federal and state law governing electronic communications and may contain confidential and legally privileged information. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution, use or copying of this message is strictly prohibited. If you have received this in error, please reply immediately to the sender and delete this message. Thank you. Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing or recommending to another party any matters addressed herein.

# EXHIBIT E



**The Commonwealth of Massachusetts**  
William Francis Galvin, Secretary of the Commonwealth  
Public Records Division

Manza Arthur  
Supervisor of Records

July 24, 2025  
**SPR25/2014**

Roger H. Randall, Esq.  
Counsel to the Commissioner  
Litigation Bureau  
Massachusetts Department of Revenue  
100 Cambridge Street, 7<sup>th</sup> Floor  
Boston, MA 02114

Dear Attorney Randall:

I have received the petition of OpenCommonwealth.org (requestor) appealing the response of the Department of Revenue (Department/DOR) to a request for public records. See G. L. c. 66, § 10A; see also 950 C.M.R. 32.08(1). On June 25, 2025, the requestor sought:

The last 50 (fifty) public records requests immediately preceding this request made upon the Massachusetts Department of Revenue AND where the response was authored by [a named individual];

- the Public records request, itself;
- all responses, specifically including, but not limited to those authored by [the named individual];
- all responsive records, if any, provided in response.

***Prior Petition***

This request was the subject of a prior relief petition. See SPR25/1901 Determination of the Supervisor of Records (July 8, 2025). In my July 8<sup>th</sup> determination, I found that the Department had not demonstrated that the request was frivolous and not intended for the broad dissemination of information to the public about actual or alleged government activity, as required to grant relief under G. L. c. 66, § 10(c).

The Department responded on July 10, 2025. Unsatisfied with the response, the requestor petitioned this office and this appeal, SPR25/2014, was opened as a result. Subsequent to the opening of this appeal, the Department provided a further response on July 15, 2024.

Roger H. Randall, Esq.  
Page 2  
July 24, 2025

SPR25/2014

### ***Fee Estimates – Agencies***

An agency may assess a reasonable fee for the production of a public record except those records that are freely available for public inspection. G. L. c. 66, § 10(d). The fees must reflect the actual cost of complying with a particular request. Id. A maximum fee of five cents (\$.05) per page may be assessed for a black and white single or double-sided photocopy of a public record. G. L. c. 66, § 10(d)(i).

Agencies may not assess a fee for the first four (4) hours of employee time to search for, compile, segregate, redact or reproduce the record or records requested. G. L. c. 66, § 10(d)(ii). Where appropriate, agencies may include as part of the fee an hourly rate equal to or less than the hourly rate attributed to the lowest paid employee who has the necessary skill required to search for, compile, segregate, redact or reproduce a record requested, but the fee shall not be more than \$25 per hour. Id.

A fee shall not be assessed for time spent segregating or redacting records unless such segregation or redaction is required by law or approved by the Supervisor under a petition under G. L. c. 66, § 10(d)(iv). G. L. c. 66, § 10(d)(iii); 950 C.M.R. 32.06(4).

### ***The Department's July 10<sup>th</sup> and July 15<sup>th</sup> Responses***

In its July 10, 2025 response, the Department stated:

The statute allows us to charge at least \$25 per hour for employee time beyond four hours spent to search for, compile, and reproduce the records you have asked for, if they exist. The statute, section (d)(ii), also allows us to petition the Supervisor to charge the actual hourly rate attributable to the employee necessary to do this work. We reserve, among other rights, the right to submit such petition to the Supervisor. My time is valued at \$75.83 per hour. I have spent 2¾ hours so far addressing your request. The eventual total will depend on whether you withdraw your request or narrow your request ... I estimate that for each prior public-records-law request and response that you are seeking, we will need to expend between about one hour and 1¼ hours to try to locate, and if it still exists, to compile and re-produce.

In its July 15, 2025 response, the Department stood by its July 10<sup>th</sup> response and reiterated its prior position. The Department further stated, "... the DOR does not keep copies of its responses to earlier public records requests. Also, the DOR does not retain its responses in a library or in chronological fashion or otherwise in an easily reconstructable format or location."

### ***Fee Waivers***

G. L. c. 66, § 10(d)(v) provides the following with respect to waiving a fee for the production of responsive records:

Roger H. Randall, Esq.  
Page 3  
July 24, 2025

SPR25/2014

the records access officer may waive or reduce the amount of any fee charged under this subsection upon a showing that disclosure of a requested record is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requestor, or upon a showing that the requestor lacks the financial ability to pay the full amount of the reasonable fee.

Please be advised, although the Supervisor may encourage fees to be waived, the Supervisor may not mandate that a records access officer waive fees assessed for complying with a public records request; rather, as described above, the records access officer *may* waive or reduce the amount of any fee upon a showing of various factors. See G. L. c. 66, § 10 (d)(v); see also 950 C.M.R. 32.07(2)(k).

#### *Reasonableness of the Fee Estimate*

Although the Department has estimated that the process of locating, compiling, and preparing the responsive documents for production will take between 50 and 62.5 hours of employee time, the Department has not provided sufficient explanation of why this amount of employee time is necessary. The Department must provide a specific estimate of how many hours it would take to search, compile, and reproduce the responsive records. The Department must also provide additional information regarding the tasks necessary to produce the responsive records.

Further, the Department is advised that under the Public Records Law, where appropriate, agencies may include as part of the fee an hourly rate equal to or less than the hourly rate attributed to the lowest paid employee who has the skill necessary to search for, compile, segregate, redact or reproduce a record requested, but the fee shall not be more than \$25 per hour. G. L. c. 66, § 10(d)(iii). Agencies may charge more than \$25 per hour only if such rate is approved by the Supervisor under a petition pursuant to G. L. c. 66, § 10(d)(iv). Consequently, the Department must clarify the hourly rate it intends to charge to respond to the request.

For the reasons discussed above, I find the Department must revise its fee estimate or provide further explanation of how the fee assessed in its July 10, 2025 estimate is consistent with G. L. c. 66, § 10(d).

This office encourages the requestor and the Department to communicate further in order to facilitate providing records more efficiently and affordably. See G. L. c. 66, § 10(b)(vii) (an agency shall suggest a reasonable modification of the scope of the request or offer to assist the requestor to modify the scope of the request if doing so would enable the agency to produce the records sought more efficiently and affordably). Any revision to the request would result in the requirement to issue a revised fee estimate.

Roger H. Randall, Esq.  
Page 4  
July 24, 2025

SPR25/2014

***Conclusion***

Accordingly, the Department is ordered to provide the requestor with a response to the request, provided in a manner consistent with this order, the Public Records Law, and its Regulations within ten business days. A copy of any such response must be provided to this office. It is preferable to send an electronic copy of the response to this office at [pre@sec.state.ma.us](mailto:pre@sec.state.ma.us). The requestor may appeal the substantive nature of the Department's response within ninety days. See 950 C.M.R. 32.08(1).

Sincerely,

A handwritten signature in black ink, appearing to read "Manza Arthur". The signature is written in a cursive, flowing style.

Manza Arthur  
Supervisor of Records

cc: OpenCommonwealth.org

# EXHIBIT F

## Cinar, Ayca (SEC)

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**From:** Randall, Roger H. (DOR) <randallr@dor.state.ma.us>  
**Sent:** Thursday, July 31, 2025 3:22 PM  
**To:** SEC-DL-PREWEB  
**Cc:** info@opencommonwealth.org  
**Subject:** SPR25/2014 The DOR's further response.  
**Attachments:** spr252014.pdf

Ms. Manza Arthur  
Supervisor of Records  
Office of the Secretary of the Commonwealth  
One Ashburton Place, Suite 1719  
Boston, MA 02108

Re: SPR25/2014

Dear Ms. Arthur:

This pending appeal concerns the reasonableness of the Department of Revenue's fee estimate for responding to OpenCommonwealth.org's request for *the last 50* public-records requests addressed to the Department and the Department's response. I estimated that for each prior public records request and our response, it would take on average between about 1 and 1¼ hours to try to locate, and then to compile and reproduce such earlier public records request and the Department's response.

In compliance with your Order issued on July 24, attached hereto, I am writing to provide further explanation of the employee time needed to locate and reconstruct earlier public records requests and the Department's responses. The Department does not retain responses in a library or in an easily reconstructable format or location. There has not previously been a reason to do so. In order to locate any particular response, I would need to search my prior *Sent Mail* emails serially to identify a matter that is a response to a public-records request (which usually contains the request itself), and then if records were produced, to identify or confirm what records were attached to such response, and then to segregate the response into a separate place for the purposes of responding to this new request by OpenCommonwealth.org. In this exercise I would need to distinguish other emails in my account and additional information that might be set forth in the very emails identified that would not be responsive to the current request, which in some cases might be confidential. Also, I would need to keep track, as I cycle through this process, as to which matters I have located and what the result of the search is. This process in some instances might take longer than my estimated 1 to 1¼ hours for any one particular prior public records request, or it might take less than that time. I am generally experienced in searching for emails, and based on that, I have done my best to estimate the average time.

Your Order also required that I explain who is the lowest-paid employee with the skill needed to do this task. I am the only person in the Tax Division who responds to public-records requests, and so in the instances where such requests come to this Division by email (nearly all public-records requests) and are responded to by email, if the email still exists (and it may not), then it would reside somewhere in my email account.

Your Order also required that I clarify the hourly rate that the Department of Revenue intends to charge. The Department hereby seeks, pursuant to section 10(d)(iv), approval to charge the value of my time, which is \$75.83 per hour. That is my rate of compensation by the Department.

The search that OpenCommonwealth.org is asking for is an arduous task that imposes a substantial burden on the Department of Revenue. My principal public functions include, among other assignments, responding to federal subpoenas for tax records and responding to taxpayers' requests for their own records. I also am currently involved in significant Department litigation matters. The Appeals Court, in a case where the

requestor was the same individual as here, has already noted that “Notwithstanding its breadth, . . . the public records law does not require public agencies simply to provide the requested records no matter the burden imposed, nor does it require public agencies to shunt aside their principal public functions to” provide requested records. “Rather, a rule of reason governs . . . also the conduct of requestors of public documents.” Friedman v. Div. of Admin. Law Appeals, 103 Mass. App. 806, 807 (2024), citing Globe Newspaper Co. v. Commissioner of Educ., 439 Mass. 124, 129-130 (2003). In this matter, I have already invited the requester to narrow his request.

The Department continues to maintain that a rule of reason when applied here, taking into consideration fairness given the other responsibilities of the government employee who would be tasked with this charge, would be that the requester either withdraw his request or greatly narrow his request and pay for the value of my time.

Thank you for your consideration.

Respectfully submitted,

*Roger H. Randall,  
Counsel to the Commissioner  
Litigation Bureau  
Mass. Dept. of Revenue  
100 Cambridge Street, 7<sup>th</sup> Floor  
Boston, MA 02114*

---

This email and any attachments may contain information that has been classified as Confidential or Restricted if indicated as such. It is intended exclusively for the use of the individual(s) to whom it is addressed. If inappropriately disclosed, this information could seriously damage the mission, safety or integrity of an agency, its staff, or its constituents. This information may be protected by federal and state laws or regulations. Retransmission or forwarding of this email must only be done after receiving explicit written approval from the original sender of the email. The data must only be stored in encrypted format.

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# EXHIBIT G



**The Commonwealth of Massachusetts**  
William Francis Galvin, Secretary of the Commonwealth  
Public Records Division

Manza Arthur  
Supervisor of Records

August 6, 2025  
**SPR25/2238**

Roger H. Randall, Esq.  
Counsel to the Commissioner  
Litigation Bureau  
Department of Revenue  
100 Cambridge Street, 7<sup>th</sup> Floor  
Boston, MA 02114

Dear Attorney Randall:

On July 31, 2025, this office received your petition on behalf of the Department of Revenue (Department) seeking a waiver of statutory limits on fees that may be assessed in responding to the request. G. L. c. 66, § 10(c); G. L. c. 66, § 10(d)(iv); see also 950 C.M.R. 32.06(4). As required by law, it is my understanding that the Department furnished a copy of the petition to the requestor, OpenCommonwealth.org (requestor). G. L. c. 66, § 10(c); G. L. c. 66, § 10(d)(iv)(2). On June 25, 2025, the requestor sought:

The last 50 (fifty) public records requests immediately preceding this request made upon the Massachusetts Department of Revenue AND where the response was authored by [a named individual];

- the Public records request, itself;
- all responses, specifically including, but not limited to those authored by [the named individual];
- all responsive records, if any, provided in response.

***Prior Petition and Appeal***

This request was the subject of a prior relief petition and appeal. See SPR25/1901 Determination of the Supervisor of Records (July 8, 2025) and SPR25/2014 Determination of the Supervisor of Records (July 24, 2025). In my July 24<sup>th</sup> determination, I ordered the Department to revise its fee estimate or provide further explanation of how the assessed fee was consistent with G. L. c. 66, § 10(d). Subsequently, the Department submitted the present petition.

Roger H. Randall, Esq.  
Page 2  
August 6, 2025

SPR25/2238

***Petition to Assess Fees – Agencies***

A fee shall not be assessed for time spent segregating or redacting records unless such segregation or redaction is required by law or approved by the Supervisor of Records (Supervisor) under a petition under G. L. c. 66, § 10 (d)(iv). See G. L. c. 66, § 10(d)(iii); 950 C.M.R. 32.06(4).

In rendering such a decision, the Supervisor is required to consider the following: a) the public interest served by limiting the cost of public access to the records; b) the financial ability of the requestor to pay the additional or increased fees; and c) any other relevant extenuating circumstances. G. L. c. 66, § 10(d)(iv).

The statute sets out a two-prong test for determining whether the Supervisor may approve an agency's petition to allow the agency to charge for time spent segregating or redacting records. The first prong is whether the request for records was made for a commercial purpose. G. L. c. 66, § 10(d)(iv). It is my understanding that this request was not made for a commercial purpose.

The second prong of the test is whether the fee represents an actual and good faith representation by the agency to comply with the request. The Supervisor must consider 1) if the fee is necessary such that the request could not have been prudently completed without the redaction or segregation; 2) the amount of the fee is reasonable; and 3) the fee is not designed to limit, deter or prevent access to requested public records. Id.

Petitions seeking a waiver of statutory limits to fees assessed to segregate and/or redact public records must be made within ten business days after receipt of a request for public records. 950 C.M.R. 32.06(4)(g).

***Fee Estimates – Agencies***

An agency may assess a reasonable fee for the production of a public record except those records that are freely available for public inspection. G. L. c. 66, § 10(d). The fees must reflect the actual cost of complying with a particular request. Id. A maximum fee of five cents (\$.05) per page may be assessed for a black and white single or double-sided photocopy of a public record. G. L. c. 66, § 10(d)(i).

Agencies may not assess a fee for the first four (4) hours of employee time to search for, compile, segregate, redact or reproduce the record or records requested. G. L. c. 66, § 10(d)(ii). Where appropriate, agencies may include as part of the fee an hourly rate equal to or less than the hourly rate attributed to the lowest paid employee who has the necessary skill required to search for, compile, segregate, redact or reproduce a record requested, but the fee shall not be more than \$25 per hour. Id.

Roger H. Randall, Esq.  
Page 3  
August 6, 2025

SPR25/2238

***Present Petition***

In its July 31, 2025 petition, the Department requests permission to charge a fee in excess of \$25.00 per hour, and provides the following information in support of its request:

I am the only person in the Tax Division who responds to public-records requests, and so in the instances where such requests come to this Division by email (nearly all public-records requests) and are responded to by email, if the email still exists (and it may not), then it would reside somewhere in my email account.

The Department hereby seeks, pursuant to section 10(d)(iv), approval to charge the value of my time, which is \$75.83 per hour. That is my rate of compensation by the Department.

The search that OpenCommonwealth.org is asking for is an arduous task that imposes a substantial burden on the Department of Revenue. My principal public functions include, among other assignments, responding to federal subpoenas for tax records and responding to taxpayers' requests for their own records. I also am currently involved in significant Department litigation matters.

The Department is advised that agencies may not petition the Supervisor for permission to waive statutory limits on fees that may be assessed in responding to a request. Consequently, the Department requests relief outside the scope of statutory authority given to the Supervisor under the Public Records Law. See G. L. c. 66, § 10(d)(iii), (iv); 950 C.M.R. 32.06(4).

***Conclusion***

In light of the above, I am unable to assist in this matter. Accordingly, I will now consider this petition closed.

Sincerely,



Manza Arthur  
Supervisor of Records

cc: OpenCommonwealth.org

# EXHIBIT H



**The Commonwealth of Massachusetts**  
William Francis Galvin, Secretary of the Commonwealth  
Public Records Division

Manza Arthur  
*Supervisor of Records*

August 13, 2025  
**SPR25/2392**

Commonwealth Transparency

VIA EMAIL

Dear Commonwealth Transparency,

I have received your letter appealing the response of the Department of Revenue to your request for records.

I have directed a member of my staff, Mairead Kelly, disposition of this case. If in the interim you receive a satisfactory response to your request, please notify this office immediately.

Any further correspondence concerning this specific appeal should refer to the SPR case number listed under the date of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Manza Arthur".

Manza Arthur  
Supervisor of Records

cc: Roger H Randall, Esq.

**From:** [Commonwealth Transparency](#)  
**To:** [SEC-DL-PREWEB](#)  
**Cc:** [Randall, Roger H. \(DOR\)](#)  
**Subject:** Request for Appeal - Mass DOR - Improper Withholding of Records, improper and untimely fee request  
**Date:** Wednesday, August 13, 2025 2:17:28 PM  
**Attachments:** [spr252238.pdf](#)  
**Importance:** High

---

Greetings:

This is yet another appeal and process for records originally requested on June 25, 2025, some 49 days ago.

On June 25, 2025, the following PRR was served upon the Massachusetts Department of Revenue:

**From:** Commonwealth Transparency <[info@opencommonwealth.org](mailto:info@opencommonwealth.org)>  
**Date:** Wednesday, June 25, 2025 at 3:10 AM  
**To:** "[randallr@dor.state.ma.us](mailto:randallr@dor.state.ma.us)" <[randallr@dor.state.ma.us](mailto:randallr@dor.state.ma.us)>, "[ClaymanA@dor.state.ma.us](mailto:ClaymanA@dor.state.ma.us)" <[ClaymanA@dor.state.ma.us](mailto:ClaymanA@dor.state.ma.us)>  
**Subject:** Public records request under the Massachusetts Public Records Law M.G.L. c66, §§ 10-10A

Greetings:

This is a formal public records request under the Massachusetts Public Records Law M.G.L. c66, §§ 10-10A:

**- This is a new request and does not replace or modify any prior requests.**

Please provide any and/or all public records in your possession or under your control of the following;

- The last 50 (fifty) public records requests immediately preceding this request made upon the Massachusetts Department of Revenue **AND** where the response was authored by Mr. Roger H. Randall;
  - o The Public records request, itself;
  - o All responses, specifically including, but not limited to those authored by Mr. Randall;
  - o All responsive records, if any, provided in response;

This request includes, but is not limited to any written letter(s) or memoranda, notes, electronic communication(s), and/or message(s) including but not limited to written documents, emails (Electronic mail), text messages, collaboration messages from platforms like teams, WhatsApp, and Git;

This request specifically includes searching ALL email accounts and addresses in your possession and/or under your control, including group and resource email addresses.

OpenCommonwealth reminds the RAO that the extraction of data from a database or electronic record system does not constitute creating a new record. See 950 CMR 32.07(1)(f).

***This request seeks responsive documents be delivered in electronic format and in the format in which they are regularly maintained and specifically includes all electronic mail attachments and metadata.***

Where no such records in the above categories exist, please provide a written statement to that effect.

With respect to the form of production, we note that relevant regulations require the production of records in an accessible, commonly used electronic form. See 950 CMR 32.04(5)(d).

Your government entity may have multiple RAOs that are assigned to a specific division or department within that entity. A request to one RAO may include records of another division or department within the RAOs' agency or municipality. RAOs must use their superior knowledge of the records to ensure that a request for records is delivered to the appropriate party. Therefore, an RAO is expected to forward such requests to the appropriate parties within its municipality or agency.

The records custodian who receives this request is required to use his or her "superior knowledge" to determine the exact records that are responsive to this request.

Record custodians are also required to implement new record keeping systems and databases in such a way as to allow for "retrieval of public portions of records to provide maximum public access." See 950 CMR 32.07(1)(e).

Extraction of such data from a database or electronic record system does not constitute creating a new record. See 950 CMR 32.07(1)(f). Printing these records from a database or electronic system, redacting them with a marker, and then re-scanning them, is generally not consistent with these regulations; this process provides the digital records neither in the preferred form nor in a "searchable machine-readable form." 950 CMR 32.04(5)(d).

If necessary, we welcome reasonable suggested modifications pursuant to 950 CMR 32.06(2)(g). Per Attorney Gen. v. Dist. Attorney for Plymouth Dist., 484 Mass. 260, 141 N.E.3d 429 (2020), compiling

information from a database is not tantamount to creating a new record that would otherwise be precluded under public records law. Specifically: "Where public records are in electronic form, a public records request that requires a government entity to search its electronic database to extract requested data does not mean that the extracted data constitute the creation of a new record, which would not be required, under the public records law. " Id. at 442 to 443.

Thus, we request that your department query its datastores, databases, electronic mail systems, cellular telephones, and all data retention systems and provide a response to the records request. Should you determine that some portions of the documents are exempt from disclosure, please release any reasonably segregable portions that are not exempt. In addition, please note for any such redactions the applicable statutory exemption and explain why it applies to the redacted or withheld information.

This request and all responsive documents are for express purposes of gathering information to promote citizen oversight and further the public understanding of the operation and activities of our government.

Kindest Regards,

OpenCommonwealth.org

On August 13, 2025, the following email response was received;

**From:** "Randall, Roger H. (DOR)" [randallr@dor.state.ma.us](mailto:randallr@dor.state.ma.us)  
**Date:** Wednesday, August 13, 2025 at 11:32 AM  
**To:** Commonwealth Transparency [info@opencommonwealth.org](mailto:info@opencommonwealth.org)  
**Subject:** PRLR, Last 50 public-records-law requests and the DOR's responses, Deposit required.

Dear OpenCommonwealth.org

As we have previously advised you, the Department estimates that for each prior public records request and our response, it would take on average between about one and 1¼ hours to try to locate, and then to compile and reproduce such earlier public records request and the Department's response. For the purposes of calculating the amount of a deposit, I have done the following multiplication:

$$\text{one hour} \times \$25/\text{hour} \times 46 = \$1,150.$$

Therefore, In order to further respond to your request for the last 50 public-records requests and our response to them, please deliver a check payable to *Mass. Department of Revenue* in the amount of \$1,150 as a deposit, or in the alternative, please narrow or withdraw your request. (Please send the check to my attention at the address below.)

If the average time turns out to be greater than one hour, such as 1¼ hours, then we will require payment of the additional amount at the time of completion of the project.

Very truly yours,

*Roger H. Randall,*  
*Counsel to the Commissioner*  
*Litigation Bureau*  
*Mass. Dept. of Revenue*  
*100 Cambridge Street, 7<sup>th</sup> Floor*  
*Boston, MA 02114-9565*

The Massachusetts Department of Revenue has failed to provide a good faith estimate within 10 business days as required under Massachusetts Public Records Law.

The Massachusetts Department of Revenue has failed to provide all responsive records within 25 business days as required under Massachusetts Public Records Law.

The Massachusetts Department of Revenue cannot charge for records organization. Clearly Mr. Randall, who is the designated RAO of one of the largest State Agencies, the Department of Revenue has a duty under Massachusetts public records laws and under all practical theories of litigation holds to be able to search for relevant emails at a rate less than 1-1.5 hours per email, this rate is unconscionable and suggests that the Massachusetts DOR is unable to comply with both public records requests and litigation holds. The issues raised by Mr. Randall, are strictly those of records organization and NOT of a true level of effort to find public records which must be managed and maintained in accordance with Massachusetts Records Retention schedules. Further as the RAO and as the admitted sole responder to the records requested, he is to maintain and use his superior knowledge of the public records of the Mass DOR to effectuate fast, efficient and complete production of public records.

The records requested are prima facie public records. This request and all responsive documents were requested for the express purposes of gathering information to promote citizen oversight and further the public understanding of the operation and activities of the Massachusetts Department of Revenue including, but

not limited to the way they manage public records and requests thereof.

This request was not, nor can it be considered part of a series of contemporaneous requests. This request was ***NOT*** designed to harass or intimidate, and as such cannot be deemed as such. The request, the response and all subsequent records and correspondence received will be published for broad dissemination to the public, as are all OpenCommonwealth's public records requests.

- The SPR should find that the Massachusetts Department of Revenue has failed to respond in good-faith as required under the Massachusetts public records laws, codified as Massachusetts G.L. c. 66, §§ 10-10A;
- The SPR should find that the Massachusetts Department of Revenue has failed to provide a valid good-faith estimate, as required under the Massachusetts public records laws, codified as Massachusetts G.L. c. 66, §§ 10-10A;
- The SPR should find and order the Massachusetts Department of Revenue to perform a comprehensive and complete search for any and all responsive records;
- The SPR should find and order the Massachusetts Department of Revenue to provide any and all responsive records without delay;
- The SPR should find and order the Massachusetts Department of Revenue to provide any and all responsive records without charge;

As the Massachusetts Department of Revenue failed to comply with, adhere to and follow the Massachusetts public records laws, codified as Massachusetts G.L. c. 66, §§ 10-10A.

Wherefore, the SPR should find and Order the Massachusetts Department of Revenue to perform a comprehensive search for all responsive records and provide all responsive records without charge and without delay.

Kindest Regards,

OpenCommonwealth.org

OpenCommonwealth.org is a free and open public media organization. We serve the greater Massachusetts community with the goal to provide and empower citizen oversight of governmental operations and activities, help citizens understand how, why and where taxpayer dollars are expended, and to investigate, gather and report the facts in the online publications found on the webpages and social media accounts of OpenCommonwealth.org. OpenCommonwealth.org is a free service, is staffed only by volunteers, and all costs and

expenses are borne by its creators. No person has ever paid OpenCommonwealth.org any monies, or any in-kind contributions for its reporting, or access to any of its files. It is the structural intent of OpenCommonwealth.org to maintain and persist as an absolutely free service to the entire public. Since its inception, OpenCommonwealth.org has been viewed by over 130,000 visitors between the website and social media, and has had over 20,000 external visitors view and/or download records from our free and publicly available records repository. Currently OpenCommonwealth.org has over a 1.5 Terabytes of publicly available content published. This communication, along with any attachments, is covered by federal and state law governing electronic communications and may contain confidential and legally privileged information. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution, use or copying of this message is strictly prohibited. If you have received this in error, please reply immediately to the sender and delete this message. Thank you. Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing or recommending to another party any matters addressed herein.

# EXHIBIT I



**The Commonwealth of Massachusetts**  
William Francis Galvin, Secretary of the Commonwealth  
Public Records Division

Manza Arthur  
Supervisor of Records

August 27, 2025  
**SPR25/2392**

Roger H. Randall, Esq.  
Counsel to the Commissioner  
Litigation Bureau  
Massachusetts Department of Revenue  
100 Cambridge Street, 7<sup>th</sup> Floor  
Boston, MA 02114

Dear Attorney Randall:

I have received the petition of OpenCommonwealth.org (requestor) appealing the response of the Department of Revenue (Department/DOR) to a request for public records. See G. L. c. 66, § 10A; see also 950 C.M.R. 32.08(1). On June 25, 2025, the requestor sought:

The last 50 (fifty) public records requests immediately preceding this request made upon the Massachusetts Department of Revenue AND where the response was authored by [a named individual];

- the Public records request, itself;
- all responses, specifically including, but not limited to those authored by [the named individual];
- all responsive records, if any, provided in response.

***Prior Petitions and Appeal***

This request was the subject of prior petitions from the Department and an appeal from the requestor. See SPR25/1901 Determination of the Supervisor of Records (July 8, 2025), SPR25/2014 Determination of the Supervisor of Records (July 24, 2025), and SPR25/2238 Determination of the Supervisor of Records (August 6, 2025). In my July 24<sup>th</sup> determination, I found that the Department must either revise its fee estimate, or provide further explanation of how the assessed fees are consistent with G. L. c. 66, § 10(d). In my August 6<sup>th</sup> determination, I found that in petitioning for permission to charge fees in excess of the maximum hourly rate of \$25 per hour for time required to comply with a request, the Department sought relief outside the scope of statutory authority given to the Supervisor under the Public Records Law. See G. L. c. 66, § 10(d)(iii), (iv); 950 C.M.R. 32.06(4). Accordingly, I closed the petition. Subsequently, on August 13, 2025, the Department provided a response, which included a revised fee estimate of

Roger H. Randall, Esq.  
Page 2  
August 27, 2025

SPR25/2392

\$1,150.00. Unsatisfied with the Department's response, and objecting to the fees, the requestor petitioned this office and this appeal, SPR25/2392, was opened as a result.

### ***Fee Estimates – Agencies***

An agency may assess a reasonable fee for the production of a public record except those records that are freely available for public inspection. G. L. c. 66, § 10(d). The fees must reflect the actual cost of complying with a particular request. Id. A maximum fee of five cents (\$.05) per page may be assessed for a black and white single or double-sided photocopy of a public record. G. L. c. 66, § 10(d)(i).

Agencies may not assess a fee for the first four (4) hours of employee time to search for, compile, segregate, redact or reproduce the record or records requested. G. L. c. 66, § 10(d)(ii). Where appropriate, agencies may include as part of the fee an hourly rate equal to or less than the hourly rate attributed to the lowest paid employee who has the necessary skill required to search for, compile, segregate, redact or reproduce a record requested, but the fee shall not be more than \$25 per hour. Id.

A fee shall not be assessed for time spent segregating or redacting records unless such segregation or redaction is required by law or approved by the Supervisor under a petition under G. L. c. 66, § 10(d)(iv). G. L. c. 66, § 10(d)(iii); 950 C.M.R. 32.06(4).

### ***Current Appeal***

In the August 13, 2025 appeal petition, the requestor asserts that the Department “has failed to provide a good faith estimate within 10 business days as required under Massachusetts Public Records Law.” The requestor further requests that the Supervisor, “find and order the Massachusetts Department of Revenue to provide any and all responsive records without charge[.]”

*G. L. c. 66, § 10(e)*

G. L. c. 66, § 10(e) provides that “[a] records access officer shall not charge a fee for a public record unless the records access officer responded to the requestor within 10 business days under subsection (b).” Where the requestor submitted the request on June 25, 2025, and the Department responded on July 10, 2025, providing a fee estimate under G. L. c. 66, § 10(b), I find that the Department may assess fees to produce the requested records.

### ***Fee Waivers***

G. L. c. 66, § 10(d)(v) provides the following with respect to waiving a fee for the production of responsive records:

the records access officer may waive or reduce the amount of any fee charged under this subsection upon a showing that disclosure of a requested record is in

Roger H. Randall, Esq.  
Page 3  
August 27, 2025

SPR25/2392

the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requestor, or upon a showing that the requestor lacks the financial ability to pay the full amount of the reasonable fee.

Please be advised, although the Supervisor may encourage fees to be waived, the Supervisor may not mandate that a records access officer waive fees assessed for complying with a public records request; rather, as described above, the records access officer *may* waive or reduce the amount of any fee upon a showing of various factors. See G. L. c. 66, § 10 (d)(v); see also 950 C.M.R. 32.07(2)(k).

### ***The Department's August 13<sup>th</sup> Fee Estimate***

In its earlier July 10, 2025 fee estimate, the Department indicated that the process of locating, compiling, and preparing the responsive documents for production would take between 50 and 62.5 hours of employee time based on its estimate, “that for each prior public-records-law request and response that [the requestor is] seeking, we will need to expend between about one hour and 1¼ hours to try to locate, and if it still exists, to compile and re-produce.”

In its August 13, 2025 response, the Department provided a revised fee estimate of \$1,150.00. Here, the Department reiterated that the process of locating, compiling, and preparing the responsive documents for production would take between 50 and 62.5 hours of employee time and stated, “[a]s we have previously advised you, the Department estimates that for each prior public records request and our response, it would take on average between about one and 1¼ hours to try to locate, and then to compile and reproduce such earlier public records request and the Department’s response.” The Department additionally stated, “[f]or the purposes of calculating the amount of a deposit, I have done the following multiplication: one hour x \$25/hour x 46 = \$1,150.”

Upon review, although the Department has estimated that the process of compiling, reviewing, and preparing requested records requires between 50 and 62.5 hours, or “one and 1¼ hours to try to locate, and then to compile and reproduce[,]” it remains unclear from the Department’s estimate how much time is allocated to search, and how much time is allocated for compiling and reproducing the records. As such, the Department must provide additional information regarding the tasks involved in producing these records. See G. L. c. 66, § 10(d)(iv) (requiring the amount of the fee be reasonable).

For the reason discussed above, I find that the Department must revise its fee estimate or provide further explanation of how the fee assessed is expressly provided for and consistent with G. L. c. 66, § 10(d).

This office encourages the requestor and the Department to communicate further in order to facilitate providing records more efficiently and affordably. See G. L. c. 66, § 10(b)(vii) (an agency shall suggest a reasonable modification of the scope of the request or offer to assist the requestor to modify the scope of the request if doing so would enable the agency to produce the

Roger H. Randall, Esq.  
Page 4  
August 27, 2025

SPR25/2392

records sought more efficiently and affordably). Any revision to the request would result in the requirement to issue a revised fee estimate.

***Conclusion***

Accordingly, the Department is ordered to provide the requestor with a response to the request, provided in a manner consistent with this order, the Public Records Law, and its Regulations within ten business days. A copy of any such response must be provided to this office. It is preferable to send an electronic copy of the response to this office at [pre@sec.state.ma.us](mailto:pre@sec.state.ma.us). The requestor may appeal the substantive nature of the Department's response within ninety days. See 950 C.M.R. 32.08(1).

Sincerely,

A handwritten signature in black ink, appearing to read "Manza Arthur". The signature is written in a cursive, flowing style.

Manza Arthur  
Supervisor of Records

cc: OpenCommonwealth.org

# EXHIBIT J



**The Commonwealth of Massachusetts**  
William Francis Galvin, Secretary of the Commonwealth  
Public Records Division

Manza Arthur  
*Supervisor of Records*

November 7, 2025  
**SPR25/3292**

Commonwealth Transparency  
VIA EMAIL  
MA

Dear Commonwealth Transparency:

I have received your letter appealing the response of the Department of Revenue to your request for records.

I have directed a member of my staff, Mairead Kelly, to review this matter. Upon completion of the review, I will advise you in writing of the disposition of this case. If in the interim you receive a satisfactory response to your request, please notify this office immediately.

Any further correspondence concerning this specific appeal should refer to the SPR case number listed under the date of this letter.

Sincerely,

A handwritten signature in black ink that reads "Manza Arthur". The signature is written in a cursive, flowing style.

Manza Arthur  
Supervisor of Records

Cc: Roger H. Randall, Esq.

## Chandrakanth, Neha (SEC)

---

**From:** Commonwealth Transparency <info@opencommonwealth.org>  
**Sent:** Friday, November 7, 2025 10:42 AM  
**To:** Chan, Benjamin (SEC); SEC-DL-PREWEB  
**Cc:** Manning, Michael (SEC)  
**Subject:** Re: CORRECTION - Re: Request for Appeal - Mass DOR - previous determination SPR25/2392  
**Attachments:** Supervisor's Order. SPR25-2392. August 27, 2025[1].pdf  
**Importance:** High

Here it is.

The Massachusetts DOR cannot transfer its duty to maintain its records including public records in a searchable fashion to public records requestors. OpenCommonwealth can demonstrate the ability of many public records holders to provide this responsive record set within minutes across the commonwealth, including State and Municipal record holders. The duty to organize records in a way that provides inspection and copying lies with the records holder, not the requestor.

Regards,

OpenCommonwealth.org

**From:** "Randall, Roger H. (DOR)" [randallr@dor.state.ma.us](mailto:randallr@dor.state.ma.us)  
**Date:** Wednesday, September 3, 2025 at 1:39 PM  
**To:** pre [pre@sec.state.ma.us](mailto:pre@sec.state.ma.us)  
**Cc:** Commonwealth Transparency [info@opencommonwealth.org](mailto:info@opencommonwealth.org)  
**Subject:** PRR to the Department of Revenue for the last 50 PRR and responses. Department's further response in compliance with SPR25/2392

Ms. Manza Arthur, Esq.  
Supervisor of Public Records  
Office of the Secretary of the Commonwealth  
One Ashburton Place, Room 1719  
Boston, MA 02108

Re: Public-records request by OpenCommonwealth.org for the last 50 public-records requests addressed to the Department of Revenue and the DOR's responses.  
SPR25/2014 SPR25/2238 SPR25/2392

Dear Ms. Arthur:

This further response is in compliance with your Order contained in Determination # SPR25/2392. As you may recall, the public-records request at issue here seeks the 50 most recent public-records requests served upon the Department of Revenue and to which I, personally, provided the response. The Department had estimated that for each prior public-records-law request and response that the requestor is seeking, the Department, acting through me, would need to expend between about one hour and 1¼ hours to try to search for, and if it still exists, to compile and re-produce each relevant

record. You have ordered the Department to clarify how much time is allocated to search, and how much time is allocated for compiling and reproducing the records.

We submit the following clarification. With respect to each of the 50 requested prior public-records requests and responses, I would need to spend approximately 45 minutes searching, i.e., locating the requested record and my response, and any documents that were furnished with the response. By way of background, the Department does not retain requests and responses in a library or in an easily reconstructable format or location. There has not previously been a reason to do so. Therefore, in order to locate any particular prior request and response, I would need to search and examine my prior *Sent Mail* emails serially and individually to identify a matter that relates to a response to a public-records request (which usually contains the request itself), and then if records were produced, to determine or confirm what records were identified or attached to such response.

To compile and reproduce the located record, I would also need to spend, on average, between 15 and 30 minutes reviewing the prior file or communications that relate to or contain the response (and any attached or identified documentation), removing any non-responsive content, and then photo-copying the request and response into a disclosable record.

I would also need to keep track, as I cycle through this process, as to which matters I have located and what the result of the search is.

The specific time allocated to this task will obviously vary, depending upon the complexity and volume of each of the 50 prior requests and responses. I have endeavored to provide a good-faith estimate of the average time it will take to complete each part of these tasks.

Please note that the Department has more than once invited the requestor to narrow his request, and he has declined to do so.

The Department respectfully requests that you approve our estimate of the time required.

Respectfully submitted,

*Roger H. Randall,  
Counsel to the Commissioner  
Litigation Bureau  
Mass. Dept. of Revenue  
100 Cambridge Street, 7<sup>th</sup> Floor  
Boston, MA 02114-9565*

---

**From:** "Chan, Benjamin (SEC)" <Benjamin.Chan@sec.state.ma.us>  
**Date:** Friday, November 7, 2025 at 8:31 AM  
**To:** Commonwealth Transparency <info@opencommonwealth.org>, SEC-DL-PREWEB <SEC-DL-PREWEB@sec.state.ma.us>  
**Cc:** "Manning, Michael (SEC)" <Michael.Manning@sec.state.ma.us>  
**Subject:** RE: CORRECTION - Re: Request for Appeal - Mass DOR - previous determination SPR25/2392

Good Morning,

Please provide a copy of the response dated September 3, 2025 from the Massachusetts Department of Revenue with respect to your appeal below. [See 950 C.M.R. 32.08\(1\)](#).

Very Respectfully,  
Benjamin

Benjamin Chan (he/him/his)  
Senior Legal Clerk  
Office of the Secretary of the Commonwealth  
Public Records Division  
One Ashburton Place, Room 1719  
Boston, MA 02108  
617-727-2832

---

**From:** Commonwealth Transparency <[info@opencommonwealth.org](mailto:info@opencommonwealth.org)>  
**Sent:** Friday, November 7, 2025 9:54 AM  
**To:** Manning, Michael (SEC) <[Michael.Manning@sec.state.ma.us](mailto:Michael.Manning@sec.state.ma.us)>  
**Cc:** SEC-DL-PREWEB <[SEC-DL-PREWEB@sec.state.ma.us](mailto:SEC-DL-PREWEB@sec.state.ma.us)>  
**Subject:** CORRECTION - Re: Request for Appeal - Mass DOR - previous determination SPR25/2392  
**Importance:** High

Apologies, the corrected request for appeal is below.

---

**From:** Commonwealth Transparency <[info@opencommonwealth.org](mailto:info@opencommonwealth.org)>  
**Date:** Friday, November 7, 2025 at 7:51 AM  
**To:** "Manning, Michael (SEC)" <[Michael.Manning@sec.state.ma.us](mailto:Michael.Manning@sec.state.ma.us)>  
**Cc:** SEC-DL-PREWEB <[SEC-DL-PREWEB@sec.state.ma.us](mailto:SEC-DL-PREWEB@sec.state.ma.us)>  
**Subject:** Request for Appeal - Mass DOR - previous determination SPR25/2392

Greetings:

OpenCommonwealth hereby appeals the “response” of the Mass DOR on September 3, 2025.

Mass DOR has failed to abide the Massachusetts Public Records Laws, the Orders of the SPR, they continue to withhold the requested records and are continuing to attempt to charge for records organization or the lack thereof. They failed and continue ***to fail to*** provide a good-faith estimate as required by law, and they are withholding public records.

Wherefore OpenCommonwealth hereby requests that the SPR find and Order the Mass DOR to perform a comprehensive search for the requested records and provide all responsive records without delay and without charge.

Regards,

OpenCommonwealth.org

---

**From:** "Manning, Michael (SEC)" <[Michael.Manning@sec.state.ma.us](mailto:Michael.Manning@sec.state.ma.us)>  
**Date:** Tuesday, November 4, 2025 at 4:14 PM  
**To:** Commonwealth Transparency <[info@opencommonwealth.org](mailto:info@opencommonwealth.org)>

**Cc:** SEC-DL-PREWEB <[SEC-DL-PREWEB@sec.state.ma.us](mailto:SEC-DL-PREWEB@sec.state.ma.us)>

**Subject:** RE: Request for Second Orders and Enforcement of the SPR25/2392 Determination

Good Afternoon,

Thank you for your email. It is my understanding that the Department of Revenue provided a further response to your June 25<sup>th</sup> public records request and subject determination SPR25/2392 on September 3, 2025 at approximately 3:40 PM. It appears that [info@opencommonwealth.org](mailto:info@opencommonwealth.org) was copied on the response provided. If you are unsatisfied with the Department's September 3<sup>rd</sup> response, you retain the ability to file a further appeal of said response within 90 calendar days. See 950 C.M.R. 32.08(1).

Please feel free to reach out if I can offer any further assistance.

Best,  
Michael Manning

Office of the Secretary of the Commonwealth  
Public Records Division  
One Ashburton Place, Room 1719  
Boston, MA 02108  
617-727-2832  
[Michael.Manning@sec.state.ma.us](mailto:Michael.Manning@sec.state.ma.us)

---

**From:** Commonwealth Transparency <[info@opencommonwealth.org](mailto:info@opencommonwealth.org)>

**Sent:** Wednesday, October 29, 2025 12:21 PM

**To:** SEC-DL-PREWEB <[SEC-DL-PREWEB@sec.state.ma.us](mailto:SEC-DL-PREWEB@sec.state.ma.us)>

**Subject:** Request for Second Orders and Enforcement of the SPR25/2392 Determination

**Importance:** High

Greetings:

On August 27, 2025, the SPR issued her determination in SPR252392 (Attached hereto).

In this Order the DOR was ordered to provide the requestor with a response to the request, provided in a manner consistent with this order, the Public Records Law, and its Regulations within ten business days.

NO such response has been received.

Wherefore OpenCommonwealth requests that the SPR find and Order that the DOR perform a diligent and comprehensive search for the requested records, that all responsive records be provided, and that this be done without delay and without charge as the DOR has again failed to adhere to and follow the public records laws of Massachusetts and the Orders of the SPR.

Kindest Regards,

OpenCommonwealth.org

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**From:** "Chandrakanth, Neha (SEC)" <[Neha.Chandrakanth@sec.state.ma.us](mailto:Neha.Chandrakanth@sec.state.ma.us)>

**Date:** Wednesday, August 27, 2025 at 3:58 PM

**To:** Commonwealth Transparency <[info@opencommonwealth.org](mailto:info@opencommonwealth.org)>, "[randallr@dor.state.ma.us](mailto:randallr@dor.state.ma.us)"

<[randallr@dor.state.ma.us](mailto:randallr@dor.state.ma.us)>, "[PRLR-tax-division@dor.state.ma.us](mailto:PRLR-tax-division@dor.state.ma.us)" <[PRLR-tax-division@dor.state.ma.us](mailto:PRLR-tax-division@dor.state.ma.us)>

**Cc:** SEC-DL-PREWEB <[SEC-DL-PREWEB@sec.state.ma.us](mailto:SEC-DL-PREWEB@sec.state.ma.us)>

**Subject:** SPR25/2392 Determination

Hello,

Please be aware, the Supervisor of Records has issued a determination relating to an appeal in which you were involved. This determination is attached and available online at: <http://www.sec.state.ma.us/AppealsWeb/AppealsStatus.aspx>.

If you have any questions, please contact the Public Records Division at 617-727-2832 or [pre@sec.state.ma.us](mailto:pre@sec.state.ma.us).

Thank you,

Neha Chandrakanth  
Office of the Secretary of the Commonwealth  
Public Records Division  
One Ashburton Place, Room 1719  
Boston, MA 02108  
617-727-2832

OpenCommonwealth.org is a free and open public media organization. We serve the greater Massachusetts community with the goal to provide and empower citizen oversight of governmental operations and activities, help citizens understand how, why and where taxpayer dollars are expended, and to investigate, gather and report the facts in the online publications found on the webpages and social media accounts of OpenCommonwealth.org. OpenCommonwealth.org is a free service, is staffed only by volunteers, and all costs and expenses are borne by its creators. No person has ever paid OpenCommonwealth.org any monies, or any in-kind contributions for its reporting, or access to any of its files. It is the structural intent of OpenCommonwealth.org to maintain and persist as an absolutely free service to the entire public. Since its inception, OpenCommonwealth.org has been viewed by over 130,000 visitors between the website and social media, and has had over 20,000 external visitors view and/or download records from our free and publicly available records repository. Currently OpenCommonwealth.org has over a 1.5 Terabytes of publicly available content published. This communication, along with any attachments, is covered by federal and state law governing electronic communications and may contain confidential and legally privileged information. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution, use or copying of this message is strictly prohibited. If you have received this in error, please reply immediately to the sender and delete this message. Thank you. Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing or recommending to another party any matters addressed herein.

OpenCommonwealth.org is a free and open public media organization. We serve the greater Massachusetts community with the goal to provide and empower citizen oversight of governmental operations and activities, help citizens understand how, why and where taxpayer dollars are expended, and to investigate, gather and report the facts in the online publications found on the webpages and social media accounts of OpenCommonwealth.org. OpenCommonwealth.org is a free service, is staffed only by volunteers, and all costs and expenses are borne by its creators. No person has ever paid OpenCommonwealth.org any monies, or any in-kind contributions for its reporting, or access to any of its files. It is the structural intent of OpenCommonwealth.org to maintain and persist as an absolutely free service to the entire public. Since its inception, OpenCommonwealth.org has been viewed by over 130,000 visitors between the website and social media, and has had over 20,000 external visitors view and/or download records from our free and publicly

available records repository. Currently OpenCommonwealth.org has over a 1.5 Terabytes of publicly available content published. This communication, along with any attachments, is covered by federal and state law governing electronic communications and may contain confidential and legally privileged information. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution, use or copying of this message is strictly prohibited. If you have received this in error, please reply immediately to the sender and delete this message. Thank you. Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing or recommending to another party any matters addressed herein.

OpenCommonwealth.org is a free and open public media organization. We serve the greater Massachusetts community with the goal to provide and empower citizen oversight of governmental operations and activities, help citizens understand how, why and where taxpayer dollars are expended, and to investigate, gather and report the facts in the online publications found on the webpages and social media accounts of OpenCommonwealth.org. OpenCommonwealth.org is a free service, is staffed only by volunteers, and all costs and expenses are borne by its creators. No person has ever paid OpenCommonwealth.org any monies, or any in-kind contributions for its reporting, or access to any of its files. It is the structural intent of OpenCommonwealth.org to maintain and persist as an absolutely free service to the entire public. Since its inception, OpenCommonwealth.org has been viewed by over 130,000 visitors between the website and social media, and has had over 20,000 external visitors view and/or download records from our free and publicly available records repository. Currently OpenCommonwealth.org has over a 1.5 Terabytes of publicly available content published. This communication, along with any attachments, is covered by federal and state law governing electronic communications and may contain confidential and legally privileged information. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution, use or copying of this message is strictly prohibited. If you have received this in error, please reply immediately to the sender and delete this message. Thank you. Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing or recommending to another party any matters addressed herein.

# EXHIBIT K



**The Commonwealth of Massachusetts**  
William Francis Galvin, Secretary of the Commonwealth  
Public Records Division

Manza Arthur  
Supervisor of Records

November 24, 2025  
**SPR25/3292**

Roger H. Randall, Esq.  
Counsel to the Commissioner  
Litigation Bureau  
Massachusetts Department of Revenue  
100 Cambridge Street, 7<sup>th</sup> Floor  
Boston, MA 02114

Dear Attorney Randall:

I have received the petition of OpenCommonwealth.org (requestor) appealing the response of the Department of Revenue (Department/DOR) to a request for public records. See G. L. c. 66, § 10A; see also 950 C.M.R. 32.08(1). On June 25, 2025, the requestor sought:

The last 50 (fifty) public records requests immediately preceding this request made upon the Massachusetts Department of Revenue AND where the response was authored by [a named individual];

- the Public records request, itself;
- all responses, specifically including, but not limited to those authored by [the named individual];
- all responsive records, if any, provided in response.

***Previous Petitions and Appeals***

This request was the subject of previous petitions from the Department and appeals. See SPR25/1901 Determination of the Supervisor of Records (July 8, 2025), SPR25/2014 Determination of the Supervisor of Records (July 24, 2025), SPR25/2238 Determination of the Supervisor of Records (August 6, 2025), and SPR25/2392 Determination of the Supervisor of Records (August 27, 2025). In my August 27<sup>th</sup> determination, I found that the Department must either revise its fee estimate or provide further explanation of how the assessed fee is consistent with G. L. c. 66, § 10(d). Specifically, I ordered the Department to provide additional information regarding the tasks involved in producing the records. Subsequently, on September 3, 2025, the Department provided a response, which included additional information concerning its \$1,150.00 fee estimate. Unsatisfied with the Department's response, and objecting to the fees, the requestor petitioned this office and this appeal, SPR25/3292, was opened as a result. While

Roger H. Randall, Esq.  
Page 2  
November 24, 2025

SPR25/3292

this appeal was pending, the Department provided a supplemental response in an email to the requestor and this office on November 11, 2025.

### ***Fee Estimates – Agencies***

An agency may assess a reasonable fee for the production of a public record except those records that are freely available for public inspection. G. L. c. 66, § 10(d). The fees must reflect the actual cost of complying with a particular request. Id. A maximum fee of five cents (\$.05) per page may be assessed for a black and white single or double-sided photocopy of a public record. G. L. c. 66, § 10(d)(i).

Agencies may not assess a fee for the first four (4) hours of employee time to search for, compile, segregate, redact or reproduce the record or records requested. G. L. c. 66, § 10(d)(ii). Where appropriate, agencies may include as part of the fee an hourly rate equal to or less than the hourly rate attributed to the lowest paid employee who has the necessary skill required to search for, compile, segregate, redact or reproduce a record requested, but the fee shall not be more than \$25 per hour. Id.

A fee shall not be assessed for time spent segregating or redacting records unless such segregation or redaction is required by law or approved by the Supervisor under a petition under G. L. c. 66, § 10(d)(iv). G. L. c. 66, § 10(d)(iii); 950 C.M.R. 32.06(4).

### ***The Department's September 3<sup>d</sup> and November 11<sup>th</sup> Responses***

In its previous August 13, 2025 response, the Department provided a revised fee estimate of \$1,150.00 and indicated that it would require a total of “between 50 and 62.5 hours” of work, or “one and 1¼ hours to try to locate, and then to compile and reproduce” each responsive “prior public records request and [Department] response[.]” The Department additionally explained that it would not charge for the first four hours of work, and that it would charge a rate of \$25 per hour, which is less than the hourly rate of the lowest paid employee with the necessary skills to perform the required tasks.

In its November 3, 2025 response, a representative for the Department provided the following additional information concerning the tasks involved in producing the responsive records, and the amounts of time allocated to each task:

[The Supervisor has] ordered the Department to clarify how much time is allocated to search, and how much time is allocated for compiling and reproducing the records. . . . With respect to each of the 50 requested prior public-records requests and responses, I would need to spend approximately 45 minutes searching, i.e., locating the requested record and [the] response, and any documents that were furnished with the response. By way of background, the Department does not retain requests and responses in a library or in an easily reconstructable format or location. . . . Therefore, in order to locate any particular prior request and response, I would need to search and examine my prior Sent

Roger H. Randall, Esq.  
Page 3  
November 24, 2025

SPR25/3292

Mail emails serially and individually to identify a matter that relates to a response to a public records request . . . , and then if records were produced, to determine or confirm what records were identified or attached to such response.

To compile and reproduce the located record, I would also need to spend, on average, between 15 and 30 minutes reviewing the prior file or communications that relate to or contain the response (and any attached or identified documentation), removing any non-responsive content, and then photo-copying the request and response into a disclosable record. I would also need to keep track, as I cycle through this process, as to which matters I have located and what the result of the search is. The specific time allocated to this task will obviously vary, depending upon the complexity and volume of each of the 50 prior requests and responses. I have endeavored to provide a good-faith estimate of the average time it will take to complete each part of these tasks.

In its supplemental November 11, 2025 response, the Department reiterated its August 13, 2025 fee estimate and subsequent November 3, 2025 response. The Department additionally cited Friedman v. Division of Admin. Law Appeal and Bureau of Special Educ. Appeals to contend that, “[t]he search that OpenCommonwealth.org is asking for is an arduous task that imposes a substantial burden on the Department of Revenue” and note that the Department, “continues to maintain that a rule of reason when applied here . . . would be that the requester either withdraw his request or greatly narrow his request and pay for the value of the Department’s employee’s time.”

Please be advised that in Friedman v. Div. of Admin. Law Appeal and Bureau of Special Educ. Appeals, the Suffolk Superior Court, in its Memorandum of Decision and Order on Defendants’ Motion to Dismiss, stated:

[The requester] has a right to seek public records from his government, provided he does so in a reasonable manner. [The agencies], in turn, have a right not to be inundated with drain-the-ocean records requests, provided they fulfill the basic expectations of the [Public Records Law] in a fair and transparent manner.

See Friedman v. Div. of Admin. Law Appeal and Bureau of Special Educ. Appeals, Suffolk Sup. No. 2284CV02061-C, at 3 (February 14, 2023). In addition, a public employee is not required to answer questions, or do research, or create documents in response to questions. See 32 Op. Att’y Gen. 157, 165 (May 18, 1977).

Based on the Department’s response, this office encourages the requestor and the Department to communicate to facilitate providing records more efficiently and affordably. The requestor may wish to narrow or modify their request. See G. L. c. 66, § 10(b)(vii) (a agency shall suggest a reasonable modification of the scope of the request or offer to assist the requestor to modify the scope of the request if doing so would enable the agency to produce the records sought more efficiently and affordably).

Roger H. Randall, Esq.  
Page 4  
November 24, 2025

SPR25/3292

***Conclusion***

If outstanding issues remain after the requestor and the Department communicate further as described above, the requestor may file an appeal within ninety (90) days. See 950 C.M.R. 32.08(1).

Sincerely,

A handwritten signature in black ink, appearing to read "Manza Arthur". The signature is written in a cursive, flowing style.

Manza Arthur  
Supervisor of Records

cc: OpenCommonwealth.org

# EXHIBIT L



**The Commonwealth of Massachusetts**  
William Francis Galvin, Secretary of the Commonwealth  
Public Records Division

Manza Arthur  
*Supervisor of Records*

February 10, 2026  
**SPR26/0486**

Open Commonwealth  
VIA E-MAIL  
MA

Dear Open Commonwealth:

I have received your letter appealing the response of the Department of Revenue your request for records.

I have directed a member of my staff, Jeffrey Gottfredsen, Esq., to review this matter. Upon completion of the review, I will advise you in writing of the disposition of this case. If in the interim you receive a satisfactory response to your request, please notify this office immediately.

Any further correspondence concerning this specific appeal should refer to the SPR case number listed under the date of this letter.

Sincerely,

A handwritten signature in black ink that reads "Manza Arthur".

Manza Arthur  
Supervisor of Records

Cc: Roger H. Randall, Esq.

## Chandrakanth, Neha (SEC)

---

**From:** Commonwealth Transparency <info@opencommonwealth.org>  
**Sent:** Tuesday, February 10, 2026 12:55 PM  
**To:** SEC-DL-PREWEB; SEC-DL-PREWEB  
**Subject:** Request for Appeal - Prior Appeal # SPR25/3292  
**Attachments:** SPR25-3292.pdf; spr253292.pdf

**Importance:** High

Greetings:

On November 24, 2025, the SPR made specific findings and issued her ruling.

There has been NO records provided nor any Communications from Mr. Randall since this ruling.

OpenCommonwealth has decided to NOT narrow or modify its original request.

Therefore, OpenCommonwealth hereby request that the SPR enforce the PRR of Massachusetts and Order the Massachusetts DOR, to provide the records requested as requested and that the DOR is prohibited for charging for its own records organization, or lack thereof.

Kindest Regards,

OpenCommonwealth.org

---

**From:** Randall, Roger H. (DOR) <randallr@dor.state.ma.us>  
**Date:** Tuesday, November 11, 2025 at 8:13 AM  
**To:** SEC-DL-PREWEB <SEC-DL-PREWEB@sec.state.ma.us>, Kelly, Mairead (SEC <Mairead.Kelly@sec.state.ma.us>  
**Cc:** Commonwealth Transparency <info@opencommonwealth.org>  
**Subject:** SPR25/3292,

Ms. Mairead Kelly  
Office of the Secretary of the Commonwealth  
Public Records Division  
One Ashburton Place, Room 1719  
Boston, MA 02108

Re SPR25/3292.

Public records request for the last 50 public records requests addressed to the Department of Revenue and the DOR's responses.

(Previous appeals include SPR25/2014, SPR25/2238, SPR25/2392.)

Dear Ms. Kelly,

Good morning. This is the Department of Revenue's response to the Nov. 7<sup>th</sup> appeal by Open.Commonwealth.org. Last June 25<sup>th</sup>, OpenCommonwealth.org had requested that the Department produce the last 50 public records requests directed to the Department and that I personally responded

to. There are three earlier SPR files on this same matter, including most recently SPR25/2392 (coincidentally similar digits to the Nov. 7<sup>th</sup> assigned SPR number).

As Mr. Michael Manning in your office notes in his Nov. 7<sup>th</sup> email to OpenCommonwealth.org, on Sept. 3<sup>rd</sup> the Department provided a further response to the Supervisor and to Open Commonwealth's June 25<sup>th</sup> public records request. In the Department's Sept. 3<sup>rd</sup> further response, the Department was complying with the Supervisor's Order, in SPR25/2392, and I explained in my further response, regarding my estimate of needing on average about 1-to-1¼ hours per prior request, how much time in my estimate is allocated to the search, and how much time is allocated to compiling and reproducing the record. I incorporate by reference here please the 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup> and 5<sup>th</sup> paragraphs of my Sept. 3<sup>rd</sup> Sept. 3<sup>rd</sup> further response that I submitted to your office. As required, I copied my Sept. 3<sup>rd</sup> further response by email to OpenCommonwealth.org. (Consistent with the statute, I had supplied my estimate of an average about 1-to-1¼ hours per prior request, and the hourly rate of at least \$25 per hour, in the Department's original response to the requestor on July 10th.)

In the Department's August 13<sup>th</sup> further email to OpenCommonwealth.org, we advised OpenCommonwealth.org as follows:

For the purposes of calculating the amount of a deposit, I have done the following multiplication:

$$\text{one hour} \times \$25/\text{hour} \times 46 = \$1,150.$$

Therefore, in order to further respond to your request for the last 50 public-records requests and our response to them, please deliver a check payable to *Mass. Department of Revenue* in the amount of \$1,150 as a deposit, or in the alternative, please narrow or withdraw your request.

We reiterated this calculation in our August 20<sup>th</sup> further response to the Supervisor, which of course we copied to the OpenCommonwealth.org.

The search that OpenCommonwealth.org is asking for is an arduous task that imposes a substantial burden on the Department of Revenue. My principal public functions include, among other assignments, responding to federal subpoenas for tax records and responding to taxpayers' requests for their own record. I also am currently involved in significant Department litigation matters. The Appeals Court, in a case where the requestor was the same individual as here (Mr. Bruce Friedman), has already noted that "Notwithstanding its breadth, . . . the public records law does not require public agencies simply to provide the requested records no matter the burden imposed, nor does it require public agencies to shunt aside their principal public functions to" provide requested records. "Rather, a rule of reason governs . . . also the conduct of requestors of public documents." Friedman v. Div. of Admin. Law Appeals, 103 Mass. App. 806, 807 (2024), citing Globe Newspaper Co. v. Commissioner of Educ., 439 Mass. 124, 129-130 (2003).

The Department continues to maintain that a rule of reason when applied here, taking into consideration fairness given the other responsibilities of the Department's employee who would be tasked with this charge, would be that the requester either withdraw his request or greatly narrow his request and pay for the value of the Department's employee's time.

Thank you for your consideration.

Respectfully submitted,

*Roger H. Randall,*  
*Counsel to the Commissioner*  
*Litigation Bureau*

*Mass. Dept. of Revenue*  
*100 Cambridge Street, 7<sup>th</sup> Floor*  
*Boston, MA 02114*

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**From:** Kelly, Mairead (SEC) <[Mairead.Kelly@sec.state.ma.us](mailto:Mairead.Kelly@sec.state.ma.us)>  
**Sent:** Friday, November 7, 2025 2:48 PM  
**To:** Randall, Roger H. (DOR) <[randallr@dor.state.ma.us](mailto:randallr@dor.state.ma.us)>; DOR RES PRLR-TAX-Division <[PRLR-TAX-Division@dor.state.ma.us](mailto:PRLR-TAX-Division@dor.state.ma.us)>  
**Cc:** sec-dl-preweb <[sec-dl-preweb@sec.state.ma.us](mailto:sec-dl-preweb@sec.state.ma.us)>; [info@opencommonwealth.org](mailto:info@opencommonwealth.org)  
**Subject:** SPR25/3292 Appeal Acknowledgment

Dear Records Custodian:

Please be aware, this office has received an appeal relating to your entity's response to a request for public records. Attached are further details concerning this appeal. If you have any questions or wish to provide further information relating to this matter, please contact the Public Records Division at [pre@sec.state.ma.us](mailto:pre@sec.state.ma.us) or 617-727-2832.

Given that the Supervisor of Records must issue a determination within 10 business days of receipt of the appeal petition, please provide any additional information to this office and the requestor as soon as possible.

Thank you,

Mairead Kelly

Office of the Secretary of the Commonwealth  
Public Records Division  
One Ashburton Place, Room 1719  
Boston, MA 02108  
617-727-2832

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# EXHIBIT M



**The Commonwealth of Massachusetts**  
William Francis Galvin, Secretary of the Commonwealth  
Public Records Division

Manza Arthur  
Supervisor of Records

February 25, 2026  
**SPR26/0486**

Roger H. Randall, Esq.  
Counsel to the Commissioner  
Litigation Bureau  
Massachusetts Department of Revenue  
100 Cambridge Street, 7<sup>th</sup> Floor  
Boston, MA 02114

Dear Attorney Randall:

I have received the petition of OpenCommonwealth.org (requestor) appealing the response of the Department of Revenue (Department/DOR) to a request for public records. See G. L. c. 66, § 10A; see also 950 C.M.R. 32.08(1). On June 25, 2025, the requestor sought:

The last 50 (fifty) public records requests immediately preceding this request made upon the Massachusetts Department of Revenue AND where the response was authored by [a named individual];

- the Public records request, itself;
- all responses, specifically including, but not limited to those authored by [the named individual];
- all responsive records, if any, provided in response.

***Previous Petitions and Appeals***

This request was the subject of previous petitions from the Department and appeals. See SPR25/1901 Determination of the Supervisor of Records (July 8, 2025), SPR25/2014 Determination of the Supervisor of Records (July 24, 2025), SPR25/2238 Determination of the Supervisor of Records (August 6, 2025), SPR25/2392 Determination of the Supervisor of Records (August 27, 2025) and SPR25/3292 Determination of the Supervisor of Records (November 24, 2025). In my November 24<sup>th</sup> determination, I encouraged the parties to communicate in order to facilitate providing records more efficiently and affordably. Subsequently, the requestor again petitioned this office, and this appeal, SPR26/0486, was opened as a result. While this appeal was pending, the Department provided a supplemental response in an email to the requestor and this office on February 19, 2026.

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### ***The Public Records Law***

The Public Records Law strongly favors disclosure by creating a presumption that all governmental records are public records. G. L. c. 66, § 10A(d); 950 C.M.R. 32.03(4). “Public records” is broadly defined to include all documentary materials or data, regardless of physical form or characteristics, made or received by any officer or employee of any agency or municipality of the Commonwealth, unless falling within a statutory exemption. G. L. c. 4, § 7(26).

It is the burden of the records custodian to demonstrate the application of an exemption in order to withhold a requested record. G. L. c. 66, § 10(b)(iv); 950 C.M.R. 32.06(3); see also Dist. Attorney for the Norfolk Dist. v. Flatley, 419 Mass. 507, 511 (1995) (custodian has the burden of establishing the applicability of an exemption). To meet the specificity requirement a custodian must not only cite an exemption, but must also state why the exemption applies to the withheld or redacted portion of the responsive record.

If there are any fees associated with a response, a written good faith estimate must be provided. G. L. c. 66, § 10(b)(viii); see also 950 C.M.R. 32.07(2). Once fees are paid, a records custodian must provide the responsive records.

### ***Fee Estimates - Agencies***

An agency may assess a reasonable fee for the production of a public record except those records that are freely available for public inspection. G. L. c. 66, § 10(d). The fees must reflect the actual cost of complying with a particular request. Id. A maximum fee of five cents (\$.05) per page may be assessed for a black and white single or double-sided photocopy of a public record. G. L. c. 66, § 10(d)(i).

Agencies may not assess a fee for the first four (4) hours of employee time to search for, compile, segregate, redact or reproduce the record or records requested. G. L. c. 66, § 10(d)(ii). Where appropriate, agencies may include as part of the fee an hourly rate equal to or less than the hourly rate attributed to the lowest paid employee who has the necessary skill required to search for, compile, segregate, redact or reproduce a record requested, but the fee shall not be more than \$25 per hour. Id.

A fee shall not be assessed for time spent segregating or redacting records unless such segregation or redaction is required by law or approved by the Supervisor of Records under a petition under G. L. c. 66, § 10(d)(iv). See G. L. c. 66, § 10(d)(ii); 950 C.M.R. 32.06(4).

### ***Current Appeal***

In his appeal petition, the requestor argues the following:

On November 24, 2025, the SPR made specific findings and issued her ruling. There has been NO records provided nor any Communications from Mr. Randall

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since this ruling.

OpenCommonwealth has decided to NOT narrow or modify its original request.

Therefore, OpenCommonwealth hereby request that the SPR enforce the PRR of Massachusetts and Order the Massachusetts DOR, to provide the records requested as requested and that the DOR is prohibited for charging for its own records organization, or lack thereof.

***Reasonable Description of the Records Sought***

In Friedman v. Division of Administrative Law Appeal and Bureau of Special Education Appeals, the Suffolk Superior Court, in its Memorandum of Decision and Order on Defendants' Motion to Dismiss, stated:

[The requester] has a right to seek public records from his government, provided he does so in a reasonable manner. [The agencies], in turn, have a right not to be inundated with drain-the-ocean records requests, provided they fulfill the basic expectations of the [Public Records Law] in a fair and transparent manner.

See Friedman v. Division of Administrative Law Appeal and Bureau of Special Education Appeals, Suffolk Sup. No. 2284CV02061-C, at 3 (February 14, 2023). The Court in Friedman noted, "the extraordinary volume of records called for in this case has compelled the Defendants to produce responsive materials in a 'rolling' fashion, rather than in accordance with deadlines contemplated by the [Public Records Law]." Id. at 1. The Court stated that:

[T]he parties shall be expected to agree upon, to the greatest extent possible, the following:

- (a) appropriate definitions, time frames, and parameters regarding substance and scope for the identification of requested documents;
- (b) appropriate search terms to be used for the retrieval of responsive documents;
- (c) a reasonable time frame for the production of requested documents, if the statute's presumptive deadlines are not realistic;
- (d) appropriate rules to govern the withholding of documents falling within the scope of a statutory privilege or privacy doctrine; and
- (e) an appropriate methodology for computing the reasonable fees that may be charged for responsive document production.

Id. at 2.

Further, please be aware, the Public Records Law states that a records access officer must furnish a copy of any public record "provided that the request reasonably describes the public record sought." See G. L. c. 66, § 10(a)(i).

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The Superior Court has found that under the public Records Law “[t]he reasonable description requirement contemplates that a requesting party will identify documents or categories of documents with sufficient particularity that government employees will be able to understand exactly what they are looking for, and then make a prompt production.” See Jaideep Chawla v. Dept. of Revenue, Suffolk Sup. No. 1784CV02087, at 2 (January 23, 2019). The court further indicated “[r]equests for documents that are articulated with very broad language that calls upon non-lawyer administrative personnel to interpret the scope of what is sought, and then make fine judgements about what documents are and are not sufficiently ‘related’ to the category of materials requested, will *not* satisfy this statutory standard.” As such, requests that seek “all records relating to...,” “all records concerning...,” or “all records regarding...” are not sufficiently particular as to satisfy the statutory standard of a request that “reasonably described the public record sought.” See G. L. c. 66, § 10(a)(i).

Upon review, and in light of the standards set forth in Friedman and Chawla, I find that the requestor’s original June 25, 2025 correspondence does not constitute a public records request under the Public Records Law. See G. L. c. 66, § 10(a)(i) (the request must reasonably describe the public record sought). If the requestor wishes to submit a public records request to the Department reasonably describing the records sought, and is unsatisfied with the result, he may appeal any response from the Department within ninety (90) days. See 950 C.M.R. 32.08(1).

### ***Conclusion***

Accordingly, I will consider this administrative appeal closed. If the requestor is not satisfied with the resolution of this administrative appeal, please be advised that this office shares jurisdiction with the Superior Court of the Commonwealth. See G. L. c. 66, §§ 10(b)(ix), 10A(c) (pursuing administrative appeal does not limit availability of judicial remedies).

Sincerely,



Manza Arthur  
Supervisor of Records

cc: OpenCommonwealth.org