

EXHIBIT 3

DISTRICT ATTORNEY
COUNTY OF NEW YORK
ONE HOGAN PLACE
New York, N. Y. 10013
(212) 335-9000



CYRUS R. VANCE, JR.
DISTRICT ATTORNEY

September 18, 2019

VIA EMAIL

Marc L. Mukasey (Marc.Mukasey@mfsllp.com)
Founding Partner, Mukasey Frenchman & Sklaroff LLP
2 Grand Central Tower
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New York, NY 10017

William S. Consavoy
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Arlington, VA. 22209

Alan S. Futerfas
565 Fifth Avenue
New York, New York 10017

Re: Grand Jury Subpoena Duces Tecum to Mazars USA LLP

Dear Mr. Mukasey,

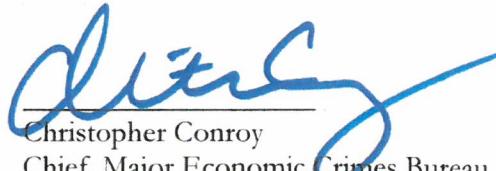
We write in response to your letter and your in-person presentation, both of this morning. As you know, Mazars USA LLP (“Mazars”) was served with a subpoena three weeks ago on August 29, 2019 (the “Mazars Subpoena”), which called for the types of records that this Office routinely subpoenas in the course of our investigations. Our understanding is that as of the very next day, your clients had received notice of the Mazars Subpoena. To date you have not taken steps to intervene in court, nor have you asked, on behalf of Mazars, for additional time to enable production. Rather, you now ask, separately from Mazars, that we suspend the tax-related aspects of the investigation and provide you with additional time to challenge the Mazars Subpoena in court. You have made clear that your clients will never agree to the production of tax records, notwithstanding that such records are lawfully subpoenaed from a third-party.

Under these circumstances, and as we have conveyed to you before, Mazars must comply with the lawfully issued and served grand jury subpoena now pending, pursuant to a reasonable production schedule agreed to by Mazars and this Office on behalf of the Grand Jury. Your request that we suspend the tax-related aspects of the investigation into the New York conduct of New York entities is inconsistent with our unique obligations as prosecutors, and any legal challenges you may identify to the enforceability of the Mazars

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Subpoena (which, to date, you have not articulated to us), should be decided by an appropriate court, as is done in the ordinary course of our investigations. In response to your request for additional time to be heard in court, this Office will notify Mazars that it need not respond to that portion of the subpoena calling for tax records until Monday, September 23, 2019.

Sincerely,



Christopher Conroy
Chief, Major Economic Crimes Bureau
New York County District Attorney's Office
212-335-3743