

EXHIBIT 27

APR-15-2005 18:20

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212 P.02/04



U.S. Department of Justice

*United States Attorney
Southern District of New York*

*88 Chambers Street, 5th Floor
New York, New York 10007*

April 15, 2005

By Facsimile

Lawrence S. Lustberg, Esq.
Gibbons, Del Deo, Dolan,
Griffinger & Vecchione, P.C.
One Riverfront Plaza
Newark, N.J. 07102

Re: ACLU, et al., v. Department of Defense, et al.
No. 04 Civ. 4151 (AKH)

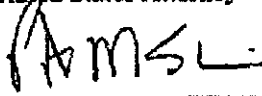
Dear Mr. Lustberg:

Pursuant to the Court's March 22, 2005 Order, we are enclosing the response of the Central Intelligence Agency regarding its processing of responsive documents in the possession of the CIA's Office of Inspector General.

Very truly yours,

DAVID N. KELLEY
United States Attorney

By:


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Enclosure

APR-15-2005 18:20

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212 P.03/04

CENTRAL INTELLIGENCE AGENCY
WASHINGTON, D.C. 20505

Office of General Counsel

15 April 2005

Jennifex Ching, Esq,
Gibbons, Del Deo, Dolan,
Griffinger & Vecchione, P.C
One Riverfront Plaza
Newark, NJ 07102-5496

Re: ACLU v. DOD, 04 Civ. 4151 (S.D.N.Y.) (AKH)

Dear Ms. Ching:

Pursuant to the Court's 2 February 2005, 8 February 2005, and 22 March 2005 orders in the referenced case, this letter addresses records in the files of the Central Intelligence Agency (CIA) Office of Inspector General (OIG) responsive to your 25 May 2004 Freedom of Information Act (FOIA) request for records since 11 September 2001, pertaining to "the treatment of Detainees in United States custody; the deaths of Detainees in United States custody; and, the rendition of Detainees and other individuals to foreign powers known to employ torture or illegal interrogation techniques." CIA is processing your request in accordance with the FOIA, 5 U.S.C. § 552, as amended, and the CIA Information Act, 50 U.S.C. § 431, as amended.

CIA has searched for records responsive to your request, has located responsive documents, and has made the following determinations.

The CIA has reviewed OIG files that pertain to ongoing investigations or law enforcement proceedings. OIG has determined these records should be withheld in their entirety pursuant to FOIA exemption (b)(7) because their disclosure could reasonably be expected to interfere with a pending investigation or law enforcement proceeding. These files contain, inter alia, interview reports, cables, investigator notes, documents collected from other CIA components by the OIG, electronic mail messages, inter- and intra-agency correspondence, memoranda for the record, and other investigatory documents. All of these records are exempt from disclosure pursuant to FOIA exemption (b)(7)(a).

These exempt documents represent the vast majority of the documents in OIG files responsive to your request. The vast majority of these documents are classified and would reveal intelligence sources, methods, and activities. Thus, they are

APR-15-2005 18:20

U.S. ATTORNEY'S OFFICE

212 P.04/04


exempt from disclosure pursuant to FOIA exemptions (b)(1) and (b)(3) and thus are denied in full. Certain documents also contain information protected by the attorney-client communications privilege, the attorney work product doctrine, or the deliberative process privilege, and therefore are properly withheld in full under FOIA exemption (b)(5). Finally, certain documents also concern internal matters of a relatively trivial nature, including administrative and routing notations, which are properly withheld from disclosure under FOIA exemption (b)(2). Therefore, CIA also claims (b)(1), (b)(2), (b)(3), and (b)(5) with respect to these documents.

The OIG has other records that it recently determined no longer relate to pending law enforcement proceedings. CIA has reviewed these records for responsiveness to your request as well. Responsive records are being processed in accordance with the FOIA, 5 U.S.C. § 552. A survey of these responsive records, however, indicates that most, if not all, of them are classified and would reveal intelligence sources, methods, and activities and thus are fully exempt from disclosure under FOIA exemptions (b)(1) and (b)(3). In addition, many of these records also contain information protected by the attorney-client communications privilege, the attorney work product doctrine, or the deliberative process privilege, and therefore are properly withheld in full under FOIA exemption (b)(5).

This second group of records must be processed with a careful document-by-document and word-by-word examination by experienced information review officers to ensure that classified information and other exempt categories of data are protected, while at the same time permitting requesters to receive all records or portions thereof to which they are entitled by law. There are approximately 10,000 pages to be processed. CIA expects to complete processing of these documents by 15 July 2005.

During its searches, CIA also located documents originated by other agencies and CIA documents containing information from other agencies. This material appears to be responsive to your request and thus CIA will refer this material to the originating agencies for review and coordination with CIA or direct response to you from other agencies.

Sincerely,


John L. McPherson
Associate General Counsel