

EXHIBIT 3

Comments re Second Further Notice of Proposed Rulemaking:
Unclaimed Funds, January 12, 2015

Open records response from Arizona

PRISON
POLICY INITIATIVE

STATE OF ARIZONA

Department of Revenue



Janice K. Brewer
Governor

David Raber
Director

October 21, 2014

Aleks Kajstura
Legal Director
Prison Policy Initiative
69 Garfield Ave. Floor 1
Easthampton, MA 01027

Dear Aleks Kajstura:

I am writing in response to your letter dated October 6, 2014 requesting copies of annual Unclaimed Property Reports for Inmate Service Providers during the most recent three-year period. The Arizona Department of Revenue is treating this request as a public records request made pursuant to the Arizona Public Records Statute, A.R.S. § 39-121, *et seq.*

A.R.S. § 44-315 prohibits the disclosure of confidential information relating to an item of property to anyone other than the claimant or relating to reports of abandoned property to anyone other than the holder unless specifically enumerated as an exception to that statute. The information that you requested is confidential and there is no provision that would permit the disclosure of the requested information.

The statutes referenced in this letter can be found on the Arizona Legislature's website at <http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp>. Additionally, you may wish to visit the Unclaimed Property Section's website at www.azunclaimed.gov for more information.

Sincerely,

Kerry Montgomery

Kerry Montgomery
Tax Analyst
Tax Research & Analysis

Cc: Josh Joyce, Unclaimed Property Administrator