Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

March 1, 1993

Ms. Sandra C. Joseph
Open Records Counsel/Disclosure Officer
Comptroller of Public Accounts
Austin, Texas 78774

OR93-048

Dear Ms. Joseph:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, article 6252-17a, V.T.C.S. Your request was assigned ID# 18203.

The Office of the Comptroller (the "comptroller") has received a request for information relating to certain companies which have been audited. Specifically, the requestor seeks the name, address, and date of audit or review of those companies "audited or reviewed during the processing of a refund request for franchise taxes based on alternative accounting methods, (Bullock v. Sage Energy) and/or the exclusion of pre-acquisition earnings, (State of Texas v. Sun Oil, et. al.)."

You advise in particular that compilation of the requested list would require review of thousands of files individually to determine whether or not they meet the criteria set out in the request. You claim that the Open Records Act does not obligate you to make the requested information available in the form requested. We agree. A governmental body is obligated to make a good faith effort to relate a request to information which it holds. Open Records Decision No. 561 (1990) at 8. However, the Open Records Act does not require a governmental body to make available information which does not exist, Open Records Decision No. 362 (1983), or to prepare information in a form or on a schedule dictated by the requesting party, Attorney General Opinion JM-672 (1987); Open Records Decision Nos. 483, 467 (1987).

Because case law and prior published open records decisions resolve your request, we are resolving this matter with this informal letter ruling rather than with a published open records decision. If you have questions about this ruling, please refer to OR93-048.

Yours very truly,

Celeste A. Baker
Assistant Attorney General
Opinion Committee

CAB/GCK/mc

Ref.: ID# 18203

cc: Mr. Randall C. Casey, CPA
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