EXHIBIT D

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

January 15, 2015

Baker & McKenzie
Attn: Daniel Rosen
452 Fifth Ave.
New York, NY 10018

In Re: Microsoft Reg. 301.7602-1

Dear Mr. Rosen:

I am responding to your Freedom of Information Act (FOIA) request dated December 12, 2014 that we received on December 16, 2014.

I am not able to send the information you requested by January 16, 2015, which is the 20 business-day period allowed by law. The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request I require the additional time to:

    __X__ Search for and collect the requested records from other locations

    _____ Search for, collect, and review a large volume of records

    _____ Consult with another agency or Treasury component

    _____ Consult with business submitters

We have extended the statutory response date to February 2, 2015, after which you can file suit. An administrative appeal is limited to a denial of records, so it does not apply in this situation. I apologize for any inconvenience caused by this delay.
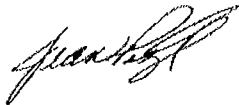
You may file suit after February 2, 2015. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

Commissioner of Internal Revenue
Attention: CC:PA: Br 6/7
1111 Constitution Avenue, NW
Washington, DC 20224

The FOIA process provides access to existing records. Extending the time period for responding to your request will not delay or postpone any administrative, examination, investigation or collection action.

If you have any questions please call Senior Disclosure Specialist Jean Pelzl ID # 1000729874, at 605-377-1608 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F15350-0100.

Sincerely,

Jean Pelzl
Senior Disclosure Specialist
Disclosure Office 12