

EXHIBIT J



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

February 9, 2015

A handwritten signature in black ink, appearing to be "JEAN PELZI".

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

In Re: Microsoft - Summons

Dear Mr. Rosen:

I am responding to your Freedom of Information Act (FOIA) request dated December 29, 2014 that we received on December 30, 2014.

On January 27, 2015 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to obtain and review the records. I will contact you by April 13, 2015 if I am still unable to complete your request. If you agree to this extension, no further action is necessary.

Once again, I apologize for any inconvenience this delay may cause.

If you have any questions please call Senior Disclosure Specialist Jean Pelzi 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 F15364-0106.

Sincerely,

A handwritten signature in black ink, appearing to be "JEAN PELZI".

Jean Pelzi
Senior Disclosure Specialist
Disclosure Office 12