



**DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224**

**PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE**

December 23, 2014

Ellis Reemer  
DLA Piper  
1251 Avenue of the Americas, 27th Floor  
New York, NY 10020-1104

In Re: YA Global Investments, L.P.  
YA Offshore Global Investments, Ltd.

Dear Mr. Reemer:

I am responding to your Freedom of Information Act (FOIA) request dated November 19, 2014 that we received on November 25, 2014.

I am unable to send the information you requested by December 24, 2014, which is the 20 business-day period allowed by law. I apologize for any inconvenience this delay may cause.

**STATUTORY EXTENSION OF TIME FOR RESPONSE**

The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request I need additional time to search for, collect, and review responsive records from other locations. We have extended the statutory response date to January 12, 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.

**REQUEST FOR ADDITIONAL EXTENSION OF TIME**

Unfortunately, we will still be unable to locate and consider release of the requested records by January 12, 2015. We have extended the response date to February 26, 2015 when we believe we can provide a final response.

You do not need to reply to this letter if you agree to this extension. You may wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below. If we subsequently deny your request, you still have the right to file an administrative appeal.

You may file suit if you do not agree to an extension beyond the statutory period. Your suit may be filed in the U.S. District Court:

- Where you reside or have your principal place of business

- Where the records are located, or
- In the District of Columbia

You may file suit after January 12, 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, D.C. 20224

The FOIA 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 Disclosure Specialist Kenneth L Mills ID # 1000301386, at 617-316-2689 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F15330-0066.

Sincerely,



Ronald T Mele  
Disclosure Manager  
Disclosure Office 1

**Internal Revenue Service**  
**Attn: Disclosure Office**  
**Stop 41150**  
**P.O. Box 9112**  
**Boston, MA 02203-9112**

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