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13 UNITED STATES DISTRICT COURT
14 SOUTHERN DISTRICT OF CALIFORNIA

15 FREE SACRED TRINITY CHURCH,
16 a California nonprofit religious
17 corporation; and OPTIMUM HEALTH
18 INSTITUTE - SAN DIEGO, a
19 California nonprofit religious
20 corporation,

20 Plaintiffs,

21 v.

22 INTERNAL REVENUE SERVICE,

23 Defendant.

Case No.: '21CV1756 GPC DEB

IMAGED FILE

**COMPLAINT FOR VIOLATION
OF FREEDOM OF INFORMATION
ACT [5 U.S.C. § 552]**

25 Plaintiffs Free Sacred Trinity Church (“FSTC”) and Optimum Health Institute
26 - San Diego (“OHI-SD”) bring this action against the Internal Revenue Service
27 (“IRS”) to compel compliance with the Freedom of Information Act, 5 U.S.C. § 552
28 (“FOIA”).

1 **JURISDICTION AND VENUE**

2 1. The Court has jurisdiction over this action pursuant to
3 5 U.S.C. § 552(a)(4)(B) and 28 U.S.C. § 1331, because this is an action to enforce
4 FOIA by complainants who have their principal place of business in this district.

5 2. Venue is proper in this district pursuant to 5 U.S.C. § 552(a)(4)(B) and
6 28 U.S.C. § 1391(e).

7 **PARTIES**

8 3. Plaintiff FSTC is a nonprofit, religious corporation organized under the
9 laws of the State of California and has its principal place of business at 6970 Central
10 Avenue, Lemon Grove, California 91945. Plaintiff FSTC is operated to serve
11 humankind as a church which teaches and trains followers in a distinct religious creed
12 based upon Judeo-Christian beliefs and holistic healing and nutrition practices.

13 4. Plaintiff OHI-SD is a nonprofit, religious corporation organized under
14 the laws of the State of California and has its principal place of business at
15 6970 Central Avenue, Lemon Grove, California 91945. Plaintiff OHI-SD is affiliated
16 with and subject to the general supervision and control of Plaintiff FSTC.
17 Plaintiff OHI-SD is organized and operated to be a church engaged in the
18 indoctrination of devotees and potential devotees in the teachings and doctrine of
19 Plaintiff FSTC, a church.

20 5. Defendant, the IRS, is a component entity of the Department of the
21 Treasury, which is a Department of the Executive Branch of the United States
22 Government. The IRS is headquartered at 1111 Constitution Avenue, NW,
23 Washington, D.C. 20224. Defendant has possession, custody, and control of the
24 records requested by Plaintiffs.

25 **STATEMENT OF FACTS**

26 **The Basis for the FOIA Requests**

27 6. By a letter dated October 29, 2018, David W. Horton, then Acting
28 Commissioner, Tax Exempt and Government Entities Division, IRS, informed

1 Plaintiff FSTC that the Commissioner had questions and concerns regarding FSTC’s
2 tax-exempt status as a church under 26 U.S.C. § 501(a). A true and correct copy of
3 that letter is attached hereto as Exhibit 1. The October 29, 2018 letter confirmed that
4 an audit was a possible outcome of the inquiries (the “IRS Inquiries”) initiated by
5 such letter.

6 7. In a 105-page response (including a 23-page letter and 82 pages of
7 attachments) dated November 20, 2018, Plaintiffs informed the Commissioner,
8 among other things, that Plaintiff FSTC has not substantively changed the way in
9 which it operates since it was formed approximately 42 years ago. Since its inception,
10 Plaintiff FSTC has been audited by the IRS, has applied for and received a 501(c)(3)
11 / 170(b)(1)(A)(i) Determination Letter, and has been issued a Group Exemption
12 Number. In each of those instances, the IRS undertook an in-depth review of Plaintiff
13 FSTC’s activities and those of its then-existing missions, and consistently determined
14 that Plaintiff FSTC is properly recognized by the IRS as a church within the meaning
15 of 26 U.S.C. § 170(b)(1)(A)(i).

16 8. Notwithstanding Plaintiffs’ substantive response to the IRS Inquiries and
17 the numerous instances in which the IRS has previously reviewed Plaintiff FSTC’s
18 activities and those of its missions and found them to be those of a church, the IRS
19 has commenced an audit of FSTC for the tax period ended December 31, 2016.

20 **The 2019 FOIA Request and FOIA Action**

21 9. In order to fully address and provide responses to the IRS’s concerns,
22 Plaintiffs would like to understand what caused the IRS to begin the IRS Inquiries.
23 On March 5, 2019, Plaintiffs submitted to Defendant by certified mail a FOIA request
24 dated March 4, 2019 (the “2019 FOIA Request”), seeking access to:

25 a. The IRS’s entire file (including, without limitation, its
26 administrative file), that may or does relate to the IRS Inquiries,
27 including, without limitation:

28 i. All intra-IRS correspondence and referrals;

- 1 ii. All inter-agency correspondence and referrals;
- 2 iii. All inter-governmental entity (for example, state
- 3 governmental entity) correspondence and referrals;
- 4 and
- 5 iv. All whistleblower filings or public complaints
- 6 howsoever documented and regardless of whether on
- 7 Form 211, Form 13909, or otherwise;
- 8 b. All other documents in the IRS's possession that may or do relate
- 9 to the IRS Inquiries, including any documents showing how the
- 10 IRS reached a decision, or contributed to the IRS's decision, to
- 11 raise the IRS Inquiries; and
- 12 c. All documents provided to, made available to, seen by, referred
- 13 to, or otherwise provided for use or used, in any manner by the
- 14 applicable high-level Treasury official (as that phrase is used in
- 15 26 U.S.C. § 7611(a)(2)), in forming a reasonable belief on the
- 16 basis of facts and circumstances recorded in writing to justify the
- 17 IRS examination of any, some, or all of Plaintiff FSTC,
- 18 Plaintiff OHI-SD, and/or their affiliate, OHI-A [Optimum Health
- 19 Institute - Austin].

20 A true and correct copy of the 2019 FOIA Request is attached hereto as Exhibit 2.

21 10. Pursuant to 5 U.S.C. § 552(a)(6)(A)(i), Defendant was required to

22 determine whether to comply with Plaintiffs' request within twenty (20) working days

23 after Defendant's receipt of Plaintiffs' 2019 FOIA Request (i.e., by April 8, 2019),

24 and to notify Plaintiffs immediately of its determination, the reasons therefor, and the

25 right to appeal any adverse determination. In a letter dated April 8, 2019, Defendant

26 acknowledged receipt of Plaintiffs' 2019 FOIA Request and assigned it case number

27 F19071 0040. After four extensions of the statutory response deadline (by letters

28 dated April 8, 2019; June 21, 2019; and September 25, 2019) extending the deadline

1 from April 8, 2019 to November 29, 2019, and after Defendant requested a fifth
2 extension until December 17, 2019, Plaintiffs, pursuant to 5 U.S.C. § 552(a)(6)(C),
3 were deemed to have exhausted any and all administrative remedies with respect to
4 Plaintiffs' 2019 FOIA Request.

5 11. In light of the above, on December 9, 2019, Plaintiffs filed a Complaint
6 for Violation of Freedom of Information Act [5 U.S.C. § 552] which initiated the
7 action entitled *Free Sacred Trinity Church, et al. v. IRS*, No. 3:19-cv-02358-W-JLB
8 (S.D. Cal.) (the "2019 FOIA Action").

9 12. In the 2019 FOIA Action, the IRS agreed to release all non-exempt,
10 responsive records to Plaintiffs in response to the 2019 FOIA Request and released
11 the first set of records on December 20, 2019; transferred the FOIA request from the
12 agency's Disclosure Office to the IRS Office of Chief Counsel in order to assist the
13 Department of Justice in that case; and informed the Court that the Office of Chief
14 Counsel would "(1) conduct a separate search of the records released in December
15 2019 and [] release accordingly and (2) conduct a supplemental search for responsive
16 records and release any responsive, non-exempt records." Status Report, *Free Sacred*
17 *Trinity Church, et al. v. IRS*, No. 3:19-cv-02358-W-JLB (S.D. Cal. May 15, 2020),
18 ECF No. 13 at ¶¶ 2-3.

19 13. The IRS Office of Chief Counsel completed its supplemental search of
20 the records released in December 2019 and, beginning in March 2020, commenced a
21 supplemental search of responsive records. Status Report, *Free Sacred Trinity*
22 *Church, et al. v. IRS*, No. 3:19-cv-02358-W-JLB (S.D. Cal. May 15, 2020), ECF No.
23 13 at ¶ 8. Beginning May 11, 2020, the IRS began releasing responsive, non-exempt
24 records as they became available and continues to release such records on a monthly
25 rolling basis. *Id.*; Order, *Free Sacred Trinity Church, et al. v. IRS*, No. 3:19-cv-
26 02358-W-JLB (S.D. Cal. Sept. 20, 2020), ECF No. 20 at ¶ 2. The Court also ordered
27 the IRS to file a Status Report every sixty days to update the Court on the progress of
28 the document review and release of records. Order, ECF No. 20 at ¶ 1.

1 14. In a Status Report filed by the IRS on July 12, 2021, the IRS stated that
2 it expects to complete its document review regarding the 2019 FOIA Request
3 sometime between October and December 2021. Status Report, *Free Sacred Trinity*
4 *Church, et al. v. IRS*, No. 3:19-cv-02358-W-JLB (S.D. Cal. July 12, 2021), ECF No.
5 25 at ¶¶ 3, 5. The IRS also confirmed that it will continue to release all non-exempt,
6 responsive records in response to the 2019 FOIA Request to Plaintiffs on a monthly
7 basis. *Id.* at ¶ 6. This confirmation was reiterated in the IRS’s latest Status Report
8 filed on September 10, 2021. Status Report, *Free Sacred Trinity Church, et al. v. IRS*,
9 No. 3:19-cv-02358-W-JLB (S.D. Cal. September 10, 2021), ECF No. 26 at ¶ 3.

10 **The 2021 FOIA Request**

11 15. Because of the amount of time that has elapsed since Plaintiffs’ 2019
12 FOIA Request and to ensure that Plaintiffs receive all relevant records, on
13 March 12, 2021, Plaintiffs submitted to Defendant by certified mail a renewed FOIA
14 request, which expanded the 2019 FOIA Request to include all documents prepared
15 or dated from March 4, 2019 to and including the date on which the IRS provides its
16 last batch of documents to Plaintiffs regarding the request and which includes
17 additional categories of documents (the “2021 FOIA Request”). The 2021 FOIA
18 Request seeks access to:

19 a. The IRS’s entire file (including, without limitation, its
20 administrative file), that may or does relate to the IRS Inquiries
21 (as defined below), including, without limitation:

- 22 i. All intra-IRS correspondence and referrals;
- 23 ii. All inter-agency correspondence and referrals;
- 24 iii. All inter-governmental entity (e.g., state
25 governmental entity) correspondence and referrals;
- 26 and

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- iv. All whistleblower filings or public complaints howsoever documented and regardless of whether on Form 211, Form 13909, or otherwise;
- b. All other documents in the IRS’s possession that may or do relate to the IRS Inquiries, including any documents showing how the IRS reached a decision, or contributed to the IRS’s decision, to raise the IRS Inquiries;
- c. All documents provided to, made available to, seen by, referred to, or otherwise provided for use or used, in any manner by the applicable high-level Treasury official (as that phrase is used in IRC section 7611(a)(2)), in forming a reasonable belief on the basis of facts and circumstances recorded in writing to justify the IRS examination of any, some, or all of FSTC, OHI-SD, and/or OHI-A [Optimum Health Institute - Austin];
- d. All other documents in the IRS’s possession that may or do relate to or show how the IRS reached a decision, or contributed to the IRS’s decision, to issue the two initial reports of examination issued to me under cover of letter dated January 21, 2021;
- e. All documents that relate to the Treasury Inspector General for Tax Administration (“TIGTA”) inquiry or investigation of Paul J. Dostart, and/or which relate to the interview of Paul J. Dostart by TIGTA agents on May 14, 2020, and which were created on or after January 1, 2020, and extend up until the present; and
- f. If you determine that there exist documents which are described in this FOIA request but which you decide to not disclose, a description of such document(s), the reasons for your non-disclosure decision, and any documents relied upon or that may be relied upon to make that decision.

1 A true and correct copy of the 2021 FOIA Request is attached hereto as Exhibit 3.

2 16. As noted above, Plaintiffs' 2021 FOIA Request seeks additional
3 categories of documents including those outlined in subsections "d" through "f" of
4 paragraph 15 above. These documents are necessary so that Plaintiffs may adequately
5 address and respond to the IRS's concerns and inquiries. In response to subsection
6 "e" of paragraph 15 above, in a letter dated April 23, 2021, Defendant, on behalf of
7 TIGTA, requested a 10-business-day extension to respond to that request. A true and
8 correct copy of that letter is attached hereto as Exhibit 4. On May 25, 2021, Defendant
9 produced approximately 250 pages of documents in response to subsection "e" of
10 paragraph 15 above; however, these are the only documents that Plaintiffs have
11 received, and Plaintiffs do not believe that this production includes all documents
12 responsive the request.

13 17. Pursuant to 5 U.S.C. § 552(a)(6)(A)(i), Defendant was required to
14 determine whether to comply with Plaintiffs' request within twenty (20) working days
15 after Defendant's receipt of Plaintiffs' FOIA request (i.e., by April 21, 2021), and to
16 notify Plaintiffs immediately of its determination, the reasons therefor, and the right
17 to appeal any adverse determination.

18 18. In a letter dated April 21, 2021, Defendant acknowledged receipt of
19 Plaintiffs' 2021 FOIA Request and assigned it case number 2021-11216. A true and
20 correct copy of that letter is attached hereto as Exhibit 5. In its April 21, 2021 letter,
21 Defendant notified Plaintiffs that it had extended the statutory response deadline date
22 to May 5, 2021, and also requested a further extension until June 22, 2021.

23 19. In a letter dated June 21, 2021, Defendant requested a third extension
24 until September 21, 2021 to respond to Plaintiffs' 2021 FOIA Request. A true and
25 correct copy of that letter is attached hereto as Exhibit 6.

26 20. In a letter dated September 17, 2021, Defendant requested a fourth
27 extension until December 21, 2021 to respond to Plaintiffs' 2021 FOIA Request. A
28 true and correct copy of that letter is attached hereto as Exhibit 7.

1 21. In addition to the requests for extensions of time by letter, Defendant has
2 called Plaintiffs' counsel no less than two times to request extensions.

3 22. As of the date of this Complaint, Defendant has failed to produce all of
4 the requested records in response to the 2021 FOIA Request or otherwise demonstrate
5 that the requested records are exempt from production.

6 23. Because Defendant has failed to comply with the time limit set forth in
7 5 U.S.C. § 552(a)(6)(A)(i), Plaintiffs are deemed to have exhausted any and all
8 administrative remedies with respect to Plaintiffs' 2021 FOIA Request, pursuant to
9 5 U.S.C. § 552(a)(6)(C).

10 **COUNT 1**

11 **(Violation of FOIA, 5 U.S.C. § 552)**

12 24. Plaintiffs reallege paragraphs 1 through 22 as if fully stated herein.
13 Defendant is unlawfully withholding records requested by Plaintiffs pursuant to
14 5 U.S.C. § 552.

15 25. Plaintiffs are being irreparably harmed by reason of Defendant's
16 unlawful withholding of records responsive to Plaintiffs' 2021 FOIA Request, and
17 will continue to be irreparably harmed unless Defendant is compelled to conform its
18 conduct to the requirements of the law.

19 **PRAYER**

20 WHEREFORE, Plaintiffs respectfully request that the Court:

21 1. Order Defendant to conduct searches for any and all records responsive
22 to Plaintiffs' 2021 FOIA Request and demonstrate that it employed search methods
23 reasonably likely to lead to the discovery of records responsive to Plaintiffs' 2021
24 FOIA Request;

25 2. Provide for expeditious proceedings in this action, including an order
26 that Defendant produce, by a date certain, any and all records responsive to Plaintiffs'
27 2021 FOIA Request;

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3. Award Plaintiffs their attorney’s fees and other costs reasonably incurred in this action, pursuant to 5 U.S.C. § 552(a)(4)(E); and

4. Grant Plaintiffs such other relief as the Court deems just and proper.

Respectfully submitted,

LiMANDRI & JONNA LLP

Dated: October 8, 2021

By:



Paul J. Dostart
Paul M. Jonna
Mark D. Myers
Attorneys for Plaintiffs

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EXHIBIT 1



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities Division
999 N. Capitol St. NE
Washington, D.C. 20003-3903

Free Sacred Trinity Church
Attn: Robert Nees, Jr., Chairman
2305 Historic Decatur Rd., Ste. 101
San Diego, CA 92106-6071

Date:
10/29/2018
Person to contact:
Name: E. Lowrey
ID number: 1000902602
Telephone: 415-837-6665
Fax: 855-813-2583
Taxpayer ID number:
[REDACTED]
Form:
990
Tax periods ended:
December 31, 2016
Manager's contact information:
Name: Greg Wooten
ID number: 1000072202
Telephone: 206-946-3482
Response due date:
15 days from date of this letter

Certified Mail

Dear Mr. Nees:

Why we're sending you this letter

We have some questions about your tax-exempt status as a church under Internal Revenue Code Section 501(a).

Our concerns are based on documentary information obtained from our review of your website and other sources. A search for your website directs the user directly to Optimum Health Institute (www.optimumhealth.org). This website presents the details of a residential body-mind-spirit program conducted at sites near San Diego, California and Austin, Texas. In 2011, a Federal district court judge found that your San Diego program constituted a business establishment and public accommodation. Our concern is that your program is being operated more than insubstantially for commercial purposes, which raises concerns about our continuing recognition of you as an organization described in section 501(c)(3). In addition, through comparing your exemption application correspondence of August 18, 2000 and your website, we are concerned whether to continue to recognize you as a church without a requirement to file annual Forms 990.

We can conduct inquiries and examinations to determine the accuracy of any tax return, create a return when a taxpayer doesn't file one, and determine the tax liability of any person or organization (Internal Revenue Code (IRC) Section 7602). However, IRC Section 7611 restricts us in conducting tax inquiries and examinations of churches and conventions or associations of churches. IRC Section 7611 protects the rights of churches, and provides a framework for us to resolve questions about their tax liability and tax-exempt status and to enforce the internal revenue laws.

As Tax Exempt and Government Entities Commissioner, I have a reasonable belief that you may not be tax-exempt as a church under IRC Section 501(a) or that you may be liable for tax. I'm approving this church tax inquiry as described in IRC Section 7611(a).

What you need to do

Respond to the enclosed Church Tax Inquiry Questions by the response due date above. Answer each question completely. If your responses resolve our concerns about your exempt status and tax liability, we'll close our inquiry.

Send your response to:

Evangeline Lowrey
Internal Revenue Agent
Internal Revenue Service
Mail Stop 7401
450 Golden Gate Avenue
San Francisco, CA 94102

If we don't hear from you by the response due date above, we may issue you Letter 5309, Notice of Church Examination, and begin an examination of your records or religious activities.

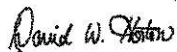
Where you can go for more information

The enclosed statement explains your administrative and constitutional rights during a tax inquiry and examination. You're entitled to a conference with us to discuss our concerns before we begin an examination. If we send you a Notice of Church Examination, we'll offer you the opportunity for a conference.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit taxpayeradvocate.irs.gov or call 877-777-4778.

If you have questions, you can contact the person at the top of this letter.

Sincerely,



Digitally signed by David W.
Horton
Date: 2018.10.29 09:58:57
-04'00'

David W. Horton
Acting Commissioner
Tax Exempt and Government Entities Division

Enclosures:

Church Tax Inquiry Questions
Statement of Administrative and Constitutional Rights

Free Sacred Trinity Church

Questions

We have concerns about continuing to recognize you as a tax-exempt church. Our concerns are based on documentary information obtained from our review of your website and other sources. A search for your website directs the user directly to Optimum Health Institute ("OHI") (www.optimumhealth.org). This website presents the details of a residential body-mind-spirit program conducted at sites near San Diego, California and Austin, Texas. In 2011, a Federal district court judge found that your San Diego program constituted a business establishment and public accommodation. Our concern is that your program is being operated more than insubstantially for commercial purposes, which raises concerns about our continuing recognition of you as an organization described in section 501(c)(3). In addition, through comparing your exemption application correspondence of August 18, 2000 and your website, we are concerned whether to continue to recognize you as a church without a requirement to file annual Forms 990.

Please answer the following questions:

1. Please identify the number of individuals who enrolled in your program at your San Diego, California and Austin, Texas locations ("guests") in the year 2016.
2. How many of these guests paid the full program fee/tuition? Please describe how you administer collecting program fee/tuition and room fees from guests. For example, is full payment expected before a Sunday arrival? Are payment plans permitted? If yes, what is the frequency of such?
3. How many of these guests were not required to pay the full program fee/tuition? Please explain the conditions necessary or presented to you for guests to avoid paying the full program fee/tuition? If some guests paid only part of the full program fee/tuition, please describe those circumstances.
4. How much revenue did you derive from guests paying program fee/tuition in 2016?
5. How much revenue did you derive from guests paying room fees in 2016?
6. Describe, categorize, and quantify any revenue other than program fee/tuition and room fees derived in 2016, including identifying and quantifying any amounts considered as charitable contributions.
7. Describe the considerations and processes you use in determining the amount to charge guests for program fees/tuition and room fees.
8. Who do you consider to be the competitors to your program? Have you conducted any market research either internally or through hiring a consultant or

independent contractor? If yes, please describe when such market research was conducted and the extent it was used or relied upon in operation of you program.

9. Do you prepare an annual budget? If yes, please describe the process you employ.

10. Please explain the Church's programs as carried out through OHI. How much did it cost to operate your San Diego, California and Austin, Texas programs in 2016?

11. Describe the processes you use in deciding how much to pay your employees for their services. How much total compensation inclusive of wages, taxable and non-taxable fringe benefits (e.g., parsonage and car allowances) did you pay each of your top five employees in 2016?

12. Do you have any financial reserves? If yes, how much did you have at the end of 2016? What are you plans for any reserves?

13. Do you advertise your San Diego, California and Austin Texas programs? If yes, please describe the content and distribution of such advertisements.

14. Have there been any changes in your religious beliefs and creed since your correspondence of August 18, 2000, wherein you articulated such? If yes, please describe.

15. In your correspondence of August 18, 2000, you stated that you conduct Sunday services, which are more extensive than your daily services. In 2016, did you conduct religious worship services as you previously described? Please explain. Are any of these services available for attendance by individuals from the general public without charge? On average, how many individuals attended any such services in 2016?

16. Did the Church have a congregation that includes a body of believers or communicants who assemble regularly for communal worship? Please describe the makeup of this congregation. How many individuals are in the Church's congregation that regularly assembles for communal worship? Is your communal worship open to the public? What days of the week/month does the congregation assemble for communal worship?

17. Does the Church have an established place of worship where the congregation of the Church assembles for communal worship? Please provide the location of this facility.

18. Is the Church associated with any other churches or denominations? Please describe these associations.

19. Does the Church have an organization of ordained ministers? Please describe the makeup of the organization of these ordained ministers. What are the qualifications to become an ordained minister in the Church?

20. Does the Church provide schools for the preparation of its ministers? Please provide a description of lessons taught during these classes.
21. Are the programs carried out through OHI administered by ordained ministers?
22. Please provide a list of the Church's current officers, directors, trustees and key employees.
23. Do you have any policies regarding your San Diego program with respect to compliance with California state laws known as the California Unruh Civil Rights Act, Cal. Civ. Code § 51, et. seq and the California Disabled Persons Act, Cal. Civ. Code § 54, et. seq? If yes, please describe such policies. If you dispute application of these laws to your San Diego program, please explain.
24. Please provide any additional information or explanations that the Church would like to provide to us relating to the subject matter of the above questions.



Your Rights as a Taxpayer

Publication 1

This publication explains your rights as a taxpayer and the processes for examination, appeal, collection, and refunds. Also available in Spanish.

The Taxpayer Bill of Rights

1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections, and will provide, where applicable, a collection due process hearing.

8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Examinations, Appeals, Collections, and Refunds

Examinations (Audits)

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change; or, you may receive a refund.

The process of selecting a return for examination usually begins in one of two ways. First, we use computer programs to identify returns that may have incorrect amounts. These programs may be based on information returns, such as Forms 1099 and W-2, on studies of past examinations, or on certain issues identified by compliance projects. Second, we use information from outside sources that indicates that a return may have incorrect amounts. These sources may include newspapers, public records, and individuals. If we determine that the information is accurate and reliable, we may use it to select a return for examination.

Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

By Mail

We handle many examinations and inquiries by mail. We will send you a letter with either a request for more information or a reason why we believe a change to your return may be needed. You can respond by mail or you can request a personal interview with an examiner. If you mail us the requested information or provide an explanation, we may or may not agree with you, and we will explain the reasons for any changes. Please do not hesitate to write to us about anything you do not understand.

By Interview

If we notify you that we will conduct your examination through a personal interview, or you request such an interview, you have the right to ask that the examination take place at a reasonable time and place that is convenient for both you and the IRS. If our examiner proposes any changes to your return, he or she will explain the reasons for the changes. If you do not agree with these changes, you can meet with the examiner's supervisor.

Repeat Examinations

If we examined your return for the same items in either of the 2 previous years and proposed no change to your tax liability, please contact us as soon as possible so we can see if we should discontinue the examination.

Appeals

If you do not agree with the examiner's proposed changes, you can appeal them to

the Appeals Office of the IRS. Most differences can be settled without expensive and time-consuming court trials. Your appeal rights are explained in detail in both Publication 5, Your Appeal Rights and How To Prepare a Protest If You Don't Agree, and Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund.

If you do not wish to use the Appeals Office or disagree with its findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of Federal Claims, or the U.S. District Court where you live. If you take your case to court, the IRS will have the burden of proving certain facts if you kept adequate records to show your tax liability, cooperated with the IRS, and meet certain other conditions. If the court agrees with you on most issues in your case and finds that our position was largely unjustified, you may be able to recover some of your administrative and litigation costs. You will not be eligible to recover these costs unless you tried to resolve your case administratively, including going through the appeals system, and you gave us the information necessary to resolve the case.

Collections

Publication 594, The IRS Collection Process, explains your rights and responsibilities regarding payment of federal taxes. It describes:

- What to do when you owe taxes. It describes what to do if you get a tax bill and what to do if you think your bill is wrong. It also covers making installment payments, delaying collection action, and submitting an offer in compromise.
- IRS collection actions. It covers liens, releasing a lien, levies, releasing a levy, seizures and sales, and release of property.
- IRS certification to the State Department of a seriously delinquent tax debt, which will generally result in denial of a passport application and may lead to revocation of a passport.

Your collection appeal rights are explained in detail in Publication 1660, Collection Appeal Rights.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, if you qualify for innocent spouse relief, you may be relieved of part or all of the joint liability. To request relief, you must file Form 8857, Request for Innocent Spouse Relief. For more information on innocent spouse relief, see Publication 971, Innocent Spouse Relief, and Form 8857.

Potential Third Party Contacts

Generally, the IRS will deal directly with you or your duly authorized representative.

However, we sometimes talk with other persons if we need information that you have been unable to provide, or to verify information we have received. If we do contact other persons, such as a neighbor, bank, employer, or employees, we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity in your case. If we do contact other persons, you have a right to request a list of those contacted. Your request can be made by telephone, in writing, or during a personal interview.

Refunds

You may file a claim for refund if you think you paid too much tax. You must generally file the claim within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. The law generally provides for interest on your refund if it is not paid within 45 days of the date you filed your return or claim for refund. Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, has more information on refunds.

If you were due a refund but you did not file a return, you generally must file your return within 3 years from the date the return was due (including extensions) to get that refund.

Taxpayer Advocate Service

TAS is an *independent* organization within the IRS that can help protect your taxpayer rights. We can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 1-877-777-4778.

Tax Information

The IRS provides the following sources for forms, publications, and additional information.

- **Tax Questions:** 1-800-829-1040 (1-800-829-4059 for TTY/TDD)
- **Forms and Publications:** 1-800-829-3676 (1-800-829-4059 for TTY/TDD)
- **Internet:** www.irs.gov
- **Small Business Ombudsman:** A small business entity can participate in the regulatory process and comment on enforcement actions of the IRS by calling 1-888-REG-FAIR.
- **Treasury Inspector General for Tax Administration:** You can confidentially report misconduct, waste, fraud, or abuse by an IRS employee by calling 1-800-366-4484 (1-800-877-8339 for TTY/TDD). You can remain anonymous.

Statement of Administrative and Constitutional Rights

The First Amendment of the Constitution provides that "Congress shall make no law respecting an establishment of religion or prohibiting the free exercise thereof." The first clause is referred to as the Establishment Clause; the second is the Free Exercise Clause. The Establishment Clause prohibits government sponsorship of religion. Central to this prohibition are the concepts of government neutrality and the separation between church and state. The Supreme Court has held that the Free Exercise Clause of the First Amendment is an absolute prohibition against the regulation of religious beliefs. The First Amendment provides substantial protection for lawful conduct grounded on religious beliefs. However, the government may limit religiously motivated conduct when the limitation is essential to accomplish an overriding governmental interest. Section 7611 of the Internal Revenue Code (IRC) provides the following protections to organizations claiming to be churches or conventions or associations of churches:

1. The IRS may begin a church tax inquiry only if an appropriate high-level Treasury official reasonably believes, on the basis of facts and circumstances recorded in writing, that an organization claiming to be a church or convention or association of churches may not qualify for exemption, may be carrying on an unrelated trade or business (within the meaning of IRC § 513), may otherwise be engaged in taxable activities or may have entered into an IRC § 4958 excess benefit transaction with a disqualified person.

2. If the IRS begins a tax inquiry, it is required to provide the church written notice at the beginning of the inquiry. The Notice of Church Tax Inquiry must contain an explanation of the concerns that gave rise to the inquiry and the general subject matter of the inquiry. It must also contain an explanation of the provisions of the IRC that authorize the inquiry and a general explanation of applicable administrative and constitutional provisions with respect to the inquiry.

3. If the IRS wishes to examine a church's records or religious activities, the Secretary of the Treasury, or his or her delegate, must personally approve the examination and must provide an additional written notice (Notice of Church Examination) to the church at least 15 calendar days prior to the examination. At the same time the IRS gives notice to the church, the IRS must notify IRS Counsel of the proposed examination. IRS Counsel is then

allowed 15 days to file a non-binding advisory opinion about the examination.

The Notice of Church Examination is required to include the following: a copy of the Notice of Church Tax Inquiry previously provided; a description of the church records and activities which the IRS wishes to examine; a copy of all documents collected or prepared by the IRS for use in the examination that are required to be disclosed under the Freedom of Information Act (5 U.S.C. 552) as supplemented by IRC § 6103; and an offer of a conference with the IRS to discuss the concerns which gave rise to the inquiry and the general subject matter of the inquiry prior to the examination. The IRS may send the Notice of Church Examination to the church no less than 15 days after the Notice of Church Tax Inquiry. However, the IRS must generally mail the Notice of Church Examination, within 90 days after the Notice of Church Tax Inquiry or the IRS is required to end the inquiry without change to the church's tax status.

4. Failure of the IRS to substantially comply with the above requirements may result in a stay of summons enforcement proceedings to gain access to church records until the requirements are satisfied.

5. The IRS is generally required to complete any church tax inquiry or examination no later than two years after the date on which the Notice of Church Examination was mailed to the church. The two-year period may be extended by mutual agreement between the church and the IRS. It is also suspended during certain judicial proceedings and during any period in excess of 20 days but not in excess of six months, during which a church or its agents fail to comply with any reasonable IRS request for church records or other information. However, in the case of a church tax inquiry in which there is no Notice of Church Examination, the IRS is generally required to complete the inquiry within 90 days after the date on which the Notice of Church Tax Inquiry was mailed to the church.

6. The IRS is limited initially to an examination of church records relevant to the church's tax-exempt status for the three most recently completed tax years preceding the date of the Notice of Church Examination. If the church is not exempt for any of those three years, the IRS may examine relevant records for the six completed tax years immediately preceding the Notice of Church Examination. The IRS may examine church records of a year earlier than the third or sixth completed taxable

years if material to a determination of tax-exempt status during the three or six-year period. For examinations relating to unrelated business taxable income, when no return is filed, the IRS may assess tax for the six most recently completed taxable years preceding the date of the Notice of Church Examination. The IRS may examine church records of a year earlier than the sixth year if material to a determination of unrelated business income tax liability during the six-year period. For examinations involving issues other than determination of exempt status or unrelated business income tax liability, there is no limit on the taxable periods that may be examined if no return has been filed. If a church has filed a tax return, the normal rules for determining tax liability or assessing tax apply.

7. IRS Counsel must approve, in writing, an adverse determination concerning the tax-exempt status of an organization claiming to be a church, an adverse determination concerning the right of an organization claiming to be a church to receive tax deductible contributions, or the issuance of a notice of tax deficiency to a church or disqualified person subject to IRC § 4958 tax following a church tax examination.

8. An organization claiming to be a church is entitled to bring a declaratory judgment action under IRC § 7428 once the IRS issues a revenue agent's final report revoking or denying the church's tax exempt status.

9. An inquiry or examination begun within five years of the date of the Notice of Church Examination (or if no Notice of Church Examination is sent, a Notice of Church Tax Inquiry), must be approved by the Secretary of the Treasury, or his or her delegate. This approval is not required if the second examination does not involve the same or similar issues as the preceding inquiry or examination or if the first inquiry or examination resulted in a change to the organization's exempt status, an assessment of unrelated business income tax or other tax, or a recommendation for a substantive change in the church's operations, including accounting practices.

EXHIBIT 2



4180 LA JOLLA VILLAGE DRIVE, SUITE 530
LA JOLLA, CALIFORNIA 92037-1474
TELEPHONE: 858-623-4200
FAX: 858-623-4299

PAUL J. DOSTART
DIRECT DIAL 858-623-4210
E-MAIL: PAUL.DOSTART@SDLAW.COM

March 4, 2019

VIA U.S. CERTIFIED MAIL

Tracking Number: 7017 1450 0002 0046 8829

Internal Revenue Service
Disclosure Scanning Operation – Stop 93A
PO Box 621506
Atlanta, GA 30362

Re: **Freedom of Information Act Request (2nd version)**
Case Number: F19036-0048
Your Reference – TEGE EO 7982
Free Sacred Trinity Church (EIN: [REDACTED])
Optimum Health Institute – San Diego (EIN: [REDACTED])
Optimum Health Institute – Austin (EIN: [REDACTED])

Dear Disclosure Manager:

This is a request under the Freedom of Information Act (“FOIA”). This is materially the same as my FOIA request dated February 3, 2019, copies of which were sent to Internal Revenue Agent Evangeline Lowrey and Acting Commissioner Tax Exempt and Government Entities Division David W. Horton. This letter includes an original, wet-ink signature in response to your letter dated February 14, 2019 (which was post-marked February 25, 2019), a copy of which is enclosed for your ease of reference. **Please confirm by fax (858-623-4299) or telephone (to me at 858-623-4210, or to my paralegal at 858-623-4260) that this signature is sufficient to process this FOIA request.**

Pursuant to FOIA, I respectfully request that copies of all documents¹ falling within the description below and relating to my clients, Free Sacred Trinity Church (“FSTC”), and to FSTC’s two subordinate organizations (Optimum Health Institute – San Diego (EIN: [REDACTED]) (“OHI-SD”) and Optimum Health Institute – Austin (EIN: [REDACTED]) (“OHI-A”)), be provided to me. I do not wish to inspect the documents first. The documents I am requesting include:

¹ For the purposes of this request, “document” is intended to have the broadest possible meaning and includes any writing or recorded matter of every kind or description, however produced or reproduced, including but not limited to: letters, correspondence, memoranda, notes, emails, spreadsheets, summaries, reports, electronic data, discs or other magnetic storage devices, faxes, and electronic file notes.



Internal Revenue Service
Re: Freedom of Information Act Request (2nd version)
Case Number: F19036-0048
Your Reference – TEGE EO 7982

Free Sacred Trinity Church (EIN: [REDACTED])
Optimum Health Institute – San Diego (EIN: [REDACTED])
Optimum Health Institute – Austin (EIN: [REDACTED])

March 4, 2019

Page 2

1. The IRS's entire file (including, without limitation, its administrative file), that may or does relate to the IRS Inquiries (as defined below), including, without limitation:
 - a. All intra-IRS correspondence and referrals;
 - b. All inter-agency correspondence and referrals;
 - c. All inter-governmental entity (e.g., state governmental entity) correspondence and referrals; and
 - d. All whistleblower filings or public complaints howsoever documented and regardless of whether on Form 211, Form 13909, or otherwise;
2. All other documents in the IRS's possession that may or do relate to the IRS Inquiries, including any documents showing how the IRS reached a decision, or contributed to the IRS's decision, to raise the IRS Inquiries;
3. All documents provided to, made available to, seen by, referred to, or otherwise provided for use or used, in any manner by the applicable high-level Treasury official (as that phrase is used in IRC section 7611(a)(2)), in forming a reasonable belief on the basis of facts and circumstances recorded in writing to justify the IRS examination of any, some, or all of FSTC, OHI-SD, and/or OHI-A; and
4. If you determine that there exist documents which are described in this FOIA request but which you decide to not disclose, a description of such document(s), the reasons for your non-disclosure decision, and any documents relied upon or that may be relied upon to make that decision.

If a USB stick or DVD is more convenient for you, that is satisfactory to me; if possible, I would prefer to receive the documents in an electronic format.

In order to determine my status for the applicability of fees, I am an attorney representing FSTC and its two integrated auxiliaries in relation to the IRS's recent line of inquiries ("IRS Inquiries") regarding FSTC's tax-exempt status. The IRS Inquiries came to my attention by a letter dated October 29, 2018, with a description of the IRS's concerns regarding FSTC's status, including the following: "Our concern is that your program is being operated more than insubstantially for commercial purposes, which raises concerns about [the IRS's] continuing recognition of [FSTC] as an organization described in section



Internal Revenue Service
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Optimum Health Institute – San Diego (EIN: [REDACTED])
Optimum Health Institute – Austin (EIN: [REDACTED])

March 4, 2019

Page 3

501(c)(3)...” In order to fully address and provide responses to the IRS’s concerns, we would like to understand what caused the IRS to begin the IRS Inquiries.

As proof of identity I am including copies of the Form 2848 powers of attorney for FSTC, OHI-SD, and OHI-A. I am also attaching a copy of my California State Bar membership page and a copy of my California driver’s license.

I am willing to pay document production fees for this request up to a maximum of \$2,500, if there are fees payable even though I am the authorized representative of FSTC (and of its two integrated auxiliaries), the church that is being harassed by the IRS Inquiries. If you estimate that the fees you propose to assess will exceed this limit, please inform me first (858-623-4210). Please also contact me as necessary to resolve any issues, clarify the scope of this request, or help identify a specific document containing the information sought.

Very truly yours,
DOSTART HANNINK & COVENEY LLP


Paul J. Dostart

cc: Robert P. Nees, Ecclesiastical Superior
876567.1

my original signature




PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

COPY

February 14, 2019

Dostart, Hannink & Coveney, LLP
Attn: Mr. Paul Dostart
4180 La Jolla Village Drive, Suite 530
La Jolla, CA 92037-1474

RE: Free Sacred Trinity Church
Optimum Health Institute – San Diego
Optimum Health Institute - Austin

Dear Mr. Dostart:

This is our final response to your Freedom of Information Act (FOIA) request dated February 4, 2019 that we received on February 4, 2019.

We need the items checked below before we can process your FOIA request.

- Describe the records in reasonably sufficient detail to enable us to find them. This may include [indicate additional information needed to clarify request].
- Provide proof of your right to access the requested records. Acceptable proof may include [describe examples of acceptable proof].
- Establish your identity by submitting:
 - a. Your signature, address, and one other identifier (such as a copy of a driver's license) bearing your signature if you make the request by mail; or
 - b. A notarized statement swearing to or affirming your identity. The notary seal must be on the same page as your signature; or
 - c. A statement made under penalty of perjury in accordance with 28 U.S.C. 1746, swearing to or affirming your identity. If the declaration is sworn within the United States, its territories, possessions, or commonwealths, the sworn statement must include the following language: "I declare (or certify, verify, or state) under penalty of perjury that the foregoing is true and correct. Executed on (date)."

- Request must be signed. A stamped signature is not sufficient to establish a requester's identity or right to obtain access to records the disclosure of which is restricted by statute or other authority. A FOIA request for such records under 5 USC §552(a)(3) must, therefore, be physically signed by the requester.
- Provide your social security number.
- State your agreement to pay for search and copying fees or request that they be reduced or waived. Fees may be reduced or waived only if you can show that disclosure of the requested information is in the public interest rather than the commercial interest of the requester.

Please send us the indicated information within 35 days, along with a copy of this letter and your original request with the information requested. The 20 days we are allowed to comply with your request will begin when we receive the requested information.

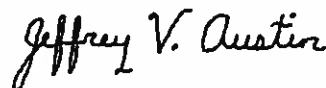
You may contact me, the FOIA Public Liaison, Jeffrey V. Austin, to discuss your request at:

600Arch St. Room 7214, Philadelphia, PA 19105
Tel. 267-941-2464

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any questions please call Senior Disclosure Specialist L. Fontanez ID # 0314097, at 954-991-4151 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19036-0048.

Sincerely,



Jeffrey V Austin
Disclosure Manager
Disclosure Office 07

Internal Revenue Service

Mall Stop 4030
7850 S.W. 6th Court
Plantation, FL 33324-3202

Official Business
Penalty for Private Use, \$300

neopost
02/25/2019
FIRST CLASS MAIL
US POSTAGE \$000.50
US OFFICIAL MAIL
For Private Use
ZIP 33324
3414112120080



Dostart, Hannink & Coveney, LLP
Attn: Mr. Paul Dostart
4180 La Jolla Village Drive, Suite 530
La Jolla, CA 92037-1474

92037\$1474 0050 

1017P
10-2008

Form **2848**
 (Rev. January 2016)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

OMB No. 1545-0150

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date _____

► Go to www.irs.gov/Form2848 for instructions and the latest information.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Free Sacred Trinity Church 2305 Historic Decatur Road, Suite 101 San Diego, CA 92106		Taxpayer identification number(s) [REDACTED]	
		Daytime telephone number 858-634-5507	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Paul J. Dostart 4180 La Jolla Village Drive, Suite 530 La Jolla, CA 92037		CAF No. 9005-16083R PTIN P01224339 Telephone No. 858.623.4210 Fax No. 858.623.4299	
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>		Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
Name and address Kenneth G. Coveney 4180 La Jolla Village Drive, Suite 530 La Jolla, CA 92037		CAF No. 9000-58141R PTIN P00543279 Telephone No. 858.623.4240 Fax No. 858.623.4299	
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>		Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
Name and address		CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____	
(Note: IRS sends notices and communications to only two representatives.)		Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
Name and address		CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____	
(Note: IRS sends notices and communications to only two representatives.)		Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Letter 5307, Income Tax Exemption	990	2016, 2017, 2018, 2019, 2020

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Use Not Recorded on CAF**

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider;

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

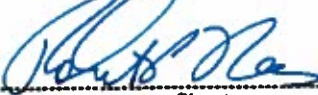
For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Form 2848 (Rev. 1-2018)

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.
▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.



12/6/2018
Date

CEO & Ecclesiastical Superior
Title (if applicable)

Rev. Robert P. Nees
Print Name

Free Sacred Trinity Church
Print name of taxpayer from line 1 if other than individual

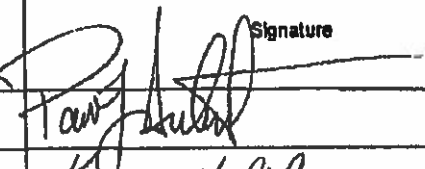
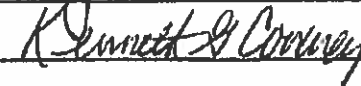
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister)
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230)
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the Instructions for additional information.
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
A	CA	081841		03 Dec 2018
A	CA	053350		12/3/18

Form **2848**
 (Rev. January 2016)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

OMB No. 1545-0150
 For IRS Use Only
 Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date _____

Go to www.irs.gov/Form2848 for instructions and the latest information.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Optimum Health Institute - Austin 265 Cedar Lane Cedar Creek, TX 78612		Taxpayer identification number(s) [REDACTED]	
		Daytime telephone number 858-634-5507	Plan number (if applicable)

herby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Paul J. Dostart 4180 La Jolla Village Drive, Suite 530 La Jolla, CA 92037 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 9005-16083R PTIN P01224339 Telephone No. 858.623.4210 Fax No. 858.623.4299 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Kenneth G. Coveney 4180 La Jolla Village Drive, Suite 530 La Jolla, CA 92037 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 9000-58141R PTIN P00543279 Telephone No. 858.623.4240 Fax No. 858.623.4299 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Letter 5307, Income Tax Exemption	990	2016, 2017, 2018, 2019, 2020

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4, Specific Use Not Recorded on CAF

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider;

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return;

Other acts authorized: _____

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions.

Form 2848 (Rev. 1-2016)

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
 List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.
▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.


 Signature

12/ 6 /2018
 Date

CEO
 Title (if applicable)

Rev. Robert P. Nees
 Print Name

Optimum Health Institute - Austin
 Print name of taxpayer from line 1 if other than individual

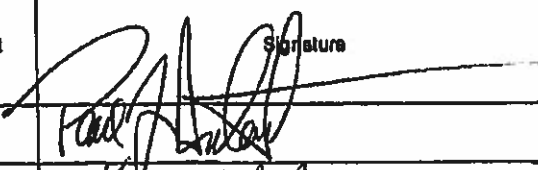
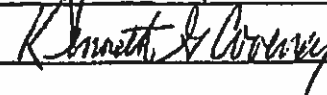
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister)
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared it there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
A	CA	081841		03 Dec 2018
A	CA	053350		12/3/18

Form **2848**
 (Rev. January 2018)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
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OMB No. 1545-0150

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Received by

Name

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1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Optimum Health Institute - San Diego 6970 Central Avenue Lemon Grove, CA 91945		Taxpayer identification number(s) [REDACTED]	
		Daytime telephone number 858-634-5507	Plan number (if applicable)

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2 Representative(s) must sign and date this form on page 2, Part II.

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For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Form 2848 (Rev. 1-2018)

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7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.
 ► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

 12/ 6 /2018 _____ CEO
 Signature Date Title (if applicable)

Rev. Robert P. Nees _____ Optimum Health Institute - San Diego
 Print Name Print name of taxpayer from line 1 if other than individual

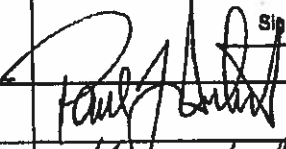
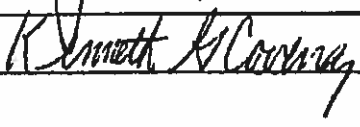
Part II Declaration of Representative

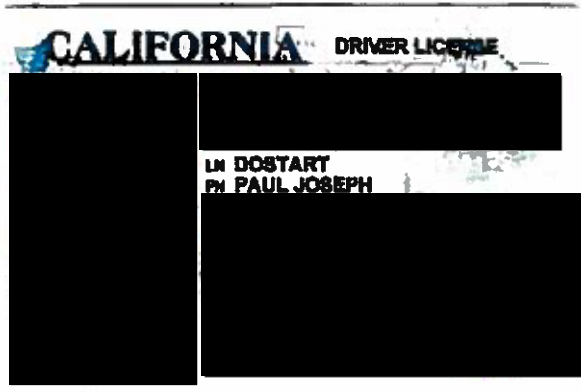
Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there, and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister)
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Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
A	CA	081841		03 Dec 2018
A	CA	053350		12/3/18





Select Language ▼

Paul Joseph Dostart #81841

License Status: Active

Address Dostart Hannink & Coveney LLP, 4180 La Jolla Village Dr, Ste 530, La Jolla, CA 92037-1474

County San Diego County

Phone Number (858) 623-4210

Fax Number (858) 623-4299

Email pdostart@sdlaw.com

Law School Univ of Houston Law Center, Houston TX

Below you will find all changes of license status due to both non-disciplinary administrative matters and disciplinary actions.

Date	License Status	Discipline	Administrative Action
Present	Active		
11/29/1978	Admitted to	The State Bar of California	

CLA Sections: Business Law
Trusts & Estates

California Lawyers Association (CLA) is an independent organization and is not part of The State Bar of California

Additional Information:

- Explanation of licensee status
- Explanation of disciplinary system
- Explanation of disciplinary actions
- Copies of official licensee discipline records are available upon request

© 2019 The State Bar of California

EXHIBIT 3



4180 LA JOLLA VILLAGE DRIVE, SUITE 530
LA JOLLA, CALIFORNIA 92037-1474
TELEPHONE: 858-623-4200
FAX: 858-623-4299

PAUL J. DOSTART
DIRECT DIAL 858-623-4210
E-MAIL: PAUL.DOSTART@SDLAW.COM

March 12, 2021

VIA FACSIMILE AND U.S.P.S. PRIORITY
TRACKED MAIL

Tracking Number: 9405 5036 9930 0316 5250 43
Fax: 877-891-6035

Internal Revenue Service
Central Processing Unit
Stop 93A
Post Office Box 621506
Atlanta, GA 30362

With Copies by Email to:

Email: Stephanie.A.Sasarak@usdoj.gov

Email: Evangeline.Lowrey@irs.gov

Stephanie Sasarak
Trial Attorney
U.S. Department of Justice, Tax Division
Eastern Region
P.O. Box 227, Ben Franklin Station
Washington, DC 20044

Evangeline Lowrey, Revenue Agent
Tax Exempt & Government Entities
Internal Revenue Service
450 Golden Gate Avenue, MS 7401
San Francisco, CA 94102

Re: **Freedom of Information Act Request (Renewal and Expansion)**
Case Number: F19071-0040
Tax Court Case Number: 3:19-cv-02358-W-JLB
Free Sacred Trinity Church (EIN: 31-1720683)
Optimum Health Institute – San Diego (EIN: 71-0895144)
Optimum Health Institute – Austin (EIN: 74-2945511)

Dear Disclosure Manager:

This letter renews and expands upon my previous request under the Freedom of Information Act (“FOIA”) dated March 4, 2019 (Case Number F19071-0040). The documents outlined in this FOIA request are similar to (and in some cases materially the same as) the documents outlined in my previous FOIA request, except with respect to the period covered.



Internal Revenue Service
Re: Freedom of Information Act Request (Renewal and Expansion)
Case Number: F19071-0040
Free Sacred Trinity Church v. IRS (S.D. Ca.) 3:19-cv-02358-W-JLB
Free Sacred Trinity Church (EIN: 31-1720683)
Optimum Health Institute – San Diego (EIN: 71-0895144)
Optimum Health Institute – Austin (EIN: 74-2945511)
March 12, 2021
Page 2

Pursuant to FOIA, I respectfully request that copies of all documents¹ falling within the description below and relating to my clients, Free Sacred Trinity Church (“**FSTC**”), and to FSTC’s two subordinate organizations (Optimum Health Institute – San Diego (EIN: 71-0895144) (“**OHI-SD**”) and Optimum Health Institute – Austin (EIN: 74-2945511) (“**OHI-A**”)), be provided to me if such documents (as to items 1 to 4, inclusive) were prepared or are dated during the period beginning March 4, 2019, up until the date on which you provide your final batch of documents to me relating to this request. I do not wish to inspect the documents first. The documents I am requesting include:

1. The IRS’s entire file (including, without limitation, its administrative file), that may or does relate to the IRS Inquiries (as defined below), including, without limitation:
 - a. All intra-IRS correspondence and referrals;
 - b. All inter-agency correspondence and referrals;
 - c. All inter-governmental entity (e.g., state governmental entity) correspondence and referrals; and
 - d. All whistleblower filings or public complaints howsoever documented and regardless of whether on Form 211, Form 13909, or otherwise;
2. All other documents in the IRS’s possession that may or do relate to the IRS Inquiries, including any documents showing how the IRS reached a decision, or contributed to the IRS’s decision, to raise the IRS Inquiries;
3. All documents provided to, made available to, seen by, referred to, or otherwise provided for use or used, in any manner by the applicable high-level Treasury official (as that phrase is used in IRC section 7611(a)(2)), in forming a reasonable belief on the basis of facts and circumstances recorded in writing to justify the IRS examination of any, some, or all of FSTC, OHI-SD, and/or OHI-A;

¹ For the purposes of this request, “document” is intended to have the broadest possible meaning and includes any writing or recorded matter of every kind or description, however produced or reproduced, including but not limited to: letters, correspondence, memoranda, notes, emails, spreadsheets, summaries, reports, electronic data, discs or other magnetic storage devices, faxes, and electronic file notes.



Internal Revenue Service
Re: Freedom of Information Act Request (Renewal and Expansion)
Case Number: F19071-0040
Free Sacred Trinity Church v. IRS (S.D. Ca.) 3:19-cv-02358-W-JLB
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Optimum Health Institute – Austin (EIN: 74-2945511)

March 12, 2021

Page 3

4. All other documents in the IRS's possession that may or do relate to or show how the IRS reached a decision, or contributed to the IRS's decision, to issue the two initial reports of examination issued to me under cover of letter dated January 21, 2021;
5. Independently, I am also requesting all documents that relate to the inquiry or investigation of Paul J. Dostart by the Office of Treasury Inspector General for Tax Administration ("TIGTA"), and/or which relate in any manner to the interview of Paul J. Dostart by TIGTA agents on May 14, 2020, and which documents were created on or after January 1, 2020, and extend up until the present.² For the avoidance of doubt, we are of the view that such inquiry or investigation, and interview, manifested an abuse of authority by IRS representatives and were a blatant attempt to intimidate taxpayer counsel using extortion or willful oppression in order to unlawfully secure a concession from the taxpayer (FSTC, OHI-San Diego and OHI-Austin), and in that regard, our request for documents expressly includes all documents which evidence any other actions or follow-up that was identified or recommended by TIGTA, regardless of whether IRC § 7214 was expressly identified in any such follow-up documentation; and
6. If you determine that there exist documents which are described in this FOIA request but which you decide to not disclose, a description of such document(s), the reasons for your non-disclosure decision, and any documents relied upon or that may be relied upon to make that decision.

My preference is to download these documents from a secure electronic document repository system. If a USB stick or DVD is more convenient for you, that is satisfactory to me; if possible, I would prefer to receive the documents in an electronic format.

In order to determine my status for the applicability of fees, I am an attorney representing FSTC and its two integrated auxiliaries in relation to the IRS's line of inquiries ("**IRS Inquiries**") regarding FSTC's tax-exempt status. The IRS Inquiries came to my attention by a letter dated October 29, 2018, with a description of the IRS's concerns regarding FSTC's status, including the following: "Our concern is that your program is being operated more than insubstantially for commercial purposes, which raises concerns about [the IRS's] continuing recognition of [FSTC] as an organization described in section

² The TIGTA Special Agents who conducted such interview were Cindy Niu and Salvador Correa. For the avoidance of doubt, Ms. Niu and Mr. Correa acted with professionalism at all times.



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Optimum Health Institute – Austin (EIN: 74-2945511)

March 12, 2021

Page 4

501(c)(3)...” In order to fully address and provide responses to the IRS’s concerns, we would like to understand what caused the IRS to begin the IRS Inquiries.

In addition, I am the attorney of record in Southern District of California Case Number 3:19-cv-02358-W-JLB, which case was filed after the IRS failed to timely respond to my March 4, 2019, FOIA request. I represent plaintiffs FSTC and OHI-SD in that case. Documents that are in the district court’s document index are exempt from this request and do not need to be provided.

As proof of identity I am including copies of the Form 2848 powers of attorney for FSTC, OHI-SD, and OHI-A. I am also attaching a copy of my California State Bar membership page and a copy of my California driver’s license.

I am willing to pay document production fees for this request up to a maximum of \$2,500, if there are fees payable even though I am the authorized representative of FSTC (and of its two integrated auxiliaries), the church that is being harassed by the IRS Inquiries, and of course, I am personally the attorney who was illegally harassed by the TIGTA interview. If you estimate that the fees you propose to assess will exceed this limit, please inform me first (858-623-4210). Please also contact me as necessary to resolve any issues, clarify the scope of this request, or help identify a specific document containing the information sought.

Very truly yours,
DOSTART HANNINK & COVENEY LLP



Paul J. Dostart

cc: Robert P. Nees, Ecclesiastical Superior
Christopher Rizek, Esq.
Meghan Biss, Esq.

943060.1

Form **2848**
 (Rev. January 2018)
 Department of the Treasury
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OMB No. 1545-0150
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1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Free Sacred Trinity Church 2305 Historic Decatur Rd., Ste 101 San Diego, CA 92106-6071	Taxpayer identification number(s) 31-1720683 Daytime telephone number (858) 634-5507 Plan number (if applicable)
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Name and address Christopher S. Rizek Caplin & Drysdale, Chtd., 1 Thomas Circle NW, Ste. 1100 Washington, DC 20005 Check If to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 8005-48518R PTIN P01483038 Telephone No. (202) 862-8852 Fax No. (202) 429-3301 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Meghan R. Biss Caplin & Drysdale, Chtd., 1 Thomas Circle NW, Ste. 1100 Washington, DC 20005 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0313-82140R PTIN P02157602 Telephone No. (202) 862-7866 Fax No. (202) 429-3301 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Kenneth G. Coveney 4180 La Jolla Village Drive, Suite 530 La Jolla, CA 92037 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 9000-58141R PTIN P00543279 Telephone No. (858) 623-4240 Fax No. (858) 623-4299 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Tax-Exempt Status and Examination	Form 990	2016 - 2021
Group Exemption	Form 990	2016 - 2021

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Use Not Recorded on CAF**

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Access my IRS records via an Intermediate Service Provider;
 Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

 Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
 List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.
▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.


 Signature _____ Date 11/12/19 _____ Title (if applicable) CEO & Ecclesiastical Superior

Rev. Robert P. Nees Free Sacred Trinity Church
 Print Name _____ Print name of taxpayer from line 1 if other than individual


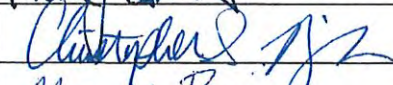
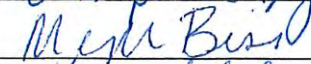
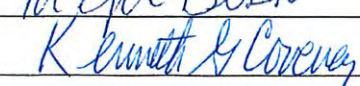
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See *Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information*.
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

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Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	CA	081841		12 Nov 2019
a	DC	370796		11/12/19
a	DC	1602518		11/12/19
a	CA	053350		11/12/2019

Form **2848**
 (Rev. January 2018)
 Department of the Treasury
 Internal Revenue Service

Power of Attorney and Declaration of Representative

OMB No. 1545-0150
 For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date _____

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Optimum Health Institute - San Diego 6970 Central Avenue Lemon Grove, CA 91945	Taxpayer identification number(s) 71-0895144
	Daytime telephone number (858) 634-5507
	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Paul J. Dostart 4180 La Jolla Village Drive, Suite 530 La Jolla, CA 92037 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 9005-16083R PTIN P01224339 Telephone No. (858) 632-4210 Fax No. (858) 623-4299 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Christopher S. Rizek Caplin & Drysdale, Chtd., 1 Thomas Circle NW, Ste. 1100 Washington, DC 20005 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 8005-48518R PTIN P01483038 Telephone No. (202) 862-8852 Fax No. (202) 429-3301 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Meghan R. Biss Caplin & Drysdale, Chtd., 1 Thomas Circle NW, Ste. 1100 Washington, DC 20005 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0313-82140R PTIN P02157602 Telephone No. (202) 862-7866 Fax No. (202) 429-3301 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Kenneth G. Coveney 4180 La Jolla Village Drive, Suite 530 La Jolla, CA 92037 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 9000-58141R PTIN P00543279 Telephone No. (858) 623-4240 Fax No. (858) 623-4299 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

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Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Tax-Exempt Status and Examination	Form 990	2016 - 2021
Group Exemption	Form 990	2016 - 2021

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

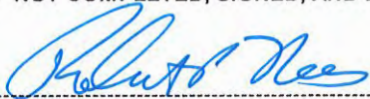
Access my IRS records via an Intermediate Service Provider;
 Authorize disclosure to third parties; Substitute or add representative(s); Sign a return;

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
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6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.
▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.



11/12/19
 Date

CEO
 Title (if applicable)

Signature

Rev. Robert P. Nees
 Print Name

Optimum Health Institute - San Diego
 Print name of taxpayer from line 1 if other than individual


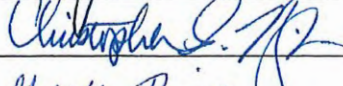
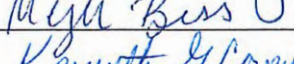
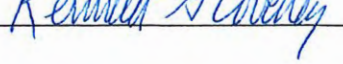
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

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- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
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 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
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a	CA	081841		12 NOV 2019
a	DC	370796		11/12/19
a	DC	1602518		11/12/19
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Form **2848**
 (Rev. January 2018)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

OMB No. 1545-0150
 For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date _____

► Go to www.irs.gov/Form2848 for instructions and the latest information.

Part I Power of Attorney
Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Optimum Health Institute - Austin 265 Cedar Lane Cedar Creek, TX 78612		Taxpayer identification number(s) 74-2945511	
		Daytime telephone number (858) 634-5507	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Paul J. Dostart 4180 La Jolla Village Drive, Suite 530 La Jolla, CA 92037 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 9005-16083R PTIN P01224339 Telephone No. (858) 632-4210 Fax No. (858) 623-4299 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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Signature

11/12/19
Date

CEO
Title (if applicable)

Rev. Robert P. Nees
Print Name

Optimum Health Institute - Austin
Print name of taxpayer from line 1 if other than individual

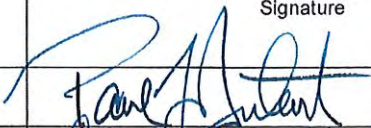
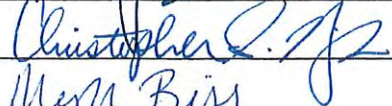
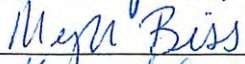
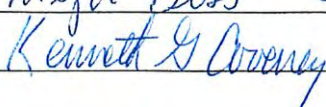
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a	DC	370796		11/12/19
a	DC	1602518		11/12/19
a	CA	053350		11/12/2019

California USA DRIVER LICENSE 



DL **N8784226** CLASS C
EXP **11/12/2022** END NONE
LN DOSTART
FN PAUL JOSEPH
3115 BREMERTON PL
LA JOLLA, CA 92037
DOB **11/12/1951** 11121951
RSTR NONE



SEX M HAIR BRN EYES BLU
HGT 5'-08" WGT 185 lb POSS ISS
DD 03/03/2020519B3/BBFD/22 03/03/2020





Paul Joseph Dostart #81841

License Status: Active

Address: Dostart Hannink & Coveney LLP, 4180 La Jolla Village Dr, Ste 530, La Jolla, CA 92037-1474

County: San Diego County

Phone Number: (858) 623-4210

Fax Number: (858) 623-4299

Email: pdostart@sdlaw.com

Law School: Univ of Houston Law Center; Houston TX

Below you will find all changes of license status due to both non-disciplinary administrative matters and disciplinary actions.

Date	License Status	Discipline	Administrative Action
Present	Active		
11/29/1978	Admitted to The State Bar of California		

Additional Information:

- Explanation of licensee status
- Explanation of disciplinary system
- Explanation of disciplinary actions
- Copies of official licensee discipline records are available upon request

CLA Sections: Business Law
Taxation

California Lawyers Association (CLA) is an independent organization and is not part of The State Bar of California.

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EXHIBIT 4

INTERNAL REVENUE SERVICE



FAX TRANSMISSION
Cover Sheet

Date: April 21, 2021

To: Paul Dostart

Address/Organization: _____

Fax Number: (858) 623-4299 Office Number: _____

From: Merriam Fatima

Address/Organization: _____

Fax Number: _____ Office Number: _____

Number of pages: *Including cover page*

Subject: FOIA Request

Good Afternoon!

Attached is an extension letter.

FYI:

I have transferred a portion of your request to TIGTA as per our conversation on 4/9.
I am in contact with TEGE regarding your document request and is waiting for an update on the progress.

Please call me if you have any questions.

Try to be a rainbow in someone's cloud. -Maya Angelu
Fate Merriam
Senior Disclosure Specialist
DO 10
(206)946-3528 (Phone)
(855)205-9333 (E-Fax)
Internal Revenue Service

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

M/S W625

915 2nd Avenue

Seattle, WA 98174



**Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
Centralized Processing Unit**

Stop 93A
PO Box 621506
Atlanta, GA 30362

Paul J. Dostart
Dostart Hannink & Coveney LLP
4180 La Jolla Village Dr., Ste. 530
La Jolla, CA 92037-1474

Date:

April 21, 2021

Employee name:

Fatima Merriam

Employee ID number:

1000226048

Telephone number:

206-946-3528

Fax number:

855-205-9333

Case number:

2021-11216

Re: Free Sacred Trinity Church,
Optimum Health Institute-San
Diego, Optimum Health Institute-
Austin

Dear Paul J. Dostart:

This is in response to your Freedom of Information Act (FOIA) request dated March 19, 2021, received in our office on March 24, 2021.

You asked for examination administrative files dated after response from FOIA request F19071-0040 dated December 20, 2019 for Free Sacred Trinity Church, Optimum Health Institute-San Diego and Optimum Health Institute- Austin.

I'm unable to provide the information you requested by April 21, 2021, which is the 20 business-day period allowed by law. In certain circumstances, the FOIA allows for an additional 10-day statutory extension.

I need additional time to:

- 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 another IRS office

As part of this extension, the statutory response date will be extended to May 5, 2021. Unfortunately, I will still be unable to respond to you by the extended statutory response date.

I need additional time to search for records and review records and expect to complete your request by June 22, 2021. You don't need to reply to this letter if you agree to the extended response date. Please consider contacting me to arrange an alternative time frame for processing the request or limiting the scope of your FOIA request, which may reduce the time in processing your request.

Please be aware that extending the time for responding to your request will not delay or postpone any administrative, examination, investigation, or collection action.

Pursuant to 26 CFR § 601.702, there is no right to an administrative appeal for failure to meet the statutory 20 business day, or additional 10 business day, time limits for response.

However, you do have the right to file suit for a judicial review. You can file suit after May 5, 2021. File your suit 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

Rule 4(i)(1)(C), of the Federal Rules of Civil Procedure, requires you to send the IRS a copy of the summons and complaint as well as to the Attorney General and the United States Attorney for the district in which the action is brought. You must send the IRS copies, by registered or certified mail, to:

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

I apologize for any inconvenience this delay may cause.

If you would like to discuss our response, you have the right to contact the FOIA Public Liaison, Summer Sutherland, at 801-620-2149.

The FOIA Public Liaison responds to FOIA requests for copies of documents maintained by the IRS. There is no provision in the FOIA to resolve tax, collection, or processing issues. If you need assistance with tax-related issues, you can call the IRS at 800-829-1040.

You also have the right to contact the Office of Government Information Services (OGIS). The Office of Government Information Services, the Federal FOIA Ombudsman's office, offers mediation services to help resolve disputes between FOIA requesters and federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

If you have questions, you can contact me at the telephone number shown at the top of this letter.

Sincerely,



Fate Merriam
Senior Disclosure Specialist
Disclosure Office 10

EXHIBIT 5



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

April 23, 2021

SENT VIA E-MAIL: paul.dostart@sdlaw.com

Paul J. Dostart
4180 La Jolla Village Drive, Suite 530
La Jolla, California 92037-1474

Dear Mr. Dostart:

This is in response to your Freedom of Information Act (FOIA) request, dated March 12, 2021, seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). We received your request on March 26, 2021.

We are requesting an extension of 10 business days from the date of this letter due to unusual circumstances. These circumstances include:

- The need to search for and/or collect the requested records from TIGTA field offices or other functional areas.
- The need to consult with another agency or office having a substantial interest in the determination of the request or among two or more Treasury components having a substantial subject-matter interest.

We estimate that given the extension of time requested, we will issue a final response to your FOIA request on or before May 7, 2021. If you agree to this voluntary extension, no reply to this letter is necessary. If you wish to consider limiting the scope of your request or agree to an alternative time frame for processing, should records be located, please contact us as soon as possible.

If you do not agree to the extension of time nor want to modify the scope of your request, you may contact our FOIA Public Liaison at (202) 557-5616 or by e-mail at amy.jones@tigta.treas.gov. Additionally, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration to inquire about the FOIA mediation services they offer. The contact information for OGIS is as follows: Office of Government Information Services, National Archives and Records Administration, 8601 Adelphi Road-OGIS, College Park, Maryland 20740-6001; e-mail at ogis@nara.gov; telephone at (202) 741-5770; toll free at (877) 684-6448; or fax at (202) 741-5769.

If you have any questions, please contact Government Information Specialist David Greek at (202) 878-9194 or david.greek@tigta.treas.gov and reference case #2021-FOI-00136.

Sincerely,

A handwritten signature in black ink, appearing to be 'DG' with a long horizontal stroke extending to the right.

David Greek
(For) Amy P. Jones
Disclosure Officer and
FOIA Public Liaison

EXHIBIT 6

INTERNAL REVENUE SERVICE



FAX TRANSMISSION
Cover Sheet

Date: June 21, 2021

To: Paul Dostart

Address/Organization: _____

Fax Number: (858) 623-4299 Office Number: _____

From: Merriam Fatima

Address/Organization: _____

Fax Number: _____ Office Number: _____

Number of pages: *Including cover page*

Subject: FOIA Request

We are working on interim documents that were received.

Try to be a rainbow in someone's cloud. -Maya Angelu
Fate Merriam
Senior Disclosure Specialist
DO 10
(206)946-3528 (Phone)
(855)205-9333 (E-Fax)
Internal Revenue Service
M/S W625
915 2nd Avenue
Seattle, WA 98174

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.



**Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
Centralized Processing Unit**

Stop 93A
PO Box 621506
Atlanta, GA 30362

Paul J. Dostart
Dostart Hannink & Coveney LLP
4180 La Jolla Village Dr., Ste. 530
La Jolla, CA 92037-1474

Date:

June 21, 2021

Employee name:

Fatima Merriam

Employee ID number:

1000226048

Telephone number:

206-946-3528

Fax number:

855-205-9333

Case number:

2021-11216

Re: Free Sacred Trinity Church,
Optimum Health Institute-San
Diego, Optimum Health Institute-
Austin

Dear Paul J. Dostart:

This is in response to your Freedom of Information Act (FOIA) request dated March 19, 2021, received in our office on March 24, 2021.

On April 21, 2021 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 records requested. I will contact you by September 21, 2021 if I am still unable to complete your request.

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

If you would like to discuss our response, you have the right to contact the FOIA Public Liaison, Summer Sutherland, at 801-620-2149.

The FOIA Public Liaison responds to FOIA requests for copies of documents maintained by the IRS. There is no provision in the FOIA to resolve tax, collection, or processing issues. If you need assistance with tax-related issues, you can call the IRS at 800-829-1040.

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202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

If you have questions, you can contact me at the telephone number shown at the top of this letter.

Sincerely,

A handwritten signature in black ink that reads "Fate Merriam". The signature is written in a cursive style with a large, stylized initial "F".

Fate Merriam
Senior Disclosure Specialist
Disclosure Office 10