

EXHIBIT

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**Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
GLDS Support Services**

Stop 93A
PO Box 621506
Atlanta, GA 30362

Jeffrey A. Neiman, Esq.
Jeffrey A. Neiman
100 Southeast Third Avenue
Suite 805
Ft. Lauderdale, 33394

Date:

September 27, 2021

Employee name:

Eglee C Michel-Franco

Employee ID number:

1000968802

Telephone number:

615-250-5204

Fax number:

855-203-7005

Case number:

2021-22398

Re: FOIA - ADELL

Dear Jeffrey A. Neiman:

This is in response to your Freedom of Information Act (FOIA) request dated August 19, 2021, received in our office on August 26, 2021.

You asked for an audit trail of your client and the administrative file pertaining to collection, civil examination, and/or criminal investigation.

I'm unable to provide the information you requested by September 24, 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

As part of this extension, the statutory response date will be extended to October 8, 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 December 21, 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 October 8, 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, David Fish, at 202-317-8465.

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 the person at the telephone number at the top of this letter.

Sincerely,



Jason Angelotti
Disclosure Manager
Disclosure Office 08