

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.
100 Southeast Third Avenue
Suite 805
Ft. Lauderdale, 33394

Date:

December 9, 2021

Employee name:

Egleé Michel-Franco

Employee ID number:

1000968802

Telephone number:

615-764-6177

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 the following records:

1. All documents referencing the tax Court case Estate of Franklin Z. Adell, Deceased, Kevin R. Adell, Temporary Co-Personal Representative, Petitioner v. Commissioner of Internal Revenue, Respondent, Docket No. 1188-11
2. All documents referencing any attempts to collect money base on decisions entered in the above-reference case from Kevin Adell in his personal or representative capacity.
3. All documents referencing Kevin Adell's form 1040, any taxes owed in relation to his 1040 tax form forms
4. The administrative file pertaining to collection, civil examination and/or criminal investigation activity relative to Kevin Adell.
5. All documents pursuant to summonses issued to third parties which are not otherwise included in the administrative file describe above.
6. Audit trail
7. All documents in the possession, of Revenue Officer Michael Bryant referencing Kevin Adell.
8. All documents in the possession of any Government employee working at the Fort Myers IRS Office, referencing Kevin Adell.
9. Third party contact report referencing Kevin Adell.
10. All files referencing Kevin Adell that were prepared by independent consultants, international examiners, economist, engineers, and any other specialist assigned to review Kevin Adell's tax liabilities which are not otherwise included in the administrative file.

I sent you a letter on September 27, 2021, requesting additional time to search for and collect the records requested in your Freedom of Information Act (FOIA) request.

I need additional time to review the records. I expect to complete your request by February 7, 2022. 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.

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:

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

I apologize for any inconvenience this delay may cause.

If you have questions regarding the processing of your FOIA request, please contact the caseworker assigned to your case at the phone number listed at the top of this letter.

If you are not able to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting the FOIA Public Liaison, William Stone, at 662-570-6441. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may 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

Sincerely,

A handwritten signature in black ink, appearing to read "J. Angelotti".

Jason Angelotti
Disclosure Manager
Disclosure Office 08

Jeffrey A. Neiman, Esq.
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