

# EXHIBIT II



Department of the Treasury  
Internal Revenue Service  
Privacy, Governmental Liaison and  
Disclosure  
GLDS Support Services  
Stop 93A  
PO Box 621506  
Atlanta, GA 30362

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

Date:

January 27, 2023

Employee name:

April Shin-Lee

Employee ID number:

1001604408

Telephone number:

949-575-6542

Fax number:

855-205-9334

Case number:

2023-05150

Re: [REDACTED], LLC

Dear Daniel Rosen:

This is in response to your Freedom of Information Act (FOIA) request dated December 21, 2022, received in our office on December 22, 2022.

You asked for 19 items in your request.

I'm unable to provide the information you requested by January 25, 2023, which is the 20 business-day period required by law for us to respond.

In certain circumstances, the FOIA allows for an additional 10-day statutory extension. I need additional time to:

- Search for and, to the extent that records exist, collect requested records from other locations
- Review a large volume of records
- Consult with another agency and/or two or more Treasury components

As part of this extension, the statutory response date will be extended to February 7, 2023. Unfortunately, I will still be unable to respond to you by the extended statutory response date.

I expect to provide a final response to your request by May 8, 2023. You don't need to reply to this letter if you agree to this extension. Please consider contacting me to arrange an alternative timeframe for processing the request or limiting the scope of your FOIA request, which may reduce the timeframe in processing your request.

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, timeframes for response.

However, you do have the right to file suit for a judicial review. You can file suit after February 7, 2023. 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 our FOIA Public Liaisons at 312-292-3297. 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

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, appearing to read 'April Shin-Lee', with a horizontal line extending to the right.

April Shin-Lee  
Senior Disclosure Specialist  
Disclosure Office 12