



CHAMBERLAIN, HRDLICKA, WHITE, WILLIAMS & AUGHTRY, P.C.
ATTORNEYS AT LAW

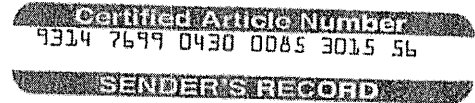
GEORGE W. CONNELLY
SHAREHOLDER
DIRECT: 713.654.0810
GEORGE.CONNELLY@CHAMBERLAINLAW.COM

1200 SMITH STREET, SUITE 1400
HOUSTON, TEXAS 77002
713.654.1818 800.342.5829
FAX: 713.658.2553

HOUSTON
ATLANTA
PHILADELPHIA
SAN ANTONIO

August 11, 2021

VIA CERTIFIED MAIL -
RETURN RECEIPT REQUESTED
Internal Revenue Service
Disclosure Scanning Operation
P.O. Box 621506 - STOP 93A
Atlanta, GA 30362



Re: Li Chien Tsai
P.O. Box 4668
New York, New York 10163
SSN: [REDACTED]
Income Tax, Penalty and Interest for the Tax Year 2001

Dear Sir or Madam:

Enclosed is a Power of Attorney authorizing us to represent Mr. Tsai before the Internal Revenue Service with respect various matters, including the current reassessed income tax, interest and penalty liability for the year 2001. In accordance with the Freedom of Information Act, the provisions of I.R.C. § 6103 and the Privacy Act, we are asking you to provide information relative to payments received by the Internal Revenue Service for Mr. Tsai from third parties.

The liability at issue results from Mr. Tsai's involvement in Peking Investment Fund, which was the subject of a Tax Court case entitled "*Peking Investment Fund, LLC v. Commissioner*", Docket No. 12722-09, which was the result of an agreed settlement in 2019(?). Peking Investment Fund's Employer Identification Number is: 94-3411668. It is our understanding that a series of criminal and/or civil investigations were conducted with respect to one or more of the entities involved in the creation, financing and marketing of Peking itself as well as the investments it entered into. These activities include the following, which were previously provided to the Internal Revenue Service in April 2010: Law Firm of LeBoeuf, Lamb, Greene & MacRae LLP, HypoVereinsbank ("HVB") and Sidley, Austin, Brown & Wood. Each of these entities was the subject of such an investigation and entered into an a Settlement, a Non-Prosecution Agreement or a Deferred Prosecution Agreement with the Internal Revenue Service which would require that it make payments that would be computed based upon the tax liability of various investors, including Mr. Tsai. These payments may have been adopted as restitution or penalties for some other convention.

USPS TRACKING #



9590 9699 0430 0085 3015 58

Exhibit A

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Internal Revenue Service
Disclosure Scanning Operation
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Page 2

The entities in particular to which this could apply were the law firm of LeBoeuf, Lamb, Greene & MacRae LLP, Sidley Austin Brown & Wood ("Sidley"), Deutsche Bank, and HypoVereinsbank ("HVB"). We understand that Sidley entered into a settlement with the Internal Revenue Service; Deutsche Bank was the subject of a Non-Prosecution Agreement; and HVB was the subject of a Deferred Prosecution Agreement. In all those situations, amounts were paid to account for the tax liabilities of investors, such as Mr. Tsai.

The Information requested is "Taxpayer Return Information" with respect to Mr. Tsai, and because of the nature of the payments, Mr. Tsai and these entities are all "related parties" as defined in I.R.C. § 6103. In addition, Mr. Tsai and these entities obviously had a "transactional relationship" as defined by I.R.C. § 6103.


The relationship between third parties and their settlements with the United States Government for their role in promoting various on investments and transactions was highlighted during 2012 in United States Tax Court case of *Virginia R. Sword Trust, Transferee, et al. v. Commissioner*, Docket Nos. 10882 through 10885-10. If you wish, we can provide some of that material to aid you in the location of this information that we are now requesting

We agreed to pay any reasonable charges for search and copying necessary to satisfy this request, but ask you to inform us when they exceed \$500.

If you have any questions, please call me. Otherwise, please process this as expeditiously as possible because the Internal Revenue Service is demanding payments of the underlying tax liability from Mr. Tsai at this time.

Very truly yours,

GEORGE W. CONNELLY

By: 

GWC:ome

Enclosure

cc: Mr. Li Chien Tsai (w/o enclosure)

4181431.v1

Form **2848**
 (Rev. February 2020)
 Department of the Treasury
 Internal Revenue Service

Power of Attorney and Declaration of Representative

OMB No. 1545-0160

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 Li Chien Tsai PO Box 4668 BCM #7526 New York, NY 10163-4668	Taxpayer identification number(s) [REDACTED]
	Daytime telephone number _____ 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 George W. Connolly Chamberlain, Hrdlicka, White, Williams & Aughtry 1200 Smith Street, Suite 1400 Houston, Texas 77002 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 7805-28023R PTIN P01497856 Telephone No. (713) 658-1818 Fax No. (713) 658-2553 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Reneshā N. Fountain Chamberlain, Hrdlicka, White, Williams & Aughtry 1200 Smith Street, Suite 1400 Houston, Texas 77002 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0302-70406R PTIN P01432628 Telephone No. (713) 658-1818 Fax No. (713) 658-2553 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Allisa S.L. Glipson Chamberlain, Hrdlicka, White, Williams & Aughtry 1200 Smith Street, Suite 1400 Houston, Texas 77002 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0312-63661R PTIN P02048763 Telephone No. (713) 658-1818 Fax No. (713) 658-2553 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. 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)
Income Tax	Form 1040	2001, 2002, 2003, 2004

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 Line 4, Specific Use Not Recorded on CAF in the instructions.

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. 2-2020)

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 (or designated individual, if applicable), 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: 3/12/2020 Title (if applicable):

Li Chien Tsai
Print name:

Print name of taxpayer from line 1 if other than individual

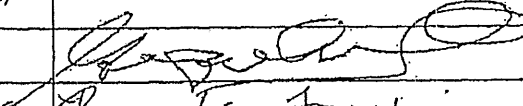
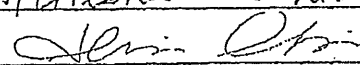
Part II Declaration of Representative

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 IRS 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 IRS 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)).

▶ 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	TX	04683980		3/12/2020
a	TX	24045885	Reneisha Fountain	3/12/2020
a	TX	24101806		04.02.20

U.S. Postal Service® CERTIFIED MAIL® RECEIPT <i>Domestic Mail Only</i>	
USPS ARTICLE NUMBER	
9314 7699 0430 0085 3015 56	
Certified Mail Fee	\$
Return Receipt (Hardcopy)	\$
Return Receipt (Electronic)	\$
Certified Mail Restricted Delivery	\$
Postage	\$
Total Postage and Fees	\$
Postmark Here	
Sent to: Internal Revenue Service Disclosure Scanning Operation P.O. Box 621506 - STOP 93A Atlanta, GA 30362	
<u>Reference Information</u>	
Tsai - FOIA Request 2001 tax year Tsai-181180-000000/GWC	
<small>PS Form 3811, Facsimile, July 2015</small>	

Return Receipt (Form 3811) Barcode		COMPLETE THIS SECTION ON DELIVERY	
 9590 9699 0430 0085 3015 58		A. Signature <input type="checkbox"/> Agent <input checked="" type="checkbox"/> RECEIVED <input type="checkbox"/> Addressee	
1. Article Addressed to: Internal Revenue Service Disclosure Scanning Operation P.O. Box 621506 - STOP 93A Atlanta, GA 30362		B. Received by (Printed Name)	C. Date of Delivery
		D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below: COU 819	
2. Certified Mail (Form 3800) Article Number 9314 7699 0430 0085 3015 56		3. Service Type: <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Certified Mail Restricted Delivery	
		<u>Reference Information</u>	
		Tsai - FOIA Request 2001 tax year Tsai-181180-000000/GWC	
<small>PS Form 3811, Facsimile, July 2015</small>		Domestic Return Receipt	