

EXHIBIT I

BAKER & MCKENZIE

Baker & McKenzie LLP
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Chicago, Illinois 60601, USA

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Ho Chi Minh City
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Washington, DC

August 16, 2011

IRS FOIA Request
HQ FOIA
Stop 211
2385 Chamblee Tucker Road
Chamblee, GA 30341

IRS FOIA Request
Disclosure Scanning Operation - Stop 93A
PO BOX 621506
Atlanta, GA 30362-3006

**RE: Microsoft Corporation & Subsidiaries
E.I. No. 91-1144442
Freedom of Information Act Request**

James M. O'Brien
Tel: +1 312 861 8602
James.M.O'Brien@bakermckenzie.com

Dear Sir or Madam:

In accordance with the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, we request copies of certain documents maintained by the Internal Revenue Service ("IRS") in the Examination Administrative File, tax litigation files, and related files relating the examination of Microsoft Corporation & Subsidiaries ("Microsoft") for the taxable years ended June 30, 2004, 2005, and 2006 ("2004," "2005," and "2006," respectively). Specifically, we request all documents relating to the IRS's examination and analysis under section 482 of the cost-sharing buy-in under the Technology License Agreement dated April 3, 2004 covering the Asia, South East Asia, and South Pacific regions (the "APAC Transfer Pricing Issue"). This request includes the following:

1. All documents contained in the Examination Administrative Files relating to the examination of the APAC Transfer Pricing Issue, including but not limited to any of the following items described in the Internal Revenue Manual, whether maintained in electronic or hardcopy format:
 - a. Forms 4318 Examination Workpapers (Field Examination) and Forms 4318-A Continuation of Examination Workpapers.
 - b. Issue Lead Sheets and Sub-Issue Lead Sheets, supporting workpapers, index systems, pro forma audits, and pro forma interviews.
 - c. Forms 9984 Examining Officer's Activity Record.

- d. Automated workpapers and reports.
 - e. Forms 3198 Special Handling Notices.
 - f. Forms 3210 Document Transmittals.
 - g. Forms 5346 Examination Information Reports.
 - h. Revenue Agent Reports (“RAR”)/Examination Reports.
 - i. Forms 4665 Report Transmittals.
 - j. Forms 3963 International Examiner’s Reports.
 - k. Special Agents’ Reports and Collateral Reports.
2. All communications, including e-mails, involving the members of the IRS Examination Team for Microsoft, or any other IRS employees or contractors, regarding, referring, or relating to the examination of the APAC Transfer Pricing Issue, whether maintained in electronic or hardcopy format, including but not limited to any communications involving:
- a. Cheryl Potop-Jackson, Sr. Team Coordinator.
 - b. Chuck Davis, Team Manager.
 - c. Al White, International Team Manager.
 - d. Paul Weibel, International Examiner.
 - e. Fred Rapaport, International Examiner.
 - f. Doug Odell, International Examiner.
 - g. Bill McCarthy, IRS Counsel.
 - h. Christopher Miller, Economist Team Manager.
 - i. Joy Yen, IRS Economist.
 - j. Michael Danilack, LB&I Deputy Commissioner (International).

- k. Patricia Chaback, Industry Director, Communications, Technology and Media.
 - l. Maria Hwang, Director, Field Operations (West).
 - m. Nancy Bronson, Program Manager (International).
 - n. Marty Walker, Territory Manager.
3. All documents constituting any Tax Litigation Division Legal File, Tax Litigation Advice File, Miscellaneous Law File, Chief Counsel Office Files, or Regional Counsel Office Files relating to the examination of the APAC Transfer Pricing Issue, whether maintained in electronic or hardcopy format.
 4. All documents contained in files of, or maintained by the IRS in connection with the retention of, and work performed by, Ceteris, Inc., its officers, employees and contractors (“Ceteris”) regarding, referring, or relating to the examination of the APAC Transfer Pricing Issue, including but not limited to any correspondence, memoranda, presentations and summaries, workpapers, forms, records, reports, transcripts, interviews, spreadsheets, data, databases, disks, files, cases, folders, packages, notices, notes, drafts, or other similar documents, whether in electronic or hardcopy format.
 5. All documents contained in files of, or maintained by the IRS in connection with the retention of, and work performed by any other outside experts regarding, referring, or relating to the examination of the APAC Transfer Pricing Issue, including but not limited to any correspondence, memoranda, presentations and summaries, workpapers, forms, records, reports, transcripts, interviews, spreadsheets, data, databases, disks, files, cases, folders, packages, notices, notes, drafts, or other similar documents, whether in electronic or hardcopy format.
 6. Any memoranda, documents, reports, writings, notes, contact sheets, purchase orders and contracts that describe, discuss, summarize, memorialize or record the circumstances and details of the IRS’s engagement of, or contracting with, Ceteris or any additional outside consultants (“Outside Consultants”) relating to the examination of the APAC Transfer Pricing Issue:
 - a. Any documents in the IRS files prepared by the Appeals Office and the Office of Collection, Service Center and Appraisal Services that identify any of the Outside Consultants. See I.R.M. 1.1.7.2.

- b. Any documents in possession of the IRS kept in the LMSB or LB&I Outside Expert Program referencing any of the Outside Consultants, including:
- i. Any written recommendations from Area Counsel and the Technical Advisor. See I.R.M. 4.46.3.9.11.6.
 - ii. Any LMSB or LB&I Outside Expert Pre-Approval Worksheets. See I.R.M. 4.46.3.9.11.4; I.R.M. 4.46.3.9.11.7.
 - iii. Any documents prepared, approved or rejected by the Engineer Territory Manager, Industry Team Manager, Industry Territory Manager, Field Specialists Team Manager(s), Field Specialists Territory Manager(s) or Engineer Manager evaluating the need for an outside expert. See I.R.M. 4.46.3.9.10.4; I.R.M. 4.46.3.9.11.7.
 - iv. Any documents or information located in the files of the Filed Specialist assigned as the Specialist “Point-of-Contact” (Specialist POC) referencing any of the Outside Consultants. See I.R.M. 4.46.3.9.11.15; I.R.M. 4.46.3.9.11.16.
 - v. Any documents prepared by or sent from the Contracting Officer’s Technical Representative, responsible for all liaisons with any Outside Consultants including budget requests, Request Tracking System entries and invoices. See I.R.M. 4.46.3.9.11.14; I.R.M. 35.4.4.8.2.1.
- c. Any documents prepared by the IRS Chief Counsel, including the files of the Chief Counsel’s library referencing any of the Outside Consultants. See I.R.M. 35.4.4.8.1.
- d. Any purchase orders or contracts prepared by the IRS Department of Contracts and Procurement referencing any of the Outside Consultants. See I.R.M. 35.4.4.8.2.3.
- e. Any files or packages entitled “Requesting Services of an Expert Witness” and the documents located therein, referencing the engagement of, or contracting with, any of the Outside Consultants as outside expert witnesses. See I.R.M. 35.4.4.8.2.3.

- f. Any documents prepared in reference to the Significant Case Program, including information contained on the APOLLO system referencing any of the Outside Consultants. See I.R.M. 31.2.1.
7. All communications between the Outside Consultants and/or the IRS regarding the establishment of any engagement of, or contracting with, each of the Outside Consultants to provide outside consulting services to the IRS in connection with the examination, appeal and/or prospective litigation of the APAC Transfer Pricing Issue.
8. To the extent not covered by the categories of documents listed above, all documents contained in any IRS administrative, legal or other files, or otherwise maintained by the IRS, regarding, referring, or relating to the issues described in the categories of documents listed above concerning the examination of the APAC Transfer Pricing Issue, including but not limited to any correspondence, memoranda, presentations and summaries, workpapers, forms, issues, records, reports, transcripts, interviews, spreadsheets, data, databases, disks, files, cases, folders, packages, notices, notes, drafts, or other similar documents, whether in electronic or hardcopy format.

For purposes of this request, the term “document” is used expansively and includes, by way of illustration and without limitation, all agreements, contracts, communications, letters, reports, analyses, memoranda, e-mails, transcripts, minutes, notes, bulletins, worksheets, schedules, notebooks, drawings, photographs, drafts, diaries, calendars, workpapers, contracts, purchase orders, telecopies, telexes, or any information stored on optical disc, magnetic tape, microfilm or microfiche, or computer memory storage device. The term “document” also refers to any draft or prior version of a document responsive to this request.

If it is determined that any requested document or record, or any portion thereof, will not be disclosed, please provide us with the non-exempt documents and records and with the non-exempt portions of the remaining documents and records. In the event an exemption is claimed, please provide us with all segregable non-exempt portions of any withheld document or record pursuant to 5 U.S.C. § 552(b). When material is to be redacted, please “black out” rather than “white out” or “cut out” any portions for which an exemption is claimed.

If records responsive to this request have been destroyed, please identify the documents destroyed, the date of destruction, and the person who destroyed the document.

Pursuant to 5 U.S.C. §§ 552(a)(6)(A)(i) and 552(b), if this request is denied either in part or in whole, please provide us with an index that specifies which exemption(s) is (are) being claimed for each portion of each document withheld. Please provide a detailed description

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of each document or record withheld, including the author(s) and any recipients, the date of its creation, its subject matter, and its current physical location. In addition, please provide the reason that each document or record falls within the exemption claimed for it. Please also specify the number of pages in each document or record and the total number of pages that are responsive to this request. Such an index is required to allow us to evaluate the IRS's claims that these documents are exempt from disclosure. See Vaughn v. Rosen, 484 F.2d 820 (D.C. Cir. 1973), cert. denied 415 U.S. 977 (1974); Church of Scientology v. IRS, 792 F.2d 146 (D.C. Cir. 1986); Osborne v. IRS, 754 F.2d 195 (6th Cir. 1985); White v. IRS, 707 F.2d 897 (6th Cir. 1983) (quoting Church of Scientology v. Bell, 603 F.2d 945 (D.C. Cir. 1979)); Brooks v. IRS, 80 AFTR 2d 97-6370 (E.D. Cal. 1997) (citing Wiener v. FBI, 943 F.2d 972 (9th Cir. 1991)).

In accordance with Treas. Reg. §§ 601.702(c)(4)(i)(H) and 601.702(f), we agree to pay reasonable charges incurred to search for and duplicate the requested documents. Once the materials have been assembled, please advise the undersigned of the projected copying charges.

In accordance with Treas. Reg. §§ 601.702(c)(4)(i)(E) and 601.702(c)(5)(iii)(C), I establish my identity and right to access to the requested documents by the previously filed Power of Attorney and Declaration of Representative on Form 2848 executed by Microsoft, attached as Exhibit A. A copy of my State of Illinois driver's license is attached for photo identification as Exhibit B. Microsoft authorizes you to send any of the above-mentioned documents to and/or communicate with counsel below regarding this request:

James M. O'Brien
Baker & McKenzie LLP
130 East Randolph Street
Suite 3700
Chicago, Illinois 60601
Telephone: (312) 861-8602

In accordance with Treas. Reg. § 601.702(f)(3), Microsoft is a "commercial requester" as defined in Treas. Reg. § 601.702(f)(3)(ii)(A). As set forth in 5 U.S.C. § 522(a)(6)(A)(i), 31 C.F.R. § 1.5(h), and Treas. Reg. § 601.702(c)(9)(ii), we would appreciate a response to this request within twenty (20) working days of its receipt.

We understand and appreciate that you will exercise a presumption in favor of disclosure, and are committed to accountability and transparency in connection with this request. See Memorandum from President Barack Obama, Memorandum for the Heads of Executive Departments and Agencies, 74 Fed. Reg. 4,683 (Jan. 26, 2009); Eric Holder, Memorandum for Heads of Executive Departments and Agencies (Mar. 19, 2009) (stating that an agency "should not withhold information simply because it may do so legally. I strongly encourage agencies to make discretionary disclosures of information. An agency should not withhold

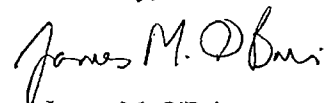
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records merely because it can demonstrate, as a technical matter, that the records fall within the scope of a FOIA exemption”).

Please send the requested records to the address set forth above. If you have any questions concerning this request or require further identifying information, please contact the undersigned at (312) 861-8602.

Thank you in advance for your consideration of this matter.

Sincerely,



James M. O'Brien

Enclosures

Form **2848**

(Rev. June 2008)
Department of the Treasury
Internal Revenue Service

**Power of Attorney
and Declaration of Representative**

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / / _____

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

Microsoft Corporation & Subsidiaries
One Microsoft Way
Redmond, WA 98052-8399

Social security number(s)

Employer identification number

Daytime telephone number

(425) 702-6339

Plan number (if applicable)

hereby appoint(s) 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

James M. O'Brien, Baker & McKenzie LLP
130 E. Randolph Street, Suite 3700
Chicago, IL 60601

CAF No. _____

Telephone No. 312-861-8802

Fax No. 312-698-2323

Check if new: Address Telephone No. Fax No.

Name and address

Paul E. Schick, Baker & McKenzie LLP
130 E. Randolph Street, Suite 3700
Chicago, IL 60601

CAF No. _____

Telephone No. 312-861-8850

Fax No. 312-698-2381

Check if new: Address Telephone No. Fax No.

Name and address

SEE ADDENDUM

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address Telephone No. Fax No.

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Federal Income Tax	Form 1120	6/30/2004-6/30/2005

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 Uses Not Recorded on CAF

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See Unenrolled Return Preparer on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(c) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ► _____

- 7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a If you also want the second representative listed to receive a copy of notices and communications, check this box
- b If you do not want any notices or communications sent to your representative(s), check this box
- 8 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 tax 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.**
- 9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
- ▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature: [Handwritten Signature] Date: 5/10/11 Title (if applicable): CVP-VAL Tax

Print Name: William E. Sample PIN Number: □□□□□ Print name of taxpayer from line 1 if other than individual: Microsoft Corporation

Signature: _____ Date: _____ Title (if applicable): _____

Print Name: _____ PIN Number: □□□□□

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax 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—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, 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—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(vii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 1 of the instructions.
 - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
 - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(f) of Circular 230.
 - 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 SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation—Insert above letter (a-r)	Jurisdiction (state) or Identification	Signature	Date
a	IL	<u>[Handwritten Signature]</u>	<u>5/10/2011</u>
a	IL	<u>[Handwritten Signature]</u>	<u>5/10/2011</u>
SEE ADDENDUM			

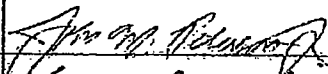

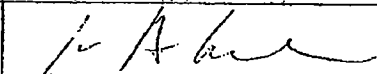
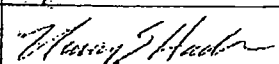
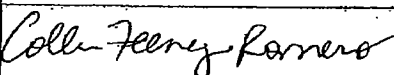
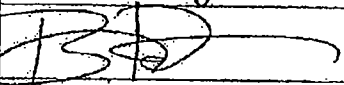
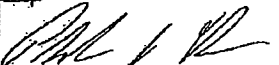
Microsoft Corporation & Subsidiaries
E.I. No. [REDACTED]
Power of Attorney (Form 2848)
Addendum

Part I: Box 2 Additional Representatives

John M. Peterson, Jr., Baker & McKenzie LLP 660 Hansen Way Palo Alto, CA 94304	Telephone No. 650-856-5538 Fax No. 650-856-9299
Salim R. Rahim, Baker & McKenzie LLP 815 Connecticut Avenue, NW Washington, DC 20006	Telephone No. 202-835-1658 Fax No. 202-416-7041
Ivan A. Morales, Baker & McKenzie LLP 660 Hansen Way Palo Alto, CA 94304	Telephone No. 650-251-5911 Fax No. 650-856-9299
Nancy E. Hacker, Baker & McKenzie LLP 660 Hansen Way Palo Alto, CA 94304	Telephone No. 650-856-5531 Fax No. 650-856-9299
Colleen F. Romero, Baker & McKenzie LLP 130 E. Randolph Street, Suite 3700 Chicago, IL 60601	Telephone No. 312-861-8280 Fax No. 312-698-2945
Brian C. Dursch, Baker & McKenzie LLP 130 E. Randolph Street, Suite 3700 Chicago, IL 60601	Telephone No. 312-861-2944 Fax No. 312-698-2135
Phillip J. Taylor, Baker & McKenzie LLP 815 Connecticut Avenue, NW Washington, DC 20006	Telephone No. 202-452-7082 Fax No. 202-416-7071

Microsoft Corporation & Subsidiaries
 E.I. No. [REDACTED]
 Power of Attorney (Form 2848)
 Addendum (continued)

Part II: Declaration of Representatives

<u>Designation</u>	<u>Jurisdiction</u>	<u>Signature</u>	<u>Date</u>
a	CA		8/11/11
a	DC		5/10/11
a	CA, FL		5/10/11
a	CA		5/10/11
a	IL		5/10/11
a	IL		5/10/2011
a	NY		5/10/11

Illinois

Jesse White - Secretary of State

ISSUED 09-09-05 EXPIRES 09-26-09



JAMES M O'BRIEN

Birthdate [redacted] Male 5'10" 185 lbs. BRN Eyes

Restrictions [redacted] Type Class A S

State with [redacted] State with [redacted] State with [redacted]

James M O'Brien



THIS IS A LEGAL DOCUMENT UNDER THE UNIFORM ANATOMICAL GIFT ACT OR SIMILAR LAWS
I hereby make an anatomical gift, effective upon my death

Any organ or tissue
 Only the following _____ DATE _____

Signature of donor _____
WITNESS _____
WITNESS _____

Blood Type
RH Factor

Medical
Information /
Living Will
Seal Area



CERTIFICATE OF EXTENSION

License expires four (4) years from expiration date on the face of license.

Jesse White
Illinois Secretary of State

BAKER & MCKENZIE LLP
 Citibank Delaware Operating Account

DATE: 09-21-11 PAYEE: Department of the Treasury of the United States VENDOR ID: SF128803 CHECK #: 263122

VOUCHER #	INVOICE #	INV DATE	AMOUNT	INVOICE COMMENTS
2140222	D092111-A	Aug 21, 2011	12,580.00	FOR THE FOIA CASE# F11231-0037.
			12,580.00	

CHECK IS VOID IF ANY OF THE FOLLOWING SECURITY FEATURES ARE ABSENT: ORIGINAL DOCUMENT PRINTED ON CHEMICAL REACTIVE PAPER

BAKER & MCKENZIE LLP
 ATTORNEYS AT LAW
 TWO EMBARCADERO CENTER, 11TH FLOOR
 SAN FRANCISCO, CA 94111-3802

Citibank Delaware
 A Subsidiary of Citicorp
 One Penn's Way
 New Castle, DE 19720

62-20
 311

CHECK NO. 263122

VOID AFTER 6 MONTHS

CHECK DATE
Sep 21, 2011

CHECK AMOUNT
\$***12,580.00**

PAY TWELVE THOUSAND FIVE HUNDRED EIGHTY AND 00/100 US Dollar**

TO THE ORDER OF Department of the Treasury of the United States
 Internal Revenue Service
 Disclosure Scanning Operations-Stop 93A, PO Box 621506
 Atlanta, GA 30362-3006

[Signature]

TWO SIGNATURES REQUIRED OVER \$2,500

RUB RED IMAGE. - DISAPPEARS WITH HEAT.

SECURITY FEATURES INCLUDED, DETAILS ON BACK.

SEE BACK FOR ARTIFICIAL WATERMARK