

Exhibit “4”

From: Levin, Michelle A. <michelle.levin@dentons.com>
Sent: Wednesday, October 25, 2023 4:21 PM
To: Lomax Casey J <Casey.J.Lomax@irs.gov>
Cc: Abernathy, Logan Chaney <logan.abernathy@dentons.com>
Subject: RE: [EXT] RE: FOIA REQUEST 2023-00928

Thank you, Casey, we are requesting:

"all readily available guidance and other information provided to revenue agents by IRS Counsel, which relates to the examination of returns or other documents claiming the employee retention credits found in section 3134 of the Internal Revenue Code, enacted under section 2301 of the CARES Act, Pub. L. No. 116-136."

This is meant to mirror the request previously processed by Ms. Takeguchi in FOIA 2023-05884, that requested:

You asked for any and all readily available information provided to revenue agents by IRS Counsel, which relates to the examination of conservation easement or syndicated conservation easement transactions from January 1, 2020, through the present.

Thank you so much for your assistance! I will be out of office for two weeks beginning Monday for a trial, but Logan Abernathy (copied on this email) can assist if anything comes up.

Michelle

Michelle Levin
Shareholder

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From: Lomax Casey J <Casey.J.Lomax@irs.gov>
Sent: Wednesday, October 25, 2023 12:58 PM
To: Levin, Michelle A. <michelle.levin@dentons.com>
Subject: RE: [EXT] RE: FOIA REQUEST 2023-00928

[WARNING: EXTERNAL SENDER]

Hi again,

Sorry for the confusion.

Please specify what you mean in the request or re-word/clarify, the verbiage; we would like you to provide a statement, specifically worded, so we fully understand what it is you are asking for. Thank you.

Casey Lomax
Tax Law Specialist
Disclosure Office 13
Brooklyn, NY
718-510-9632 (Office)
855-205-9335(E-Fax)
Privacy, Governmental Liaison and Disclosure

From: Levin, Michelle A. <michelle.levin@dentons.com>
Sent: Wednesday, October 25, 2023 1:35 PM
To: Lomax Casey J <Casey.J.Lomax@irs.gov>
Subject: [EXT] RE: FOIA REQUEST 2023-00928

Mr. Lomax,

Thank you for reaching out. I confirm the re-scope and our categorization as commercial requester. I also confirm that FOIA does not require you to do research.

Thanks so much,

Michelle

Michelle Levin
Shareholder

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From: Lomax Casey J <Casey.J.Lomax@irs.gov>
Sent: Wednesday, October 25, 2023 11:41 AM
To: Levin, Michelle A. <michelle.levin@dentons.com>
Subject: FOIA REQUEST 2023-00928

[WARNING: EXTERNAL SENDER]

Hi Ms. Levin,

Per our telephone discussion today:

1. Your request will be processed as a commercial request. You have agreed this categorization.
2. Your request needs to be re-scoped. We need to know you mean by "any and all guidance and other information provided to IRS Counsel by any division, employee, or contractor of the Dep. of Treasury, as it relates to "examination or evaluation of returns or other documents." Once you rescope, we will try to secure a fee estimate as soon as possible.
3. The FOIA does not require us to do research.

Please respond with clarification pertaining to the request by 11/29/2023 (35 days) from today and I will continue processing your request.

Thank you very much.

Casey Lomax
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