

Exhibit “2”



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

Dentons Sirote PC
Attn: Gregory P. Rhodes
2311 Highland Avenue South
Birmingham, AL 35205

RECEIVED

FEB 10 2022

Date: February 2, 2022
Employee name: Danielle Higgins
Employee ID number: 1000143275
Telephone number: 801-620-2119
Fax number: 855-205-9334
Case number: 2022-06430
Re: Capital Ship, LLC

Dear Gregory P. Rhodes:

This is in response to your Freedom of Information Act (FOIA) request dated January 7, 2022, received in our office on January 11, 2022.

You asked for the following items for tax year 2016:

1. The Examination Division Administrative File (the "Administrative File") for the Examinations. The requested file includes any worksheets, work papers, notes, emails, documents, memoranda, letters, computations and other materials prepared or accumulated relative to the Audit by employees of the IRS and any other governmental agency. This request also includes internal documents, memoranda, memoranda of all interviews of persons regarding the charitable contributions by the Taxpayer, copies of all statements (sworn or otherwise) given by individuals in connection with the Audit, Case Activity record, written reports and recommendations concerning the proposed adjustment of partnership items and penalties, and any other information that is related to the determinations by the IRS as set forth in the Revenue Agent Audit Report.
2. Any documents (electronic or otherwise) relative to the Examination that may have been prepared by specialist agents, engineers, or valuation specialists, and materials created as specialty case files, desk files, or as group files, which are not otherwise included in the Administrative File. This request includes any emails, work papers, notes, documents, memoranda, transmittal letters, reports, documents describing or recording interviews, or other materials prepared or accumulated relevant to the Examinations.
3. Any documents (electronic or otherwise) relative to the Examination that may have been prepared by persons not employed by the Internal Revenue Service, including consultants, appraisers, economists, engineers, and any other specialists retained for this case and which are not otherwise included in the Administrative File. This request includes any emails, work papers, notes documents, memoranda, transmittal letters, reports, documents describing or recording interviews, or other materials prepared or accumulated relevant to the Examination.
4. Any documents (electronic or otherwise) relative to the Examination that include information and documents obtained pursuant to summonses or third-party requests issued to third parties which are not otherwise included in the Administrative File.

5. Any communications concerning Capital Ship, LLC's Examination, Capital Ship, LLC's Administrative File, or Capital Ship, LLC between the Internal Revenue Service and federal legislative branch officials including the Senate Finance Committee, its staff, and its interns.
6. Any communications concerning Capital Ship, LLC's Examination, Capital Ship, LLC's Administrative File, or Capital Ship, LLC between the Internal Revenue Service and any state or federal agency or official therein.

I'm unable to provide the information you requested by February 9, 2022, which is the 20 business-day period allowed by law. In certain circumstances, the FOIA allows for an additional 10-day statutory extension.

I need additional time to:

- Search for and collect the requested records from other locations
- Search for, collect, and review a large volume of records
- Consult with another agency or Treasury component
- Consult with another IRS office

As part of this extension, the statutory response date will be extended to February 24, 2022. Unfortunately, I will still be unable to respond to you by the extended statutory response date.

I need additional time to obtain and review the responsive records and expect to complete your request by May 25, 2022. You don't need to reply to this letter if you agree to the extended response date. Due to the potential impacts caused by the COVID-19 virus, there may be additional delays in processing your request. I apologize for any inconvenience this delay may cause. 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.

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, time limits for response.

However, you do have the right to file suit for a judicial review. You can file suit after February 24, 2022. 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

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, Leon Wells, at 801-620-2057. 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,



Danielle Higgins
Senior Disclosure Specialist
Disclosure Office 12