

# **Exhibit “3”**

RECEIVED

MAY 26 2022



**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

**Date:**  
May 20, 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 sent you a letter on February 2, 2022, requesting additional time to obtain and review the records requested in your Freedom of Information Act (FOIA) request.

I need additional time to obtain and review the responsive records. I expect to complete your request by August 23, 2022. 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.

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

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

Sincerely,



Danielle Higgins  
Senior Disclosure Specialist  
Disclosure Office 12