

# **Exhibit “8”**



**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:**  
April 26, 2023  
**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:

On March 23, 2023, I responded to your FOIA request dated January 7, 2022, received in our office on January 11, 2022.

In that response, I indicated the password and instructions to open the electronic media that contain the responsive records would be mailed separately.

To access the information on the electronic media, follow the steps below:

1. Double click the .pdf file or whatever format the documents are in on the electronic media to retrieve the documents.
2. Enter the password [REDACTED] to decrypt your responsive documents.
3. Select Ok.

If you have questions, you can contact me at the telephone number shown at the top of this letter.

Y:\Tax Controversy Team\Capital Ship, LLC\FOIA Response

Sincerely,

A handwritten signature in cursive script that reads "Danielle Higgins".

Danielle Higgins  
Senior Disclosure Specialist  
Disclosure Office 12