EXHIBIT 3

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 20, 2015

Russell Macejak
Ostrow Reisin Berk & Abrams Ltd.
455 N Cityfront Plaza Dr, Ste 1500
Chicago, IL 60611-5313

In Re: John Wilson

Dear Russell Macejak:

I am responding to your Freedom of Information Act (FOIA) request dated
April 30, 2015 that we received on May 6, 2015.

On June 4, 2015 I asked for more time to obtain the records you requested. I am still
working on your request and need additional time to August 31, 2015. I will contact you
by August 31, 2015 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

If you have any questions please call Disclosure Specialist Gregory S Moxley ID
#1000507203, at 510-637-5085 or write to: Internal Revenue Service, Centralized
Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case
number F15126-0124.

Sincerely,

C. Neal

Celeste Neal
Disclosure Manager
Disclosure Office 14

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 17, 2015

Russell Macejak, CPA
Ostrow Reisin Berk & Abrams Ltd.
455 N Cityfront Plaza Dr, Ste 1500
Chicago, IL 60611-5313

In Re: David T. Wilson

Dear : Russell Macejak:

I am responding to your Freedom of Information Act (FOIA) request dated
April 30, 2015 that we received on May 5, 2015.

On June 3, 2015 I asked for more time to obtain the records you requested. I am still
working on your request and need additional time to August 31, 2015. I will contact you
by August 31, 2015 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

If you have any questions please call Disclosure Specialist Gregory S Moxley ID
#1000507203, at 510-637-5085 or write to: Internal Revenue Service, Centralized
Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case
number F15126-0128.

Sincerely,

C. Neal

Celeste Neal
Disclosure Manager
Disclosure Office 14