

EXHIBIT “A”

CONTINENTAL LAW FIRM
A PROFESSIONAL LAW CORPORATION
LAWYERS

1108 South Baldwin Avenue, Second Floor
Arcadia, California 91007-7508
Tel. 626.788.9558 - Fax. 626.788.9568

GRANT Y. CHIEN, ESQ, CPA
Direct Dial: 626.788.9558 x. 101
E-Mail: GRANT@CLAWFIRM.COM

February 12, 2024

VIA E-FILE: FOIA.gov

Internal Revenue Service
GLDS Support Services
Stop 93A
Post Office Box 621506
Atlanta, GA 30362-3006

VIA FEDERAL EXPRESS

IRS Los Angeles Disclosure Office
Mail Stop 1020
300 N. Los Angeles St.,
Los Angeles, CA 90012-3363

Re: Freedom of Information Act Request (Expedited Processing Requested):
SHUN FUNG INTL INC. [REDACTED] as a C-Corporation in 2019

Dear FOIA Disclosure Manager:

We represent SHUN FUNG INTL INC. (collectively, "Taxpayer") and have attached Internal Revenue Service Power of Attorney (Form 2848) and Tax Information Authorization (Form 8821) forms executed by the Taxpayer confirming the foregoing. To determine the Taxpayer's status to assess fees, it is seeking information for its own personal use, not for commercial use. The Taxpayer authorizes you to send the below requested documents to and/or communicate with the undersigned regarding this request.

This letter is to formal request for records, under the Privacy Act of 1974, U.S.C. § 552A, and Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, *et seq.*, Internal Revenue Service ("IRS") regulations, 26 C.F.R. § 601.702, and the regulations promulgated thereunder, relating to SHUN FUNG INTL INC.

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Requested Documents

The Taxpayer requests records as follows:

1. For the period from January 1, 2017 to the present, all documents contained in the Examination Division Administrative File for the audit and papers and dividers included therein for 2019 Tax Year (hereinafter “IRS Audit”) relating to the Taxpayer. This information should include any worksheets, schedules, reports of interviews, memoranda of interviews, information received from third parties, telephone call slips, workpapers, notes, work logs, activity logs, supervisor comments, review notes, investigative histories, fraud referral form, emails, computations and all other similar type of materials prepared or accumulated relative to this examination by employees of the IRS, any other governmental agency, or otherwise, including internal documents, memoranda, memoranda of all interviews of persons regarding the tax liabilities of the identified Taxpayer, copies of all statements (including bank records obtained by IRS, letters, affidavits of witnesses interviewed, sworn or otherwise) given by individuals and/or entities in connection with the investigation of the tax liabilities of the Taxpayer, Case Activity record, fraud referral, written reports and manager recommendations concerning the proposed assessment of additional tax and penalties and any other information, as it applies, that is related to the determinations by the IRS as set forth in the Revenue Agents Report (30 Day Letter), whether maintained in electronic or hardcopy format.
2. For the period from January 1, 2017 to the present, more specifically, the IRS’s entire file that may or does not relate to the audit of Taxpayer for 2019 Tax Year, including, without limitation: all intra-IRS correspondence and referrals; all inter-agency correspondence and referrals; all inter-governmental entity (e.g., state governmental entity) correspondence and referrals; and all whistleblower filings or public complaints howsoever documented and regardless of whether on Form 211, Form 13909, or otherwise), whether maintained in electronic or hardcopy format.
3. For the period from January 1, 2017 to the present, a list of any information and documents maintained electronically that are responsive to this FOIA request identifying each document by subject matter and format (i.e., tape, disk, etc.), whether maintained in electronic or hardcopy format.
4. For the period from January 1, 2017 to the present, any and all files relative to the audit of the Taxpayer for 2019 Tax Year that include information and documents obtained pursuant to summonses issued to third parties which are not otherwise included in

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the Administrative File pertaining to the Taxpayer, whether maintained in electronic or hardcopy format.

5. For the period from January 1, 2017 to the present, any and all files relative to the audit of Taxpayer for 2019 Tax Year that may have been prepared by independent consultants, international examiners, economists, engineers, and any other specialists assigned to this case which are not otherwise included in the Administrative File pertaining to the Taxpayer, whether maintained in electronic or hardcopy format.
6. For the period from January 1, 2017 to the present, the entire file relating to the tax returns filed by Taxpayer for 2019 Tax Year including, but not limited to, all returns, including amended returns, documents, notices, reports, work papers, transcripts, notes, schedules, information received from third parties, and all similar type papers prepared or accumulated, whether maintained in electronic or hardcopy format.
7. For the period from January 1, 2017 to the present, all communications with anyone, **including emails**, involving employees of the IRS, or contractors, regarding, referring, or relating to the Taxpayer for 2019 Tax Year, whether maintained in electronic or hardcopy format.
8. For the period from January 1, 2017 to the present, all documents constituting any Tax Litigation Division Legal File, Tax Litigation Advice File, Miscellaneous Law File, Chief Counsel Office Files, or Regional Counsel Office Files regarding, referring, or relating to the Taxpayer for 2019 Tax Year, whether maintained in electronic or hardcopy format.
9. For the period from January 1, 2017 to the present, all documents contained in the administrative files of the IRS National Office and Area Counsel relating to any request for field service advice, technical assistance, or other advice in connection with the Taxpayer for 2019 Tax Year, whether maintained in electronic or hardcopy format.
10. For the period from January 1, 2017 to the present, all documents, **including email**, evidencing communication between the IRS and the IRS Office of Chief Counsel and/or the IRS and other offices with the Treasury Department regarding, referring, or relating to the Taxpayer for 2019 Tax Year, whether maintained in electronic or hardcopy format.

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11. For the period from January 1, 2017 to the present, any and all files, notes, correspondence, memoranda, or e-mails reflecting discussions or comments by any Internal Revenue Service employee or representative [including, but not limited to the agents immediate supervisor(s)] with and from the agent assigned to audit the taxpayer for Tax Year 2019 relating to the taxpayer or the taxpayer's representative(s)), whether maintained in electronic or hardcopy format.
12. For the period from January 1, 2017 to the present, a list or record of "persons contacted" as required by Internal Revenue Code § 7602(c)(2)), whether maintained in electronic or hardcopy format.
13. For the period from January 1, 2017 to the present, all communication, **including emails**, related to or referencing the audit of the Taxpayer for 2019 Tax Year, including, but not limited to any communications involving: Mariana Bernal and Cornette A. Hamilton.

Taxpayer seeks all responsive records regardless of format, medium, or physical characteristics. In conducting your search, please understand the terms "record," "document," and "information" in their broadest sense, to include any written, typed, recorded, graphic, printed, or audio material of any kind. We seek records of any kind, including electronic records, audiotapes, videotapes, and photographs, as well as letters, emails, facsimiles, telephone messages, voice mail messages and transcripts, notes, or minutes of any meetings, telephone conversations or discussions. Our request includes any attachments to these records, as well as those who were cc'd or bcc'd on any emails. No category of material should be omitted from search, collection, and production.

We have determined that the information requested is not exempt under disclosure laws, is not a classified document, is not a protected internal communication, is not protected by "privacy", and is not a "protected investigative record" within the meaning of the Freedom of Information Act. If any material is deemed to be exempt, we hereby request a detailed statement of the portion deleted or withheld, a full statement of the reasons for the refusal or access, and specific citations or statutory authority for the denial. Specifically, if the Disclosure Section determines an exemption applies to some or all of the requested information, **we request that a Privilege Log be provided in the form of a Vaughn Index.**

In *Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973), cert. denied, 415 U.S. 977 (1974), the court rejected an agency's conclusory affidavit stating that requested FOIA documents were subject to exemption. Id. at 828. "A Vaughn Index must: (1) identify each document withheld; (2) state the

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statutory exemption claimed; and (3) **explain how disclosure would damage the interests protected by the claimed exemption.** *Citizens Comm'n on Human Rights v. FDA*, 45 F.3d 1325, 1326 n.1 (9th Cir. 1995). A Vaughn Index” ‘permit[s] the court system effectively and efficiently to evaluate the factual nature of disputed information.’ “*John Doe Agency v. John Doe Corp.*, 493 U.S. 146, 149 n.2 (1989) (quoting *Vaughn*, 484 F.2d at 826). **With a Vaughn Index we will have the means to adequately assess if any claimed exemptions have merit thereby avoiding potentially costly litigation to seek such item.**

Since the requested information relates directly to our clients and, if appropriate, any inquiries, investigation or audit relating to it, we have determined that the information requested is not exempt under disclosure laws, is not a classified document, is not a protected internal communication, is not protected by “privacy,” and is not a “protected investigative record” within the meaning of the Freedom of Information Act. That said, we welcome the opportunity to discuss with you whether to what extent this request can be narrowed or modified to better enable the IRS to process it within the FOIA’s expedited deadlines.

We believe that your office has custody of the requested information, but if not, we hereby request prompt notice of the current location of such information. To expedite this request, we are willing to discuss specific instances of deletion or other exemption claims in advance of a final decision. **If any material is deemed to be exempt, we hereby request a detailed statement of the portion deleted or withheld, a full statement of the reasons for the refusal of access, and specific citations or statutory authority for the denial.**

To facilitate record production and to mitigate the cost of duplication (if applicable), we request records be produced in electronic format (e.g., e-mail, pdf, or TIF format on a USB drive). If a certain set of responsive records can be produced more readily, we respectfully request that those records be produced first and that the remaining records be produced on a rolling basis as circumstances permit.

This letter shall confirm that SHUN FUNG INTL INC. hereby agrees to pay for all reasonable search and copying costs that may be associated with this request. However, we would appreciate the opportunity to inspect these records before any documents are copied. If search and copying costs exceed \$1,000, please telephone the undersigned in advance for an agreement as to such additional costs.

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If you have any questions regarding this request or anticipate any issues in providing fully the requested documents, please contact me at 626-788-9558 x101 or GRANT@CLAWFIRM.COM. Please send the requested records to Grant Chien, Continental Law Firm, APLC, 1108 S. Baldwin Ave., 2F., Arcadia, CA 91007.

I look forward to receiving your response within the statutory period. Thank you for your consideration of this request.

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[SIGNATURE PAGE TO FOLLOW]

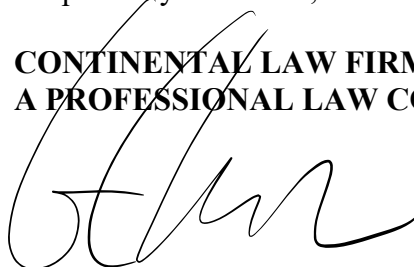
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I certify to be true and correct to the best of my knowledge and belief, that there is an urgent need for expedited processing of this request because failure to get the requested records in an expedited fashion will likely result in the loss of substantial due process rights of the Taxpayer, as Taxpayer need the requested information is urgently needed to respond to a pending audit relating to the Taxpayer.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury of the laws of the United States of America, that I am GRANT CHIEN, the same attorney who appears on the enclosed Form 2848, Power of Attorney and Form 8821, Tax Information Authorization and am authorized by the IRS and the above-referenced Taxpayer, SHUN FUNG INTL INC., to represent it in this matter and to request access to the requested tax records.

Respectfully submitted,

**CONTINENTAL LAW FIRM,
A PROFESSIONAL LAW CORPORATION**



Grant Chien, CPA, Esq.
Managing-Officer

Enclosures:

Form 2848 for SHUN FUNG INTL INC., and
Form 8821 for SHUN FUNG INTL INC.

cc: Client

Form **8821**
 (Rev. January 2021)
 Department of the Treasury
 Internal Revenue Service

Tax Information Authorization

► Go to www.irs.gov/Form8821 for instructions and the latest information.
 ► Don't sign this form unless all applicable lines have been completed.
 ► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165
For IRS Use Only
 Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address SHUN FUNG INTL IN 19545 San Jose Ave., City of Industry, CA 91748	Taxpayer identification number(s) _____ Daytime telephone number 626-360-0295
Plan number (if applicable) _____	

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached** ►

Name and address GRANT CHIEN, CPA, ATTORNEY CONTINENTAL LAW FIRM, APLC 1108 S. BALDWIN AVE. 2FL, ARCADIA, CA 91007	CAF No. _____ PTIN _____ Telephone No. 626-788-9558 x101 Fax No. 626-788-9568 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input checked="" type="checkbox"/> Fax No. <input checked="" type="checkbox"/>
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	

Name and address _____ _____ _____	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Check if to be sent copies of notices and communications <input type="checkbox"/>	

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Income, FOIA	1120	2019	FOIA - Freedom of Information
			Act Request


4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 ►

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain ►
 To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

 _____ Signature MAN KEUNG _____ Print Name	2/12/2024 _____ Date CEO of Shun Fung Intl Inc. _____ Title (if applicable)
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Form **2848**
 (Rev. January 2021)
 Department of the Treasury
 Internal Revenue Service

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only
 Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date / /

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address SHUN FUNG INTL. INC. 19545 San Jose Ave., City of Industry, CA 91748	Taxpayer identification number(s) [REDACTED]
	Daytime telephone number 626-360-0295
	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address GRANT CHIEN, CPA, ATTORNEY CONTINENTAL LAW FIRM, APLC 1108 S. BALDWIN AVE., 2F., ARCADIA, CA 91007 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. [REDACTED] PTIN [REDACTED] Telephone No. 626-788-9558 X101 Fax No. 626-788-9568 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input checked="" type="checkbox"/> Fax No. <input checked="" type="checkbox"/>
Name and address Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
INCOME, EMPLOYMENT, FOIA, CIVIL PENALTY	1120	2019

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):
 Access my IRS records via an Intermediate Service Provider;
 Authorize disclosure to third parties; Substitute or add representative(s); Sign a return;

Other acts authorized: _____


b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
 List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.
 PRESIDENT/CEO

Signature:  Date: 2/12/2024 Title (if applicable):
 MAN KEUNG SHUN FUNG INTL. INC.
 Print name Print name of taxpayer from line 1 if other than individual


Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer’s immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the “Licensing jurisdiction” column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
A	CA	216668		2/8/24