

EXHIBIT “B”



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

Grant Chien
1108 S. Baldwin Ave., 278
Arcadia, CA 91007

Date:

June 18, 2024

Employee name:

Kelly Bergstrom

Employee ID number:

1003805313

Telephone number:

509-623-4869

Fax number:

855-205-9333

Case number:

2024-09879

Re: Shun Fung Intl Inc.

Dear Grant Chien:

This is in response to your Freedom of Information Act (FOIA) request we received on February 14, 2024.

You asked for records relating to the examination of tax year 2019 for your client.

We sent you a letter on March 4, 2024, requesting additional time to obtain and review the records requested in your FOIA request.

We need additional time to review the records. If we are unable to complete your request by December 26, 2024, we will notify you in writing. You do not need to reply to this letter if you agree to this extension. Please consider contacting the phone number at the top of this letter 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.

Pursuant to 26-CFR § 601.702, there is no right to an administrative appeal for failure to meet the statutory 20 business-day timeframe for response.

However, you do have the right to file suit for a judicial review. You can file suit after March 28, 2024. 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 312-292-2929. 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,



Lis Fontanez
Disclosure Manager
Disclosure Office 10