Exhibit 7



DEPARTMENT OF THE TREASURY WASHINGTON, D.C.

November 7, 2016

RE: 2016-11-008

Mr. R. James Valco, III Counselor & Senior Policy Advisor Cause of Action Institute 1875 Eye Street, N.W. Washington, D.C. 20006

Dear Mr. Valco:

This letter acknowledges your Freedom of Information Act (FOIA) request submitted to the Department of the Treasury (Treasury), dated October 20, 2016. You seek records from 1983 to the present regarding the following:

- 1. All records that establish or explain the Treasury and/or IRS Policy for when a rule is required to be reviewed or subject to the approval of an Assistant Secretary prior to issuance.
- 2. All prior final versions of any record responsive to Item 1 of this request.

I have initiated a search within Departmental Offices (DO), for records that would be responsive to your request. I will make every effort to provide you with a timely response; however; please be advised that unusual circumstances exist regarding the search for and review of the information requested, due to the consultation required between two or more program offices and the timeframe of the records stipulated in your request. This will require an additional processing extension of ten (10) days.

I have determined you are a representative of the news media (media). Media requesters are not charged fees associated with search or review and will obtain the first 100 pages of duplication of hard copy records free. Duplication of hard copy records below \$25 are waived. Treasury will make every effort to transmit your final response via email or CD free of charge as well; therefore, your request for a fee waiver is granted.

You may contact the FOIA Public Liaison, Deryl L. Richardson, Jr., at any time for any questions you may have concerning your request via telephone at (202) 622-8098; or email at TreasFOIA@treasury.gov.

You may also wish to contact the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's office which 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 ogis@nara.gov ogis.archives.gov (202) 741-5770 (877) 684-6448

If additional questions arise concerning this action, please contact Cawana Pearson via telephone at (202) 622-0930; or via email at cawana.pearson@treasury.gov. Please reference FOIA request 2016-11-008 when inquiring about this request.

Sincerely,

Cawana Pearson FOIA Case Manager, FOIA and Transparency