



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

May 5, 2006

Terrence A. Grady  
Terrence A. Grady & Associates Co., L.P.A.  
100 E. Broad St., Suite 2310  
Columbus, OH 43215

Dear Mr. Grady:

This is in response to your Freedom of Information Act (FOIA) request dated February 22, 2006 and received in this office on February 27, 2006, regarding the examination file for Beachy Cabinet Company.

You requested a complete copy of the examination file of IRS Revenue Agent Wendy Speelman, relating to conducting an employment tax examination of Beachy Cabinet Company.

We have located 141 pages responsive to this request. We have determined the following pages of the enclosed documents to be exempt from the disclosure requirements of the Freedom of Information Act (with the applicable exemptions):

14 Full Pages, exemptions b(3), b(7)(A).  
2 Full Pages, exemptions b(3), b(7)(C).  
3 Partial Pages, exemptions b(3), b(7)(C).  
The basis for the b(3) exemptions is 26 USC 6103.

The total number of pages released is 125.

This constitutes a partial denial of your request. Enclosed is Notice 393, which describes the exemptions above and explains your appeal rights.

Should you have any questions concerning this correspondence, you may contact Margaret Keller, Disclosure Specialist, ID#31-07704, by phone at (513) 263-3873, or by mail at Internal Revenue Service, Disclosure Office; PO Box 1818, Room 7019; Cincinnati, OH 45201. Please refer to case number 05-2006-01900.

Sincerely,

A handwritten signature in cursive script that reads "Darlene Stewart".

Darlene M. Stewart, ID #31-07943  
Disclosure Officer, Cincinnati Office

Enclosures

