

EXHIBIT C



University of Connecticut
School of Law

October 19, 2005

Legal Clinic

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Internal Revenue Service
SE:S:CLD:GLD:C
MS 7000 MIL
310 W Wisconsin Avenue
Milwaukee, WI 53203-2221
Attn: James Daniels

**Re: June 28, 2005 FOIA Request for Information Pertaining to
Taxpayer Assistance Center Closures**

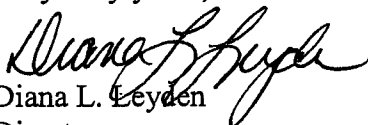
Dear Mr. Daniels:

By way of a letter dated June 28, 2005 (copy enclosed) this office requested the following information, pursuant to the Freedom of Information Act, 5 U.S.C. § 552:

1. A complete description of the model, criteria and components used to determine TAC closures, including but not limited to a description of how the data points were weighted
2. A complete description of the three business rules applied to the model.
3. The ranking of all TAC centers after the model criteria was applied.
4. All comments of IRSAC with regard to the proposed TAC closures and the model criteria.
5. All internal comments from the IRS with regard to the TAC closures, especially the model criteria.

To date, we have not received any response to this request. Please respond within ten (10) days of receipt of this letter. If we do not hear from you, we intend to commence an action under 5 U.S.C. § 552(a)(4)(B) in United States District Court for the District of Connecticut to request an order of production of all agency records which are being improperly held from us.

Very truly yours,


Diana L. Leyden
Director

Enclosures

cc: Ms. Pamela Kozik

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