

Internal Revenue Service
Appeals Field Operations-West
IRS - Fresno Appeals Office
5104 N. Blythe Ave., Suite 201
Fresno, CA 93722-6429

Date: October 31, 2006

WILLIAM A. DOBROVIR
PO BOX 198
SPERRYVILLE VA 22740-0198

Department of the Treasury

Person to Contact:

Ronald Collet
Employee ID Number: 78-00103
Tel: 559-452-3038
Fax: 559-452-3113

Refer Reply to:

AP:FW:FRE:RMC

In Re:

Freedom of Information Act

Disclosure Case Number:

50-2006-00894

Dear Mr. Dobrovir:

This letter is our acknowledgement that on October 19, 2006 we received your Freedom of Information Act (FOIA) administrative appeal, dated October 19, 2006. We are required to complete our consideration of your appeal within 20 business days after the date we receive your appeal. If we are unable to complete your case in that time frame, you may seek judicial review by properly filing suit in the United States District Court in the district where you live or work, where your records are located or in the District of Columbia. The rules for filing such suit are set forth in Federal Rule of Civil Procedure 4(i).

It may take several weeks to retrieve the pertinent documents from the Disclosure Office. We will then complete our review and notify you in writing of our decision and of any judicial remedies that may be available to you. We apologize for any delay in responding to your request.

If you decide to file suit with the Court while we are considering your case, please advise this office in writing of your action. Once notified, we will terminate our consideration of your FOIA appeal and transfer jurisdiction to the Court.

In the interim, if you have any questions concerning the status of your appeal, please contact the Appeals Officer whose name and telephone number are listed above.

Sincerely,


Ronald Collet
Appeals Officer

Enclosures:

Publication 4227 Welcome to Appeals

Tax Analysts and Allen Kenney
v. IRS

Plaintiffs' Exhibit 9