

Exhibit D

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January 27, 2006*pic & srb*
JAN 30 2006HQ Disclosure Office
1111 Constitution Ave, NW
Room 1571
Washington, DC 20224

Dear Sirs:

Please provide me with copies of the following materials under the Freedom of Information Act, 5 U.S.C. § 552, as amended ("FOIA"), Internal Revenue Code §6110, and the applicable regulations thereunder (31 C.F.R. § 1, *et seq.*, and 26 C.F.R. § 601.702, *et seq.*), relating to:

- **All background, administrative and legal materials, including but not limited to internal IRS memoranda, hearing transcripts, analyses, and public comments filed regarding IRS Regulation 1.482-2(b) from 1965 through 1969:**
 - Proposed in April, 1965. (30 Fed.Reg. 4256)
 - Withdrawn and Reproposed in August, 1966. (31 Fed.Reg. 10394)
 - Final, TD 6952, in April, 1968. (33 Fed.Reg. 5848)
 - Proposed changes in April, 1968. (33 Fed.Reg. 5858)
 - Final, TD 6998, in January, 1969. (34 Fed.Reg. 933)

In compliance with applicable regulations for "Commercial Use Requester," we promise to pay reasonable charges for search, copying and review costs. I understand that I can expect a response within 20 days of your receipt of this letter.

If you have any questions about this request, I may be reached at: (202) 626-6094. I look forward to your response within twenty days, or earlier if possible. Thank you.

Sincerely,

Carol Gruenburg
Director of Library Services