

EXHIBIT 14

January 15, 2015

VIA FEDEX

Celeste Neal
Disclosure Manager
Disclosure Office 14
Internal Revenue Service
Centralized Processing Unit - Stop 93A
P.O. Box 621506
Atlanta, GA 30362

Re.: Joseph Arleo (TIN: [REDACTED])
Case Number F14247-0069

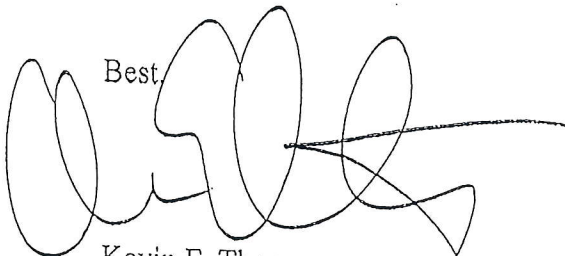
Dear Ms. Neal,

We have received your letter dated December 1, 2014 regarding the Freedom of Information Act (FOIA) request we made on behalf of the above referenced taxpayer. Your December 1, 2014 letter states that you are sending us a password protected CD with the requested information in a separate letter.

As of the date of this letter, we still have not received the password protected CD mentioned in your letter. Please send the CD with the requested information regarding the above referenced taxpayer to us as soon as possible.

Thank you for your assistance in this matter.

Best,



Kevin E. Thorn

Enclosure: Form 2848, *Power of Attorney and Declaration of Representatives*
Letter from IRS dated December 1, 2014

cc: Dora Zamora, IRS Disclosure Specialist ID # 1000150365



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

January 21, 2015

Kevin E. Thorn
888 16th St. NW, Ste. 800
Washington, DC 20006

Dear Mr. Thorn:

I am responding to your letter dated January 15, 2015 that we received on January 16, 2015 pertaining to your Freedom of Information Act Request (FOIA) request dated August 29, 2014, our case number F14247-0069.

Your FOIA request asked for a copy of the Appeal file and any documents added to the administrative file, since the last FOIA request pertaining to Joseph Arleo and the Estate of Joseph Arleo for the years 1997 through 2012.

We apologize that you have not received the initial CD sent in response to this request. The enclosed CD contains your documents and is encrypted. The password to open the files is being mailed separately.

If you have any questions please call me ID # 1000682891, at 408-283-1465 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F15020-0012.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lauri Takeguchi".

Lauri Takeguchi
Sr. Disclosure Specialist
Disclosure Office 14

Enclosure(s)
Responsive Documents/CD
Copy of original Response Letter
Notice 393



PRIVACY, GOVERNMENTAL
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You asked for a copy of the Appeal file and any documents added to the administrative file, since the last FOIA request pertaining to Joseph Arleo and the Estate of Joseph Arleo for the years 1997 through 2012. I am sending you a password protected CD with the requested information in a separate letter.

Your password for F14247-0069 is [REDACTED]. To access the information on the CD, please follow the steps below:

1. Select GuardianEdge Removal Storage Access on your CD.
2. Select the file in the top left.
3. Select "open" file.
4. Select file and Decrypt.
5. Enter password [REDACTED]

If you have any questions please call Disclosure Specialist Lauri L. Takeguchi-Cital ID # 1000682891, at 408-283-1465 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 211, P.O. Box 621506, Atlanta, GA 30362. Please refer to case number F15020-0012.

Sincerely,

Lauri Takeguchi
Sr. Disclosure Specialist
Disclosure Office 14