

EXHIBIT A



August 11, 2017

VIA FEDEX: 7799 2811 7340

**IRS FOIA Request
Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006
Fax: 877-891-6035**

Re: Privacy Act of 1974 and Freedom of Information Act Request
The Complete Logistics Company Inc. (the "Taxpayer")

Dear Disclosure Manager:

We represent the above-referenced Taxpayer. Enclosed herein, please find a 2848 for the Taxpayer.

Under the provisions of the Privacy Act of 1974, (5 USC §552A) and the Freedom of Information Act ("FOIA": 5 USC §552) we request the documents detailed below. Since the requested information relates directly to the Taxpayer, we are of the opinion that the information requested is not exempt under disclosure laws, is not a classified document, is not a protected internal communication, is not protected by "privacy," and is not a "protected investigative record" within the meaning of those FOIA defined terms.

If any material is deemed to be exempt, we hereby request a detailed statement of the portion deleted or withheld, a full statement of the reasons for the refusal or access, and specific citations or statutory authority for the denial. Specifically, if the Disclosure Office determines an exemption applies to some or all of the requested information, we request that a privilege log be provided in the form of a "Vaughn Index." In Vaughn v. Rosen, 484 F.2d 820 (D.C. Cir. 1973), *cert. denied*, 415 U.S. 977 (1974), the court rejected an agency's conclusory affidavit stating that requested FOIA documents were subject to exemption. *Supra.* at 828. "A Vaughn Index must: (1) identify each document withheld; (2) state the statutory exemption claimed; and (3) explain how disclosure would damage the interests protected by the claimed exemption." Citizens Comm'n on Human Rights v. FDA, 45 F.3d 1325, 1326 n.1 (9th Cir. 1995). A Vaughn Index "permit[s] the court system to effectively and efficiently to evaluate the factual nature of disputed information." John Doe Agency v. John Doe Corp., 493 U.S. 146, 149 n.2 (1989) (quoting Vaughn, 484 F.2d at 826). With a Vaughn Index we will have the means to adequately assess if any claimed exemptions have merit, thereby avoiding potentially costly litigation to seek that item. We also request that if a requested record does not exist, that you affirmatively state its non-existence.

MIAMI OFFICE
One Biscayne Tower
2 South Biscayne Boulevard, Suite 1750, Miami 33131

FORT LAUDERDALE OFFICE
One Financial Plaza
100 Southeast Third Avenue, Suite 805, Ft Lauderdale 33394

For the period beginning in January 1, 2007 through December 31, 2010, please provide us with copies of the following documents:

1. Each and every document (exclusive of filed tax returns) contained in the administrative files pertaining to all collection, civil examination and/or criminal investigation activity relative to the Taxpayers. This information should include any worksheets, workpapers, notes, e-mails, documents, memorandums, computations, and other materials prepared or accumulated relative to this collection, civil examination and/or criminal investigation by employees of the IRS, any other governmental agency, including internal documents, memorandums, memorandums of all interviews of persons regarding the tax liabilities of the Taxpayers, copies of all statements (sworn or otherwise) given by individuals in connection with the investigation of the tax liabilities of the Taxpayers, case activity records, written reports and recommendations related to the determinations by the IRS.
2. A list of any information and documents maintained electronically identifying each document by subject matter and format (i.e., tape, disk, etc.).
3. A list of all employees, including their job title and the IRS Division for which they are employed, who have accessed the Taxpayers' account, i.e. an audit trail as to the Taxpayers' SSN (social security number) and/or EIN (employee identification number).
4. Any and all files that include information and documents obtained pursuant to summonses issued to third parties which are not otherwise included in the administrative file. Specifically, on numerous occasions, we have requested a copy of any information provided by UBS (or any other Swiss bank) pursuant to a treaty request. It should be noted that portions of this information has been provided in differing forms. Specifically, Taxpayers' previous counsel received Sections 6.1, 6.2, 5, and 2. Last year, after repeated requests to the Service, the Service ultimately provided us with only Sections 6.1 and 6.2, a less-inclusive production than what was provided to Taxpayers' previous counsel. Putting the inconsistencies in the breadth of the Service's production aside, we believe a complete production of the requested documents is necessary for the Taxpayers to fully cooperate with the Service, which they wish to do.
5. Copies of all Third Party Contact Report Forms (Forms 12175).
6. Any and all files relative to the Taxpayers that may have been prepared by independent consultants, international examiners, economists, engineers, and any other specialists assigned to this case which are not otherwise included in the administrative file.

We agree to pay reasonable charges in locating and copying the requested documents, not to exceed \$2,500.00. We do not need paper copies; a CD with the documents will suffice. If your fees will exceed \$2,500, please contact the undersigned counsel for further authorization.

Please direct any notifications or correspondence regarding this request to the undersigned at the letterhead address or at (954) 462-1200. We appreciate your cooperation.

Sincerely,



JEFFREY A. NEIMAN

cc: Client

Form **2848**
 (Rev. March 2012)
 Department of the Treasury
 Internal Revenue Service

Power of Attorney and Declaration of Representative

OMB No. 1545-0150
For IRS Use Only
 Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date ____/____/____

▶ Type or print. ▶ See the separate instructions.

Part I Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address The Complete Logistics Company, Inc. 1670 S Etiwanda Avenue Ontario, CA 91761	Taxpayer identification number(s) _____ Daytime telephone number 954-462-1200
Plan number (if applicable) _____	

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Jeffrey A. Nelman, Esq 100 Southeast Third Avenue, Suite 805 Fort Lauderdale, FL 33394	CAF No. 0308 38789R PTIN _____ Telephone No. 954-462-1200 Fax No. 954-688-2492 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Check if to be sent notices and communications <input checked="" type="checkbox"/>	
Name and address Matthew R. Chaves, Esq. 100 Southeast Third Avenue, Suite 805 Fort Lauderdale, FL 33394	CAF No. 0310-67940R PTIN _____ Telephone No. 954-462-1200 Fax No. 954-688-2492 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Check if to be sent notices and communications <input checked="" type="checkbox"/>	
Name and address _____	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
FOIA	N/A	Years 2007 through 2010

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF**

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns

- Disclosure to third parties; Substitute or add representative(s); Signing a return; _____
- Other acts authorized: _____

(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney:

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

Robert A. Rains Signature Aug 9, 2017 Date _____ Title (if applicable) _____

ROBERT RAINS Robert Rains Print Name PIN Number _____ Print name of taxpayer from line 1 if other than individual _____

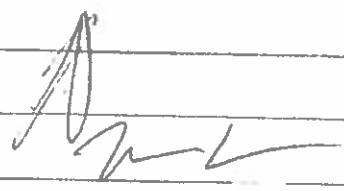
Part II Declaration of Representative

Under penalties of perjury, I declare that

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a. Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b. Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c. Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d. Officer—a bona fide officer of the taxpayer's organization.
 - e. Full-Time Employee—a full-time employee of the taxpayer.
 - f. Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g. Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h. Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - i. Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - k. Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r. Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the Licensing jurisdiction column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
A	FL	544469		8/9/17
A	FL	0104942		8/9/17



MARCUS NEIMAN & RASHBAUM LLP

www.MNRLawFirm.com

September 19, 2017

VIA FEDEX: 7702 9614 8910

**IRS FOIA Request
Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006
Fax: 877-891-6035**

Re: Privacy Act of 1974 and Freedom of Information Act Request
The Complete Logistics Company Inc. (the "Taxpayer")

Dear Disclosure Manager:

We represent the above-referenced Taxpayer. Enclosed herein, please find a 2848 for the Taxpayer.

Under the provisions of the Privacy Act of 1974, (5 USC §552A) and the Freedom of Information Act ("FOIA"; 5 USC §552) we request the documents detailed below. Since the requested information relates directly to the Taxpayer, we are of the opinion that the information requested is not exempt under disclosure laws, is not a classified document, is not a protected internal communication, is not protected by "privacy," and is not a "protected investigative record" within the meaning of those FOIA defined terms.

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2. A list of any information and documents maintained electronically identifying each document by subject matter and format (i.e., tape, disk, etc.).
3. A list of all employees, including their job title and the IRS Division for which they are employed, who have accessed the Taxpayers' account, i.e. an audit trail as to the Taxpayers' SSN (social security number) and/or EIN (employee identification number).
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5. Copies of all Third Party Contact Report Forms (Forms 12175).
6. Any and all files relative to the Taxpayers that may have been prepared by independent consultants, international examiners, economists, engineers, and any other specialists assigned to this case which are not otherwise included in the administrative file.

We agree to pay reasonable charges in locating and copying the requested documents, not to exceed \$2,500.00. We do not need paper copies; a CD with the documents will suffice. If your fees will exceed \$2,500, please contact the undersigned counsel for further authorization.

The previous FOIA request was denied due to an outstanding balance. The outstanding balance (\$25) has been paid in full. A hearing is scheduled for November 14, 2017 in this matter. An expedited response is appreciated and necessitated.

Please direct any notifications or correspondence regarding this request to the undersigned at the letterhead address or at (954) 462-1200. We appreciate your cooperation.

Sincerely,



JEFFREY A. NEIMAN

cc: Clients

Form **2848**
 (Rev. March 2012)
 Department of the Treasury
 Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

For IRB Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7

Taxpayer name and address
 The Complete Logistics Company, Inc.
 1670 S Etlwanda Avenue
 Ontario, CA 91761

Taxpayer identification number(s)

Daytime telephone number

Plan number (if applicable)

954-462-1200

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address
 Jeffrey A. Neimari Esq.
 100 Southeast Third Avenue, Suite 805
 Fort Lauderdale, FL 33394

CAF No. 0308-38789R

PTIN

Telephone No. 954-462-1200

Fax No. 954-688-2492

Check if new: Address Telephone No. Fax No.

Check if to be sent notices and communications

Name and address
 Matthew R. Chaves, Esq.
 100 Southeast Third Avenue, Suite 805
 Fort Lauderdale, FL 33394

CAF No. 0310-67940R

PTIN

Telephone No. 954-462-1200

Fax No. 954-688-2492

Check if new: Address Telephone No. Fax No.

Check if to be sent notices and communications

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address Telephone No. Fax No.

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Withdrawal, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)

Tax Form Number
 (1040, 941, 720, etc.) (if applicable)

Year(s) or Period(s) (if applicable)
 (see instructions for line 3)

FOIA

N/A

Years 2007 through 2010

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF**

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

Disclosure to third parties Substitute or add representative(s) Signing a return;

Other acts authorized: _____

(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10 3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10 3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10 3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level 1) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney:

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

Robert Rains
Signature

Aug 9, 17
Date

Owner
Title (if applicable)

Robert Rains

Robert Rains
Print Name

PIN Number

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
A	FL	544469	<i>[Signature]</i>	8/9/17
A	FL	0104942		8/9/17