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.

One Financial Plaza

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.

Case 5:18-cv-02287-DMG-MRW Document 1-1 Filed 10/26/18 Page 4 of 11 Page ID #:9

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,

JEFFRAY A NEIMAN

cc: Client

(Rev. March 2012)

Department of the Treasury Internal Revenue Service

Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

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Power of Attorney

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	48 (Rev. 3-2012)				Page 2
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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

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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

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a Attorney	—a member in good star	ding of the bar of the highe:	st court of the jurisdiction	shown below.	
b Certified	Public Accountant - duly	qualified to practice as a ce	ertified public accountant	in the jurisdiction shown below.	
C Enrolled	Agent—enrolled as an ag	ent under the requirements	of Circular 230.	January Colow	
d Officer-	a bona fide officer of the	taxpayer's organization.			
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