

EXHIBIT D



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224**

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

May 9, 2018

Marcus Neiman & Rashbaum LLP
Attn: Jeffrey Neiman
One Financial Plaza
100 Southeast Third Avenue, Suite 805
Ft Lauderdale, FL 33394

In Re: The Complete Logistics Company Inc.

Dear Jeffrey Neiman:

I am responding to your Freedom of Information Act (FOIA) request dated April 11, 2018 that we received on April 12, 2018.

I am not able to send the information you requested by May 10, 2018, which is the 20 business-day period allowed by law. The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request I require the additional time to:

Search for and collect the requested records from other locations

We have extended the statutory response date to May 24, 2018, after which you can file suit. An administrative appeal is limited to a denial of records, so it does not apply in this situation. I apologize for any inconvenience caused by this delay.

If you dispute this response, you may contact our FOIA Public Liaison Bernard McDade to discuss your request at:

Bernard McDade
Internal Revenue Service
600 Arch Street, Room 5226
Philadelphia, PA 19106-1611
(267) 941-6628

If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, you also have the right to contact the Office of Government Information Services (OGIS). The Office of Government Information Services, the Federal FOIA Ombudsman's office, which offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

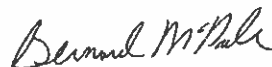
You may file suit after May 24, 2018. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

Commissioner of Internal Revenue
Attention: CC:PA: Br 6/7
1111 Constitution Avenue, NW
Washington, DC 20224

The FOIA process provides access to existing records. Extending the time period for responding to your request will not delay or postpone any administrative, examination, investigation or collection action.

If you have any questions please call Disclosure Specialist Yolanda Williams ID # 1000098498, at 312-292-2502 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F18102-0071.

Sincerely,



Bernard W McDade
Acting Disclosure Manager
Disclosure Office 05