

June 7, 2019

VIA FAX AND CERTIFIED MAIL/RETURN RECEIPT REQUESTED

Internal Revenue Service
Central Processing Unit – FOIA REQUEST
Stop 93A
P.O Box 621506
Atlanta, GA 30362 - 3006
Fax: [877-891-6035](tel:877-891-6035)

Re: Freedom of Information Act (FOIA) Document Requests

To Whom it May Concern:

I, Richard A. Greco, am the Representative under Power of Attorney, dated as of June 18, 2018, a copy of which is included herewith of 1900 Superior, LLC, the Tax Matters Partner of Tower Press Ltd. This letter is intended to formally request, under the Freedom of Information Act 5 U.S.C. § 552, and the regulations promulgated thereunder, each and every document (exclusive of the filed income tax returns) contained in the administrative files of the Internal Revenue Service relating to the examinations of the Form 1065, U.S. Return of Partnership Income, filed by Tower Press Ltd. (TIN: 34-1931794) (the “Taxpayer”) for taxable year ended December 31, 2014 (the “Examinations”).

This request does not include copies of the foregoing tax returns, nor does it include copies of correspondence generated by our office. Subject to the foregoing, the requested information includes, but is not limited to:

1. The Examination Division Administrative File (the “Administrative File”) for the Examinations. The requested file includes any worksheets, work papers, notes, emails, documents, memoranda, letters, computations and other materials prepared or accumulated relative to the Audit by employees of the IRS and any other governmental agency. This request also includes internal documents, memoranda, memoranda of all interviews of persons regarding the charitable contributions by the Taxpayer, copies of all statements (sworn or otherwise) given by individuals in connection with the Audit, including, without limitation, notes, emails documents, memoranda, and internal documents relating to the Case Activity record, written reports and recommendations concerning the proposed adjustment of partnership items and penalties, and any other information that is related to the determinations by the IRS as set forth in the Revenue Agent Audit Report.

2. Any documents (electronic or otherwise) relative to the Examination that may have been prepared by specialist agents, engineers, or valuation specialists, and

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materials created as specialty case files, desk files, or as group files, which are not otherwise included in the Administrative File. This request includes any emails, work papers, notes, documents, memoranda, transmittal letters, reports, documents describing or recording interviews, or other materials prepared or accumulated relevant to the Examinations.

3. Any documents (electronic or otherwise) relative to the Examination that may have been prepared by persons not employed by the Internal Revenue Service, including consultants, appraisers, economists, engineers, and any other specialists retained for this case and which are not otherwise included in the Administrative File. This request includes any emails, work papers, notes documents, memoranda, transmittal letters, reports, documents describing or recording interviews, or other materials prepared or accumulated relevant to the Examination.

4. Any documents (electronic or otherwise) relative to the Examination that include information and documents obtained pursuant to informal requests or summonses issued to third parties (including a list of all third party contacts made in the course of the examination) that are not otherwise included in the Administrative File.

5. Any documents (electronic or otherwise) relative to the Examination that are representative of requests to extend the statute of limitations by the Internal Revenue Service. This request includes any emails, work papers, notes documents, memoranda, transmittal letters, reports, documents describing or recording interviews, or other materials prepared or accumulated relevant to the Examination.

6. Any documents (electronic or otherwise) relative to the Examination that demonstrate contacts of third parties by IRS officers, employees, or other agents that have already occurred or are scheduled to occur during the pendency of this audit. This request includes any notes made by IRS officers, employees, or other agents during, or as a result of, such third-party interviews, including, without limitation, interviews with The Historic Gateway Neighborhood Corporation, Claud Clark III, Clark~Davis, P.C., its employees or agents. This request encompasses the Administrative File and any files maintained by IRS consultants, appraisers, economists, engineers, and any other specialists retained for this case, which are not otherwise included in the Administrative File.

In addition to the above records, please provide a list of all information relevant to this matter that is maintained electronically. This list should identify the information by subject matter and format (i.e., tape, disk, etc.).

To the extent you withhold any documents or materials on the grounds of a specific FOIA exemption or otherwise, please provide an index listing the documents withheld and the specific FOIA exemption pursuant to which the document is withheld. *See Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973).

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We are aware that the Internal Revenue Service has a destruction policy for documents of a certain age. Therefore, we request that appropriate measures be taken immediately to ensure that the requested documents are not destroyed before full compliance with this request.

The Internal Revenue Service is authorized to charge us for searching for the records, for reviewing the records, making any necessary deletions therefrom, and for making the requested copies, up to a maximum of \$500.00 without further authorization. If the total charges estimated exceed this amount, please provide us with an estimate of the charges and seek further authorization from us.

My name, address, and telephone number are as follows:

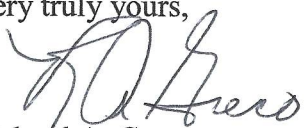
Richard A. Greco
c/o GBX Group LLC
2101 Superior Avenue, Suite 300
Cleveland, Ohio 44114
Phone: 216-241-6689

In accordance with the provisions of IRC § 6103, 6302 and 7602(c), 5 U.S.C. Section 552, as amended, and 5 U.S.C. § 552A, we anticipate receiving a reply within *twenty (20) working days*.

Please address the requested records to me at the address set forth above. If you have any questions concerning this request or require further identifying information, please contact me by telephone at the number set forth above.

Kindly acknowledge receipt of this request by countersigning the enclosed copy of this letter and returning the same in the enclosed, self-addressed, stamped envelope. Please keep me advised as to the status of the above referenced request.

Very truly yours,



Richard A. Greco
Representative under Power of Attorney
for 1900 Superior, LLC,
TMP for Tower Press Ltd.

cc: Loretta Mills, Senior Revenue Agent
Anita Gill, Senior Counsel

<p><u>RECEIPT ACKNOWLEDGED:</u></p> <p>INTERNAL REVENUE SERVICE</p> <p>BY: _____</p> <p>TITLE: _____</p> <p>DATED: _____</p>



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

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



July 2, 2019

Richard Greco
2101 Superior Ave, Ste 300
Cleveland, OH 44114

In Re: Tower Press Ltd.

Dear Richard Greco:

I am responding to your Freedom of Information Act (FOIA) request dated June 7, 2019 that we received on June 7, 2019.

I am unable to send the information you requested by July 9, 2019, which is the 20 business-day period allowed by law. I apologize for any inconvenience this delay may cause.

STATUTORY EXTENSION OF TIME FOR RESPONSE

The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request, I need additional time to search for, collect and review responsive records from other locations. We have extended the statutory response date to July 23, 2019, after which you can file suit. An administrative appeal is limited to a denial of records, so it does not apply in this situation.

REQUEST FOR ADDITIONAL EXTENSION OF TIME

Unfortunately, we will still be unable to locate and consider release of the requested records by July 23, 2019. We have extended the response date to September 10, 2019 when we believe we can provide a final response.

You do not need to reply to this letter if you agree to this extension. You may wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below. If we subsequently deny your request, you still have the right to file an administrative appeal.

You may contact our FOIA Public Liaison, Leon Wells, to discuss your request at:

1973 N Rulon White Blvd MS 7000
Ogden, UT 84404
Phone: 801-620-6743

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues, you may call the IRS toll free number at 1-800-829-1040.

If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's Office, 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 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

You may file suit if you do not agree to an extension beyond the statutory period. Your suit may be filed in the U.S. District Court:

- Where you reside or have your principal place of business
- Where the records are located, or
- In the District of Columbia

You may file suit after July 23, 2019. 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, D.C. 20224

The FOIA 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 Senior Disclosure Specialist Fate Merriam ID # 1000226048, at 206-946-3528 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19161-0054.

Sincerely,

A handwritten signature in cursive script that reads "L. Wells".

Leon Wells
Disclosure Manager
Disclosure Office 12



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

September 10, 2019



Richard Greco
2101 Superior Ave, Ste 300
Cleveland, OH 44114

In Re: Tower Press Ltd.

Dear Richard Greco:

I am responding to your Freedom of Information Act (FOIA) request dated June 7, 2019 that we received on June 10, 2019.

On July 2, 2019 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to review the documents. I will contact you by November 29, 2019 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

You may contact our FOIA Public Liaison, Laura McIntyre, to discuss your request at

1999 Broadway
Denver, CO 80202
Phone: (303) 603-4734

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues, you may call the IRS toll free number at 1-800-829-1040.

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:

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National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

If you have any questions please call me at 206-946-3528 at 206-946-3528 or write to:
Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506,
Atlanta, GA 30362. Please refer to case number F19161-0054.

Sincerely,



Fate Merriam
ID # 1000226048
Senior Disclosure Specialist
Disclosure Office 10



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

November 21, 2019

Richard Greco
2101 Superior Ave, Ste 300
Cleveland, OH 44114

In Re: Tower Press Ltd.

Dear Richard Greco:

I am responding to your Freedom of Information Act (FOIA) request dated June 7, 2019 that we received on June 10, 2019.

On September 10, 2019 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to review the documents. I will contact you by January 29, 2020 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

You may contact our FOIA Public Liaison, Laura McIntyre, to discuss your request at

1999 Broadway
Denver, CO 80202
Phone: (303) 603-4734

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues, you may call the IRS toll free number at 1-800-829-1040.

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8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

If you have any questions please call me at 206-946-3528 at 206-946-3528 or write to:
Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506,
Atlanta, GA 30362. Please refer to case number F19161-0054.

Sincerely,



Fate Merriam
ID # 1000226048
Senior Disclosure Specialist
Disclosure Office 10



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

January 28, 2020

Richard Greco
2101 Superior Ave, Ste 300
Cleveland, OH 44114

In Re: Tower Press Ltd.

Dear Richard Greco:

I am responding to your Freedom of Information Act (FOIA) request dated June 7, 2019 that we received on June 10, 2019.

On November 21, 2019 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to review the documents. I will contact you by May 29, 2020 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

You may contact our FOIA Public Liaison, Laura McIntyre, to discuss your request at

1999 Broadway
Denver, CO 80202
Phone: (303) 603-4734

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues, you may call the IRS toll free number at 1-800-829-1040.

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National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

If you have any questions please call me at 206-946-3528 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19161-0054.

Sincerely,



Fate Merriam
ID # 1000226048
Senior Disclosure Specialist
Disclosure Office 10



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

May 26, 2020

Richard Greco
2101 Superior Ave, Ste 300
Cleveland, OH 44114

In Re: Tower Press Ltd.

Dear Richard Greco:

I am responding to your Freedom of Information Act (FOIA) request dated June 7, 2019 that we received on June 10, 2019.

On January 21, 2020 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to review the documents. I will contact you by August 28, 2020 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

You may contact the FOIA Public Liaison, Summer Sutherland at (801) 620-2149, to discuss your request.

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues, you may call the IRS toll free number at 1-800-829-1040.

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:

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Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

If you have any questions please call me at 206-946-3528 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19161-0054.

Sincerely,



Fate Merriam
ID # 1000226048
Senior Disclosure Specialist
Disclosure Office 10