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EXHIBIT D



DEPARTMENT OF THE TREASURY WASHINGTON, D.C. 20005

July 18, 2019

Ms. Ashley Wang MuckRock News DEPT MR 75337 411A Highland Avenue Somerville, MA 02144-2516

Dear Ms. Wang:

This is in response to your June 28, 2019 letter appealing the Treasury Inspector General for Tax Administration's (hereinafter "TIGTA") June 21, 2019 response to your June 14, 2019 Freedom of Information Act (hereinafter "FOIA" or the "Act") request. TIGTA received your appeal letter on July 5, 2019.

In your June 14, 2019 request, you sought a "copy of a 150-page report compiled by the Treasury Inspector General for Tax Administration (TIGTA) concerning former Internal Revenue Service (IRS) agent Jeff Novitsky."

By letter dated June 21, 2019, the Disclosure Officer advised that with respect to your request for documents pertaining to a third party, TIGTA can neither admit nor deny the existence of responsive records. The Disclosure Officer further advised that your request seeks access to the types of documents for which there is no public interest that outweighs the privacy interests established and protected by FOIA subsections (b)(6) and (b)(7)(C). Furthermore, the Disclosure Officer advised that her response should not be taken as an indication that such records exist; rather it is TIGTA's standard response to requestors seeking records on third parties.

After careful consideration, we are upholding the determination of the Disclosure Officer. A request for documents pertaining to third parties seeks access to the types of documents for which there is no public interest that outweighs the privacy interests established and protected by the FOIA (5 U.S.C. §§ 552(b)(7)(C) and (b)(6)). As stated by the Disclosure Officer in her June 21, 2019 letter, this response is our standard response to requesters seeking access on third parties and should not be taken as an indication that such records exist.

The FOIA requires us to advise you of the judicial remedies granted in the Act. You may file a complaint in the United States District Court for the district in which you reside or have your principal place of business, in which the agency records are located, or in the District of Columbia. Additionally, as part of the 2007 FOIA amendments, the Office of Government Information Services (OGIS) was created to offer mediation services to

resolve disputes between FOIA requesters and Federal agencies as a non-exclusive alternative to litigation. Using OGIS services does not affect your right to pursue litigation. If you are requesting access to your own records (which is considered a Privacy Act request), you should know that OGIS does not have the authority to handle requests made under the Privacy Act of 1974. You may contact OGIS in any of the following ways:

Office of Government Information Services National Archives and Records Administration Room 2510 8601 Adelphi Road College Park, MD 20740-6001 E-mail: ogis@nara.gov Telephone: 301-837-1996 Facsimile: 301-837-0348 Toll-free: 1-877-684-6448

If you have any questions concerning this matter, you may contact Cheryl Wassel at (202) 622-4068.

Sincerely,

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Lori Creswell Acting Deputy Chief Counsel

cc: Disclosure Officer

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