

EXHIBIT P



**Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
Centralized Processing Unit**

Stop 93A
PO Box 621506
Atlanta, GA 30362

First Look Media
Lee Fang
604 Mission Street, 7th Floor
San Francisco, CA 94105

Via Email

Date:

August 13, 2020

Employee name:

John Quigley

Employee ID number:

1000247712

Telephone number:

510-907-5337

Fax number:

855-205-9335

Case number:

2020-05601

Re:

FOIA Request

Dear Lee Fang:

This is in response to your Freedom of Information Act (FOIA) request dated July 17, 2020, received in our office on July 17, 2020.

You asked for written agreements and reports filed under the Intergovernmental Personnel Act from January 21, 2017 and July 10, 2020.

I'm unable to provide the information you requested by August 14, 2020 which is the 20 business-day period allowed by law. In certain circumstances, the FOIA allows for an additional 10-day statutory extension.

I need additional time to:

- Search for and collect the requested records from other locations
- Search for, collect, and review a large volume of records
- Consult with another agency or Treasury component
- Consult with another IRS office

As part of this extension, the statutory response date will be extended to August 28, 2020. Unfortunately, I will still be unable to respond to you by the extended statutory response date.

I need additional time to search for and review records and expect to complete your request by October 1, 2020. You don't need to reply to this letter if you agree to the extended response date. Please consider contacting me to arrange an alternative time frame for processing the request or limit the scope of your FOIA request, which may reduce the time in processing your request.

Please be aware that extending the time for responding to your request will not delay or postpone any administrative, examination, investigation, or collection action.

Pursuant to 26 CFR § 601.702, there is no right to an administrative appeal for failure to meet the statutory 20 business day, or additional 10 business day, time limits for response.

However, you do have the right to file suit for a judicial review. You can file suit after August 28, 2020. File your suit 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

Rule 4(i)(1)(C), of the Federal Rules of Civil Procedure, also requires you to send by certified or registered mail IRS a copy of the summons and complaint to the IRS, as well as to the Attorney General, and the United States Attorney for the district in which the action is brought or a copy of the summons and complaint may also be hand-delivered to the United States Attorney. You must send the IRS copies, by registered or certified or registered mail, to:

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

I apologize for any inconvenience this delay may cause.

If you would like to discuss our response, you have the right to contact the FOIA public liaison, Summer Sutherland, at 801-620-2149.

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. If you need assistance with tax-related issues, you can call the IRS at 800-829-1040.

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, 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

If you have questions, you can contact the person at the telephone number at the top of this letter.

Sincerely,

A handwritten signature in black ink that reads "David Nimmo". The signature is written in a cursive style with a large initial "D".

David Nimmo
Disclosure Manager
Disclosure Office 13