



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

[REDACTED]  
[REDACTED]  
Greenwich, CT [REDACTED]

Person to Contact:  
Carroll Field  
Telephone Number:  
(202) 622-5151  
Refer Reply to:  
OP:EX:GLD:F/1998-4477  
Date: JUN 26 1998

Dear Mr. [REDACTED]

This is in response to your May 29, 1998, Freedom of Information Act request which was sent to the Headquarters Office. We apologize for the delay in responding to your request.

In response to item six of your request, please be advised that the Internal Revenue Service is subject to the Administrative Procedures Act.

Sincerely,

A handwritten signature in cursive script that reads "Carroll Field".

Carroll Field  
Tax Law Specialist  
Freedom of Information