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

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.

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,

Carroll Field

Tax Law Specialist

Freedom of Information

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