

EXHIBIT 20



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

August 14, 2009

The Bernhoft Law Firm, S.C.
Robert G. Bernhoft
207 East Buffalo Street
Suite 600
Milwaukee, WI 53202

Re: Freedom of Information Act Request
[REDACTED]

Dear Mr. Bernhoft:

This letter is a follow up response to your Freedom of Information Act (FOIA) request dated April 30, 2009.

On July 23, 2009 I asked for more time to obtain the records you requested. I am still working on your request and need additional time. I will contact you by August 28, 2009 if I am still unable to complete your request.

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

If you have any questions please call Disclosure Specialist, V. Young, ID # 58-09008, at (404) 338-8539 or write to: Internal Revenue Service, Disclosure Office 8, 401 West Peachtree Street, Suite 1905, MS 602-D, Atlanta, GA 30308. Please refer to case number 08-2008-02709.

Sincerely,

A handwritten signature in cursive script that reads "Tim D. Christian".

Tim D. Christian
Disclosure Manager
Disclosure Office 08

RECEIVED
8-17-09