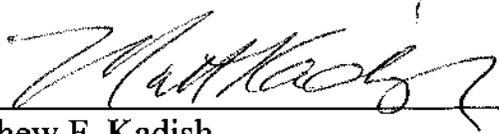


**Declaration of Matthew F. Kadish**

Pursuant to 28 U.S.C. §1746, I, Matthew F. Kadish, declare under penalty of perjury that the following information is true and correct to the best of my knowledge and belief:

1. Attached are two (2) facsimiles from the IRS Appeals Officer I am working with in my representation of Michael Quiel, dated October 3, 2017 and dated December 12, 2017, respectively. I have also had various telephone conversations as well as email correspondence with him.
2. On or about September 28, 2017, the Appeals Officer began a regular search for Forms 1040X and for FBARs filed on behalf of Mr. Quiel for the tax years 1999-2003. He had to wait thirty (30) days before requesting a special (“IDRS”) search, which did not turn up anything.
3. The Appeals Officer informed me that Mr. Quiel’s litigation file is maintained in Phoenix, Arizona by IRS Criminal Investigations (CI), and it will remain there until CI determines the criminal case is over. The Appeals Officer asked CI for the specified items (Forms 1040X and FBARs for tax years 1999-2003) or in the alternative for them to send him the entire file. CI responded by sending the materials included in the facsimile, which he forwarded to me. CI did not offer him direct access to the file; rather CI searched and provided him with what he sent me.
4. The Appeals Officer informed me by fax dated December 12, 2017 that he has ordered the Title 26 (Internal Revenue Code) records for 1999-2003 to be delivered to him in Phoenix. He will review the records for amended 1040 or FBAR records of any type and will provide me with copies of whatever he finds.

Signed at Cleveland, Ohio on the 15<sup>th</sup> day of December, 2017.

  
\_\_\_\_\_  
Matthew F. Kadish