





September 11, 2023

Via Electronic Transmission

The Honorable Jason Smith Chaiman, Committee on Ways & Means U.S. House of Representatives

The Honorable Ron Wyden Chairman, Committee on Finance U.S. Senate The Honorable Richard Neal Ranking Member, Committee on Ways & Means U.S. House of Representatives

The Honorable Mike Crapo Ranking Member, Committee on Finance U.S. Senate

Dear Chairs and Ranking Members:

We write to supplement the protected disclosures our client, Supervisory Special Agent (SSA) Gary Shapley, made to the House Committee on Ways and Means pursuant to 26 U.S.C. § 6103(f)(5) and the protections afforded by 5 U.S.C. § 2302(b)(8)(C).

Cordially,

/Tristan Leavitt/

Tristan Leavitt President Empower Oversight /Mark D. Lytle/

Mark D. Lytle Partner

Nixon Peabody LLP

ATTACHMENTS