

RECEIVED

By Office of the Commission Secretary at 4:25 pm, Oct 05, 2022

From: [Elliot Berke](#)
To: [Joseph Wenzinger](#)
Subject: Data Vault I & Data Vault II
Date: Wednesday, October 5, 2022 3:14:55 PM

As per our conversation, we agree to an additional 30-day extension for the Commission's consideration of Advisory Opinion Requests 2022-22 and 2022-23.

Elliot S. Berke
Managing Partner
Berke Farah LLP
701 8th St. NW, Suite 620
Washington, DC 20001

202.744.0894 (Tel.)
eberke@berkefarah.com
<http://www.berkefarah.com>

This e-mail may contain confidential or privileged information. If you are not the intended recipient, please advise by return e-mail and delete immediately without reading forwarding to others. The following statement is provided pursuant to U.S. Treasury Department Regulations: This communication is not intended or written to be used, and cannot be used, by a taxpayer for the purpose of avoiding penalties that the Internal Revenue Service may impose on the taxpayer.