Dear Mr Fairless,

I refer to your FOI request dated 13 December 2016.

On 23 June 2017, you were issued a notice of intention to refuse your FOI request as a 'practical refusal reason' exists under s 24AA(1) of the *Freedom of Information Act 1982* (**FOI Act**).

The notice was issued under s24AB(2) of the FOI Act and required you to complete one of the following within 14 days of receiving the notice –

- a. Withdraw the request
- b. Make a revised request, or
- c. Indicate that you do not wish to revise the request.

The ATO has not received a response from you in one of these ways, therefore the request is taken to be withdrawn pursuant to s24AB(7) of the FOI Act.

Regards,

FOI Team.