

Comment from Special Counsel Jeffrey S. Lubbers on *Individualized Guidance*  
April 5, 2024

Here are my preliminary thoughts:

It a well-drafted recommendation and report.

Line 9--I would omit the first sentence of the second paragraph. The first paragraph makes that plain--the second one introduces individualized guidance.

Question on line 92--Fees for advice sounds too much like "pay to play." But I recognize that agencies like the IRS already do it. If they are necessary, there should be waivers or sliding scale fees a la FOIA.

Maybe add another paragraph 14, linking this to ombuds assistance as the report does.

Jeff Lubbers