Several of our members are making substantial contributions in the field of educational research and development in teaching methods, the construction of texts concerned with rates of absorption and retention of information—many of these in areas that have never been covered before, with methods that are completely unique.

I hope I have been able to make it clear that ABC's concept of foundations is definitely not how to dodge taxes, but how to benefit

others and thereby gain tax benefits.

We welcome this investigation, and should it be determined that our methods are improper or in any sense illegal, or that new legislation is required, and if the Congress determines that such legislation should be passed, we will give such legislation our full support. We believe, however, that the country can profit greatly, that the economy can be stimulated by making our members aware of how they can organize their affairs under the law so that they can be more productive and benefit mankind.

Mr. Patman. Thank you, Mr. Hayes. I would like to ask you some questions as a basis for committee action. The answers may enable us

to proceed more intelligently on this subject.

Your full name is Robert D. Hayes?

Mr. HAYES. Yes, sir.

Mr. Patman. What is your occupation and business address?

Mr. HAYES. Box 575, Barrington, Ill. 60010.

Mr. Patman. You have identified your counsel, and also the gentleman accompanying you at the table.

Mr. Hayes. Right.

Mr. Patman. You have read your prepared statement. I am not certain that we can work this afternoon. The House is very busy now, of course, as you understand, and the only time that the committee can operate is to get unanimous consent to sit while the House is in session during general debate. General debate will very likely be very short, for the next few remaining days of this session, so we will not likely have an opportunity to meet in the afternoon. So we will ask you some questions now and proceed the best we can.

We will refer to the name of your concern, Americans Building Constitutionally, as ABC, as you suggested in your prepared statement. By subpens dated October 13, 1967, a copy of which I am herewith placing in the record, and which was served on you on October 19, 1967, you were ordered to bring with you the following in-

formation:

1. A financial statement of Americans Building Constitutionally for the 12 months ending September 30, 1967, including income and disbursements and a balance sheet.

2. A list showing names and addresses of members of Americans Building Constitutionally and the membership fee received from each of them.

Do you have that information available, Mr. Hayes?

(The documents referred to had not been received at the time of this printing.)

 $(\begin{tabular}{ll} The \begin{tabular}{ll} subpens \ referred \ to \ follows:) \end{tabular}$

BY AUTHORITY OF THE HOUSE OF REPRESENTATIVES OF THE CONGRESS OF THE UNITED STATES OF AMERICA

To Mr. Joseph N. Tierney, United States Marshal:

You are hereby commanded to summon Mr. Robert D. Hayes, Trustee, Americans Building Constitutionally, c/o Sales Analysis Institute, Kelsey Road, Bar-