

Mr. HAYES. You do.

Mr. RAY. Mr. Chairman, as Mr. Hayes stated to the committee in his prepared statement, ABC is an educational institution, and was created for the purpose of helping citizens of the United States make full use of their rights guaranteed them under the Constitution. Membership in ABC is available to every citizen.

ABC, by contract, has a building, a faculty, a regular course of instruction, and a student body in attendance. Such an educational institution is, according to the Internal Revenue Code, tax exempt. Since this is clearly stated in the code, we did not request the Internal Revenue Service to make a ruling at the time the trust was created.

Mr. PATMAN. Have you asked the Internal Revenue Service to make a ruling?

Mr. RAY. If I may be permitted to continue.

Mr. PATMAN. Can you answer that question?

Mr. RAY. Yes, sir; I do.

Mr. PATMAN. OK, go ahead.

Mr. RAY. Since then requests communicated to an agent of the IRS that this matter be referred to the Commissioner of the Internal Revenue Service or an appropriate branch of the national office have apparently not been communicated to the Commissioner or appropriate branch of the national office as we have received no communication from either.

Mr. PATMAN. State the office that you made the request of and the one that failed.

Mr. RAY. This request was made of the intelligence division of the Chicago regional office.

Mr. PATMAN. Who was the director of it?

Mr. RAY. The director of the Chicago—the Chicago district director.

Mr. PATMAN. What is his name?

Mr. RAY. I do not know, sir.

Mr. PATMAN. When was it made?

Mr. RAY. Approximately September 25, 1967.

Mr. PATMAN. September 25, 1967. Do you have a copy of it?

Mr. RAY. Of what?

Mr. PATMAN. Of the request.

Mr. RAY. No, sir. I made an oral request to an agent.

Mr. PATMAN. You mean you made it yourself. Now, you ought to know the name of the agent. What is the name of the agent?

Mr. RAY. The name of the agent is Alan D. Cornue.

Mr. PATMAN. How do you spell Cornue?

Mr. RAY. C-o-r-n-u-e. Alan is spelled with one "l."

Mr. PATMAN. C-o-r-n-u-e. Is he connected with the Chicago office?

Mr. RAY. Yes, sir.

Mr. PATMAN. Did you make it in his office?

Mr. RAY. Yes, sir.

Mr. PATMAN. But you did not make it in writing?

Mr. RAY. No, sir.

Mr. PATMAN. Have you ever heard from it?

Mr. RAY. Yes, sir.

Mr. PATMAN. What is the reply that you received?

Mr. RAY. May I request that this letter from the Internal Revenue Service over Mr. Cornue's signature—