

Mr. RAY. We do have a formal statement.

Mr. PATMAN. What is your formal statement?

Mr. RAY. This is a letter written by Mr. Robert D. Hayes to Mr. Sheldon S. Cohen, Commissioner of the Internal Revenue.

Mr. PATMAN. Let me see that. Just bring it up here if you please, ma'am. Thank you very much.

This is from Mr. Hayes to Mr. Cohen, Commissioner of Internal Revenue:

DEAR MR. COHEN: Enclosed are manuals distributed by ABC to members and their attorneys including the presentation material for prospective members.

Also enclosed is a certified true and correct copy of the ABC Not-for-profit Trust recorded in Waukegan, Lake County, Illinois.

We believe that careful analysis of this information will disclose that neither attorneys nor members are advised to operate outside the income tax law and the regulations and cases pertaining thereto.

We do not advise any member or his attorney to operate outside the scope of these laws.

Since your office has seen fit to publicly state that there is "doubt as to the legality" of the procedures we form, I respectfully request that the Internal Revenue Service issue a ruling as to the legality of the enclosed material.

Now, that is October 21, you probably haven't had time to hear——

Mr. RAY. We do, Mr. Cohen has not received——

Mr. PATMAN. We will put that in the record.

(See appendix exhibit 1, p. 806.)

Mr. PATMAN. You have not received a reply?

Mr. RAY. No, sir.

Mr. PATMAN. Is ABC giving the Internal Revenue Service a list of its members, Mr. Hayes?

Mr. HAYES. No, Mr. Chairman, we are not. I have here in my hand the document which specifies the reason why we are declining to do that. If this committee would care to investigate this document, I would be glad to——

Mr. PATMAN. We have one investigation going on, Mr. Hayes. We are not running off after another one.

Mr. HAYES. Pardon me.

Mr. RAY. These are the powers under which Mr. Hayes is required to operate as a trustee, Mr. Patman.

Mr. PATMAN. Yes. We have that in other parts of our questions, and I would like to pass it over at this time, unless you want to put it in the record.

Mr. RAY. Could we?

Mr. PATMAN. We will put it in the record at this point.

(The document referred to follows:)

DECLARATION OF TRUST OF THIS CONSTITUTIONAL TRUST TO BE ADMINISTERED BY NATURAL PERSONS, HOLDING TITLE IN JOINT TENANCY, ACTING UNDER THEIR CONSTITUTIONAL RIGHTS AS CITIZENS OF THE UNITED STATES OF AMERICA

(This declaration of trust authorizes its Trustees to operate under the name of Americans Building Constitutionally (a trust) N.F.P. by this agreement, conveyance and acceptance, made and entered into at the time and on the date appearing in the acknowledgement hereto attached, by and between Robert D. Hayes, Creator and Grantor hereof, and Richard J. Stephenson and J. Alton Lauren, Acceptors hereof in joint tenancy who shall compose the Board of Trustees and Executive Officers for conducting said business.)

The Grantor, hereby constitutes and appoints the above designated Trustees to be, in fact, Trustees of the Trust hereby created and established. The Grantor for and in consideration of the objects and purposes herein set forth, the cash