

Mr. PATMAN. Have they attended?

Mr. HAYES. They have attended, and, incidentally, for the benefit of this committee, I have brought the texts which we use in the seminars.

Mr. PATMAN. That is wonderful.

Mr. HAYES. Which I will be glad to turn over to the committee.

Mr. PATMAN. May we have them?

Mr. HAYES. Yes, sir.

Mr. PATMAN. All right, give them to us. And you had about five meetings, did you?

Mr. HAYES. No. We have more than five meetings.

Mr. PATMAN. These are the seminars conducted when the IRS representatives were there. I hope it discloses the names of the IRS representatives who were there. This gives the proceedings?

Mr. HAYES. Correct. I will now give you the names of those who attended if you wish them.

Mr. PATMAN. I assume they are in the books, aren't they?

Mr. HAYES. No, sir.

Mr. RAY. Those are just the instructions.

Mr. HAYES. These are the texts.

Mr. PATMAN. Those are the texts.

Mr. HAYES. Which we use.

Mr. PATMAN. In the seminar.

Mr. HAYES. In the seminar. I might say there are two types of seminars there. There is an attorney seminar. There is also a layman's seminar.

Mr. PATMAN. That is the attorney; he is your attorney though, isn't he?

Mr. RAY. No.

Mr. HAYES. No, no. These are attorneys who come to us for instruction.

Mr. PATMAN. How do you make them the lecturer all at once? I understood this was a seminar conducted by your people.

Mr. HAYES. We do not make them lecturers. The member may send in his attorney for education.

Mr. PATMAN. For education.

Mr. HAYES. Right.

Mr. PATMAN. You give them a little brainwashing.

Mr. HAYES. Education.

Mr. PATMAN. All right then. Now I would like to ask you, I understand that you are connected with the following foundations: Americans Building Constitutionally; R. D. Hayes Family Foundation, Wheaton, Ill.; Sales Analysis Institute Foundation, Barrington, Ill.; is that correct? You are connected with these foundations.

Mr. RAY. Mr. Hayes is willing to state for the record the names of the Internal Revenue Service agents who attended our seminars.

Mr. PATMAN. Answer this one first and then we will ask you to indicate the names of the Internal Revenue Service, or you can put them down and give them to the reporter or to Mr. Olsher and he will put them in the record at this point.

(The names referred to follow:)

Names of Agents attending Seminar: Alan D. Cornue; Ed Kaczmarek; Louis Adler.