

Mr. PATMAN. And you have paid no Federal income taxes?

Mr. HAYES. That is right.

Mr. PATMAN. Yes. A pretty sweet deal.

Who advised Sales Analysis Institute Foundation that it does not have to file an application for Federal tax exemption?

Mr. HAYES. Our attorneys.

Mr. PATMAN. Who are they? If it is a firm, just give the firm. If it is not a firm just give the individual.

Mr. HAYES. Ushijima.

Mr. PATMAN. The same one.

Mr. HAYES. Yes.

Mr. PATMAN. You will furnish us with his address to make sure we have it.

Mr. HAYES. Right.

Mr. PATMAN. Has the Sales Analysis Institute filed a tax return form 990A?

Mr. HAYES. No; it has not.

Mr. PATMAN. Why hasn't it filed such a return?

Mr. HAYES. It is our understanding that the code does not require it.

Mr. PATMAN. Have you read the code?

Mr. HAYES. Our attorneys have.

Mr. PATMAN. Who advised Sales Analysis Institute Foundation that it does not have to file a tax return form 990A?

Mr. HAYES. The same one.

Mr. PATMAN. The same attorney. Is he in a firm of attorneys?

Mr. HAYES. He practices himself.

Mr. PATMAN. You say he is in a firm?

Mr. HAYES. No.

Mr. PATMAN. Wasn't he formerly an employee of the Sales Analysis Institute Foundation?

Mr. HAYES. No, sir.

Mr. PATMAN. Was he an employee of any foundations that you had anything to do with, like ABC?

Mr. HAYES. No.

Mr. PATMAN. Or him personally? None of them.

Mr. HAYES. No.

Mr. PATMAN. Does the Sales Analysis Institute Foundation have assets?

Mr. HAYES. Yes, sir; it does.

Mr. PATMAN. Who has contributed the assets?

Mr. HAYES. They were not contributions. They were fees for services rendered.

Mr. PATMAN. R. D. Hayes, did he present them? Did he furnish them?

Mr. HAYES. No.

Mr. PATMAN. Who furnished them?

Mr. HAYES. Our clients.

Mr. PATMAN. That is what I am talking about. Who furnished the fees? Your clients? Which clients? Did the foundation do it, ABC?

Mr. HAYES. No; clients over the years.

Mr. PATMAN. Over the years?

Mr. HAYES. Yes.