

Mr. CORMAN. No, I did not say that; they said it. I did not agree with it. But that is the whole reason for their existence. They do not like the way we are spending the money.

Secretary FOWLER. The motivations that cause a given donor to decide that he is going to create a foundation may be many. What the law requires is that the donation be dedicated to the types of activities prescribed by the law.

Whether the donor has a motivation of doing that because he is concerned, let us say, about the field of which the foundation is dedicated or whether he would like to see the foundation obtain the funds spent in this particular activity, rather than to go to the Internal Revenue Service, are matters I do not think we inquire into and analyze, saying, "Well, he did it for this motive or that motive."

Mr. CORMAN. Oh, no, sir. But that is my worry if he sets up a system which leaves that decision to him. Let's take the substantial taxpayer who may not like the war in Vietnam, I take it he can set up a foundation. He sets it up properly and carries out the purposes required by the law and can see that his money does not come to the Federal Government. It goes for some other charitable purpose.

Is that correct statement?

Secretary FOWLER. Well, I think my answer to that would be that the figures that we have that are developed in the appendix to this report, which are the most up-to-date figures we have, do not indicate any such trend.

Mr. CORMAN. I do not mean to set up an unreasonable strawman. On the other hand, ABC has set it up for me.

Secretary FOWLER. I think that it will be knocked down, too.

Mr. PATMAN. We will have to go soon.

Mr. Secretary, I have talked to Mr. Corman, and I have talked to Mr. Morton, and they do not wish to ask you to come back tomorrow for interrogation. They are willing to interrogate the members of your staff and Mr. Cohen, as you suggested.

I do not want to ask you to place in the record the 25,000 foundations, but I do not want to make available to this committee the names and addresses of those 25,000 foundations.

Secretary FOWLER. Commissioner Cohen, who will be here tomorrow to entertain you, who has the automatic data processing equipment—

Mr. PATMAN. If it will be satisfactory, with you.

Secretary FOWLER. He knows what the problems are. I will abide by his decision.

Mr. PATMAN. It will be all right. There may be names we do not have.

Secretary FOWLER. It may well be. You may have the names of some people who should file tax returns who have not filed tax returns. We will be delighted to have them.

Mr. PATMAN. Thank you very much for your appearance.

Secretary FOWLER. Thank you, sir.

Mr. PATMAN. We will look forward to having these gentlemen before us tomorrow morning at 10 o'clock.

The committee will stand in recess until tomorrow morning at 10 o'clock, here in this room.

(Whereupon, at 11:15 a.m., November 15, 1967, a recess was taken until 10 a.m., Thursday, November 16.)