

This is a letter to Mr. Byron Calame of the Wall Street Journal, who is the author of those two articles in the Wall Street Journal about the ABC and his request is dated—this letter is dated August 18, 1967, which was received, the request was received August 11, 1967. It is a request for the exemption application of a foundation by the name of Odell Tudhope Educational Trust of Northfield, Ill. The reply received by him from the district director said, "The information requested in your letter may be furnished only upon authorization of the taxpayer. If the taxpayer will write us a letter over his or her signature, authorizing us to give this information, we shall be glad to do so. Very truly yours, District Director."

It says, "Your personal check is returned." And then, "Over."

Then it says, "If you have authority to obtain a copy of the desired exemption application, please contact us again. Copies of records that are available to the public cost \$1 a page. After the proper identification is furnished, and the desired copies are mailed to you, you will be billed."

(The letter follows:)

U.S. TREASURY DEPARTMENT,
INTERNAL REVENUE SERVICE,
August 18, 1967.

Mr. BYRON E. CALAME,
6261 Vernon Street, Long Beach, Calif.

Request received: August 11, 1967.

Name: Odell Tudhope Educational Trust of Northfield, Ill.

The information requested in your letter may be furnished only upon authorization of the taxpayer. If the taxpayer will write us a letter over his or her signature, authorizing us to give this information, we shall be glad to do so.

Very truly yours,

DISTRICT DIRECTOR.

Your personal check is returned, No. 44.

If you have authority to obtain a copy of the desired exemption application, please contact us again.

Copies of records that are available to the public cost \$1 a page. After the proper identification is furnished, and the desired copies are mailed to you, you will be billed.

Mr. PATMAN. Is this in accord with your policy of public inspection?

Mr. COHEN. He has written to the wrong office in the first place.

Mr. PATMAN. Why did you not tell him that?

Mr. COHEN. He didn't know that.

Mr. PATMAN. The fellow who got the letter knew that, did he not?

Mr. COHEN. No, how would he know?

Mr. PATMAN. The district director?

Mr. COHEN. No.

Mr. PATMAN. They mention the foundation.

Mr. COHEN. You may apply to the district director in the district in which the organization is registered. Now, this particular organization was not registered with the district director in Los Angeles.

Mr. PATMAN. Is it not the policy—is not the policy the same all over, a national policy?

Mr. COHEN. We don't have files of all organizations in all offices. The district director in Illinois has the ones for Illinois, the district director in California—

Mr. PATMAN. Why did he not explain that to him? Here he is leading him to believe he has to get the consent of that organization.