

EXHIBIT 1 (PART 1)

Americans Building Constitutionally

A TRUST (Not for Profit)

P.O. BOX 675, BARRINGTON, ILLINOIS 60010

TELEPHONE: BARRINGTON (312) 381-6500

CERTIFIED-REGISTERED MAIL
RETURN RECEIPT REQUESTED
DELIVERED TO ADDRESSEE ONLY

October 21, 1967

Mr. Sheldon S. Cohen
Commissioner of Internal Revenue
Washington, D. C. 20515

RE: Americans Building Constitutionally
(A Not-for-profit Trust)

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.

Very truly yours,


Robert D. Hayes, Trustee

RDH/by

encl.