



July 17, 2013

Grover Hart, III
Senior Litigation Counsel
U.S. Department of Justice
Tax Division
717 North Harwood
Suite 400
Dallas, TX 75201

Re: *Linchpins of Liberty, et al. v. United States, et al.*,
Civil No. 1:13-cv-00777-RBW (D.D.C.)

Dear Mr. Hart:

Please take note of the following: Pursuant to D.C. Rule of Professional Conduct 4.2 concerning Disclosure, we are required to notify you that attorneys from the American Center for Law & Justice (ACLJ), including undersigned counsel, currently represent parties that are adverse to the IRS in a federal lawsuit captioned *Linchpins of Liberty, et al. v. United States of America, et al.*, Case No. 13-cv-00777-RBW (D.D.C.).

We are in receipt of your letter dated June 27, 2013, regarding the expedited process for recognition of exemption for seven of our clients under 26 U.S.C. § 501(c)(4).

As the IRS correspondence clearly states, the 60/40 percentage representations which you propose to impose upon our clients in order for them to be eligible for the expedited process are not legal standards defined by applicable statutes or regulations. These percentages are merely safe harbor provisions the IRS has crafted in response to the problems that have been created by its own admitted misconduct.

You have acknowledged in your letter that seven of our clients' applications have been pending with the IRS for more than 120 days. In fact, each of their applications has been pending for more than 638 days:

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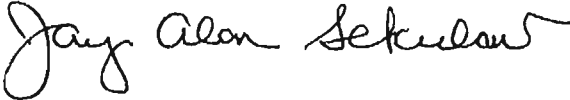


- Greater Phoenix Tea Party Patriots initially applied on January 10, 2011. They have been awaiting determination for 919 days. The organization submitted responses to every legitimate IRS inquiry in a 78-page document on December 28, 2012. See ATCH A.
- Allen Area Patriots initially applied on July 20, 2010. They have been awaiting determination for 1,093 days. The organization submitted responses to every legitimate IRS inquiry in a 57-page response on March 8, 2013. See ATCH B.
- Laurens County Tea Party initially applied on July 22, 2010. They have been awaiting determination for 1,091 days. The organization submitted responses to every legitimate IRS inquiry in 195 total pages of responses on December 28, 2012 and March 5, 2013. See ATCH C.
- North East Tarrant Tea Party, Inc. initially applied on October 15, 2010. They have been awaiting determination for 1,006 days. The organization submitted responses to every legitimate IRS inquiry in a 591-page response on April 5, 2013. See ATCH D.
- Myrtle Beach Tea Party, Inc. initially applied on July 16, 2010. They have been awaiting determination for 1,097 days. The organization submitted responses to every legitimate IRS inquiry in a 240-page response on May 10, 2013. See ATCH E.
- Albuquerque Tea Party, Inc. initially applied on December 28, 2009. They have been awaiting determination for 1,297 days. They answered all questions asked by the IRS on January 3, 2012. Once we were retained as legal counsel, we requested an update on the application's status. On April 16, 2013, Hilary Goehausen, Esq. (Tax Law Specialist, Exempt Organizations, Technical Group 1) from the IRS office in Washington, D.C., sent a letter stating only that she had made an initial recommendation to a tax specialist but declined to disclose that recommendation. See ATCH F.
- Acadiana Patriots initially applied on October 10, 2011. They have been awaiting determination for 646 days. As their counsel, we recently filed a Legal Notice of Representation (Form 2848) with the IRS requesting a 90-day extension on the IRS request for additional information dated May 26, 2013. See ATCH G.

Respectfully, six of these seven clients have answered all questions they are constitutionally obligated to answer. We will respond on behalf of the seventh client, if necessary, once we have fully reviewed that request and have conferred with our client. Additionally, the IRS granted tax-exempt status to dozens of our clients in March and April 2013, including as recently as April 15, 2013.

Consequently, we have been instructed by our clients to reject the IRS's offer for expedited review on the basis you have proposed. Respectfully, because these seven clients have been awaiting determination for years and have complied with all legitimate requests for additional information, we request that the IRS complete its review of their applications and make a final determination immediately.

Sincerely,

A handwritten signature in black ink that reads "Jay Alan Sekulow". The signature is written in a cursive, flowing style.

Jay Alan Sekulow
Chief Counsel