

Chief Counsel

March 5, 2012

Mr. Internal Revenue Service Cincinnati, OH 45201

Dear Sir:

Attached please find Form 2848 giving the American Center for Law and Justice authority to represent in its dealing with the IRS regarding its application for 501 (c) (4) status.

We have received and are reviewing a copy of your request for information, dated February 1, 2012.

We hereby respectfully request 90 days from the date of this letter to respond to your request.

We note from the outset that some of your requests for information appear to fall well outside the scope of legitimate IRS inquiry and violate the First Amendment rights of our client. *See*, *e.g.*, NAACP v. Alabama, 357 U.S. 449 (1958).

Please send all future correspondence concerning address:

directly to the following

Sincerely,

Jay Alan Sekulow

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Chief Counsel

Robert W. Ash Senior Counsel

Attachment