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December 1, 2008

Internal Revenue Service
501c3 Compliance
500 N. Capitol St. NW
Washington, DC 20221

Re: Council on American-Islamic Relations Action Network, Inc. ("CAIR") 501c3
status; EIN 52-1887951

Dear IRS compliance officer:

I am the attorney representing former CAIR clients in a lawsuit filed in the United States District Court for the District of Columbia. I enclose a copy of that lawsuit and a press release relating to it for your information.

As part of our pre-filing investigation, it came to our attention that the District of Columbia Corporations Division had revoked the corporate status of the Council on American-Islamic Relations Action Network, Inc. (the successor by name change to the Council on American Islamic Relations, Inc.).

We note that CAIR was originally formed as a 501c4 (see attached 2006 990) but we have learned that it sought to convert to a 501c3 organization sometime in 2007. We don't have any independent corroboration that this conversion was granted. But in any event, to qualify as either a 501c3 or 4, CAIR must be a legally organized corporate entity or unincorporated association. It is neither.

We also note that CAIR Foundation, Inc., formed for the purpose of qualifying as a 501c3 has also had its corporate status revoked.

To: IRS Compliance Department

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We enclose the corporation documents obtained from the District of Columbia Corporations Division which support the allegations raised above.

Sincerely,

A handwritten signature in black ink, consisting of a large, stylized 'D' followed by a horizontal line and a small loop at the end.

David Yerushalmi