EXHIBIT C

SPLC APPEAL OF FEE WAIVER DENIAL
March 1, 2016

Re: Freedom of Information Act Appeal
Appeal of Denial of Fee Waiver Request,
ICE FOIA Request 2016-ICFO-14741

Dear Office of Principal Legal Advisor:

This letter constitutes an appeal of the denial of the Southern Poverty Law Center’s (SPLC) request for a fee waiver or reduction in fees pursuant to the Freedom of Information Act (FOIA), 5 U.S.C. § 552(a)(4)(A)(iii).

On January 2 and 3, 2016, the Department of Homeland Security (DHS) conducted enforcement operations (“immigration raids”) to take families and unaccompanied children migrants from their homes in Georgia, Texas, and North Carolina. As DHS Secretary Jeh Johnson reported, 121 individuals were taken into custody as a result of these immigration raids. The raids have caused widespread panic and fear in immigrant communities across the nation, and are the subject of significant public concern.


raids, citing the irreparable damage in trust between immigrant communities and local law enforcement agencies.\(^4\) The national news media has also raised serious concerns about potential due process and constitutional violations committed by DHS agents during the raids.\(^5\)


The SPLC requested the following information from DHS:

1. Any and all records\(^6\) containing, describing, or referring to guidance, guidelines, rules, directives, policies, procedures, or trainings related to enforcement operations to identify, locate, arrest, or remove individuals apprehended at the southern border after May 1, 2014 without authorization, including, but not limited to individuals taken into custody in North Carolina, Georgia, and Texas on January 2 and 3, 2016; or discussing enforcement goals, quotas, or targets for such enforcement teams or operations;

2. Any and all records containing, describing, or referring to disciplinary complaints, press releases, public statements, and post-investigation reports for enforcement operations conducted by DHS in North Carolina, Georgia, and Texas on January 2 and 3, 2016, including, but not limited to lists of individuals relied upon during enforcement operations;

3. Any and all records containing, describing, or referring to assistance provided by or cooperation with local, state, or federal law enforcement officers or agencies, including, but not limited to local police departments or sheriffs in the jurisdictions of enforcement operations conducted by DHS in North Carolina, Georgia, and Texas on January 2 and 3, 2016. Such records may include, but are not limited to


\(^6\) The term “records” as used herein includes all records or communications maintained in any format, including but not limited to correspondence, documents, data, videotapes, audiotapes, e-mails, faxes, files, guidance, guidelines, evaluations, instructions, analyses, memoranda, agreements, notes, orders, policies, procedures, protocols, reports, rules, manuals, technical specifications, training manuals, and studies, including records kept in written form, or electronic format on computers and/or other electronic storage devices, electronic communications, and/or video tapes.
agreements with counties, cities, towns, and municipalities, or any agent thereof; information-sharing agreements, including, but not limited to proposed agreements, Memoranda of Agreements, Memoranda of Understanding; or communication between DHS agents and any local or state law enforcement official;

4. Any and all records containing, describing, referring to, or revealing the following information related to enforcement operations conducted by DHS in North Carolina, Georgia, and Texas on January 2 and 3, 2016:

   a) Individuals Apprehended by Immigration and Customs Enforcement ("ICE") or other DHS component agencies, including Homeland Security Investigations ("HSI"):
      i. Name, date of birth, nationality, race and ethnicity, and location of any individual apprehended by ICE;
      ii. The name of any officers involved in the individual’s apprehension by ICE;
      iii. Any warrant of deportation/removal, or search warrant relied upon in the course of arresting each individual;
      iv. Any other document containing information on the individual relied upon in relation to the apprehension, including any documents containing a photograph and/or printed material related to the individual apprehended;

   b) Other Individuals Not Apprehended During Enforcement Operations
      i. The name, date of birth, nationality, and race and ethnicity of other individuals encountered but not apprehended during enforcement operations;

   c) Location of Enforcement Operations
      i. Address of any residence that ICE sought to enter in the course of enforcement operations; that ICE entered in the course of enforcement operations; and that ICE sought to enter, but failed, to gain entry in the course of enforcement operations;
      ii. For each residence entered, the date and time of entry and duration of the presence of any DHS officers; whether ICE possessed a warrant of any kind, and if so, the type of such warrant; the number of individuals encountered at the residence, arrested at the residence, manner and circumstances of entry, and legal authority for entry. For each residence where “consent” formed the purported legal basis of entry, by and to whom consent was given to enter, and the circumstances under which consent was obtained;

   d) All press releases, statements, post-investigation reports, summaries, or records of communication within federal agencies or federal and local agencies;
5. Any and all records containing, describing, pertaining to, or referring to aggregate statistical reports or data regarding the enforcement operations or raids conducted in North Carolina, Georgia, and Texas on January 2 and 3, 2016.

In the request, the SPLC requested a fee waiver pursuant to 5 U.S.C. § 552(a)(4)(A)(iii), which provides that documents shall be provided without charge or at reduced fee if disclosure “is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government” and “is not primarily in the commercial interest of the requester.” *Id.* Requests for fee waivers are to be “liberally construed in favor of waivers for noncommercial requesters.” *Fed. CURE v. Lappin,* 602 F. Supp. 2d 197, 201 (D.D.C. 2009).

ICE’s FOIA Office denied the SPLC’s request for a fee waiver on January 8, 2016. Exh. B (ICE Fee Waiver Denial). ICE’s denial stated that the request had “not provided a convincing argument that Southern Poverty Law Center is entitled to a blanket waiver of applicable fees.” Exh. B. Specifically, ICE’s FOIA Office stated that the fee waiver request was deficient after considering the following factors:

“(4) Whether the contribution to public understanding of government operations or activities will be ‘significant’;  
(5) Whether the requester has a commercial interest that would be furthered by the requested disclosure; and  
(6) Whether the magnitude of any identified commercial interest to the requestor is sufficiently large in comparison with the public interest in disclosure, that disclosure is primarily in the commercial interest of the requestor.” Exh. B.

The SPLC appeals the denial of its request for a fee waiver.

A. **The Requested Information Is Likely to Make a Significant Contribution to the Public Understanding of DHS’s Operations During the January 2-3, 2016 Immigration Raids.**

The requested information regarding the January 2-3, 2016 immigration raids is likely to contribute significantly to the public’s understanding of DHS’s operations and activities. The information requested would enable the public to gain greater insight into DHS’s conduct during the January 2-3, 2016 immigration raids, including the reach and parameters of the raids themselves, and whether DHS agents conducted the raids in accordance with constitutional, statutory, and regulatory protections for those apprehended in the raids. DHS’s release of the requested information will make a significant contribution to the public’s understanding, as it will “[bring] to light information that had not been formerly communicated to the public.” *In Def. of Animals v. Nat’l Institutes of Health,* 543 F. Supp. 2d 83, 111 (D.D.C. 2008).

DHS has not released information as specified in the request regarding the January 2-3, 2016 immigration raids to the public, including information regarding training, guidelines, policies, goals, quotas, or targets for the raids; disciplinary complaints or investigations regarding the raids; or information regarding cooperation with local law enforcement agencies.

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7 These factors are adopted from regulatory requirements as described at in C.F.R. § 5.11(k)(2).
during the raids. In addition, DHS has failed to release information regarding the individuals who were apprehended during the raids, individuals encountered but not apprehended during the raids, officers involved in the raids, or information, including warrants, which formed the basis of the raids. DHS has not released information regarding the specific locations of the raids, details of the raids that would indicate whether consent was provided to allow a warrantless entry by law enforcement officers, or statistical information related to the raids. This requested information will “enhance[] public awareness and understanding of governmental activities.” *Citizens for Responsibility & Ethics in Washington v. U.S. Dep't of Educ.*, 593 F. Supp. 2d 261, 270 (D.D.C. 2009) (citation omitted).

B. SPLC Has No Commercial Interest That Would Be Furthered by the Requested Disclosure.

The SPLC is a not-for-profit organization with no commercial interest that would be furthered by the requested disclosure of information related to the immigration raids. See Exh. C (Internal Revenue Service Verification of SPLC Non-Profit Status). The SPLC is dedicated to fighting hate and bigotry and to seeking justice for the most vulnerable members of our society. Using public education, litigation, and other forms of advocacy, SPLC works toward a vision of equal justice and equal opportunity. The SPLC has a long-standing commitment to defending the rights of immigrants in the South. The SPLC also provides free legal representation to immigrants who have suffered violations of their civil rights.

SPLC’s work to “disseminate information of interest to the public” is “non-commercial and public-oriented.” *Electronic Privacy Information Center v. U.S. Dep’t of Homeland Security*, 892 F.Supp.2d 20, 51 (D.D.C. 2012). The SPLC engages in disseminating information to the public, and regularly participates in public forum regarding civil rights and immigration, including legislative testimony, educational events, and know-your-rights workshops. The SPLC frequently shares information with the news media, and its staff serve as regular commentators in local and national print, radio, television, and internet news media. The SPLC also disseminates information to tens of thousands of individuals through its website at www.splcenter.org, social media sites such as Facebook and Twitter, as well as publications such as the *Intelligence Report*, curricula such as *Teaching Tolerance*. SPLC regularly issues reports documenting civil rights issues. The SPLC has already released and disseminated *Families in Fear: the Atlanta Immigration Raids*, a report on the topic of the January 2-3, 2016 immigration raids, based on interviews with some of the women and children apprehended by DHS during the raids.

C. The Public Interest of the Disclosure of this Information Outweighs Any Commercial Interest that SPLC May Have in Its Disclosure.

The disclosure of the requested information regarding the immigration raids of January 2-3, 2016 “is in the public interest” and “is likely to contribute significantly to public understanding of the operations or activities of the government.” 6 C.F.R. § 5.11(k)(i). The SPLC has no commercial interest in the disclosure of this information. The immigration raids have generated significant interest in the news media, which has documented wide-spread panic and fear in immigrant communities resulting from the raids, condemnation by public officials, and which has raised significant questions about potential constitutional and legal violations.
committed by DHS during the raids.\footnote{See supra notes 2-5.} As stated above, the release of the requested information would enable the public to gain greater insight into DHS’s conduct during the January 2-3, 2016 immigration raids, including the reach of and the parameters of the raids themselves, and whether DHS agents conducted the raids in accordance with constitutional, statutory, and regulatory protections for those apprehended in the raids.

For these reasons, we respectfully appeal the denial of the request for a fee waiver.

Sincerely,

\[Signature\]

Eunice Cho
Staff Attorney
Southern Poverty Law Center
1989 College Ave. NE
Atlanta, GA 30317
Eunice.cho@splcenter.org
EXHIBIT A: SPLC FOIA REQUEST
January 7, 2016

Karen Neuman
Chief Privacy Officer/Chief FOIA Officer
The Privacy Office
U.S. Department of Homeland Security
245 Murray Lane SW
STOP-0655
Washington, D.C. 20528-0655

Catrina Pavlik-Keenan, FOIA Officer
Fernando Pinierio, FOIA Requester Service Center Contact
U.S. Immigration and Customs Enforcement
Department of Homeland Security
Freedom of Information Act Office
500 12th Street, SW, Stop 5009
Washington, D.C. 20536-5009
E-mail: ice-foia@dhs.gov

FOIA Public Liaison
DHS-OIG Counsel
STOP 0305
245 Murray Lane, SW
Washington, D.C. 20528-0305
E-mail: FOIA.OIG@oig.dhs.gov

VIA ELECTRONIC MAIL AND FIRST CLASS MAIL

Re: FOIA Request Regarding Immigration Raids

To Whom It May Concern:

This letter constitutes a request under the Freedom of Information Act, 5 U.S.C. § 552 (“FOIA”). See also 6 C.F.R. pt. 5 (implementing regulations of the Department of Homeland Security; 28 C.F.R. pt. 16 (implementing regulations of the Department of Justice). This FOIA request is submitted by the Southern Poverty Law Center (“SPLC”).

On January 2 and 3, 2016, the Department of Homeland Security (“DHS”) conducted enforcement operations (“immigration raids”) to take into custody families and unaccompanied children migrants from Central America in Georgia, Texas, and North Carolina. As DHS Secretary Jeh Johnson reported, 121 individuals were taken into custody as a result of these
immigration raids. These raids, and their impact on immigrant communities nationwide, have become the subject of immense public interest and criticism.

We seek disclosure of any and all records prepared, collected, maintained, or created, including the following:

1. Any and all records containing, describing, or referring to guidance, guidelines, rules, directives, policies, procedures, or trainings related to enforcement operations to identify, locate, arrest, or remove individuals apprehended at the southern border after May 1, 2014 without authorization, including, but not limited to individuals taken into custody in North Carolina, Georgia, and Texas on January 2 and 3, 2016; or discussing enforcement goals, quotas, or targets for such enforcement teams or operations;

2. Any and all records containing, describing, or referring to disciplinary complaints, press releases, public statements, and post-investigation reports for enforcement operations conducted by DHS in North Carolina, Georgia, and Texas on January 2 and 3, 2016, including, but not limited to lists of individuals relied upon during enforcement operations;

3. Any and all records containing, describing, or referring to assistance provided by or cooperation with local, state, or federal law enforcement officers or agencies, including, but not limited to local police departments or sheriffs in the jurisdictions of enforcement operations conducted by DHS in North Carolina, Georgia, and Texas on January 2 and 3, 2016. Such records may include, but are not limited to agreements with counties, cities, towns, and municipalities, or any agent thereof; information-sharing agreements, including, but not limited to proposed agreements, Memoranda of Agreements, Memoranda of Understanding; or communication between DHS agents and any local or state law enforcement official;

4. Any and all records containing, describing, referring to, or revealing the following information related to enforcement operations conducted by DHS in North Carolina, Georgia, and Texas on January 2 and 3, 2016:

   a) Individuals Apprehended by Immigration and Customs Enforcement ("ICE") or other DHS component agencies, including Homeland Security Investigations ("HIS");


3 The term “records” as used herein includes all records or communications maintained in any format, including but not limited to correspondence, documents, data, videotapes, audiotapes, e-mails, faxes, files, guidance, guidelines, evaluations, instructions, analyses, memoranda, agreements, notes, orders, policies, procedures, protocols, reports, rules, manuals, technical specifications, training manuals, and studies, including records kept in written form, or electronic format on computers and/or other electronic storage devices, electronic communications, and/or video tapes.
i. Name, date of birth, nationality, race and ethnicity, and location of any individual apprehended by ICE;

ii. The name of any officers involved in the individual’s apprehension by ICE;

iii. Any warrant of deportation/removal, or search warrant relied upon in the course of arresting each individual;

iv. Any other document containing information on the individual relied upon in relation to the apprehension, including any documents containing a photograph and/or printed material related to the individual apprehended;

b) Other Individuals Not Apprehended During Enforcement Operations

i. The name, date of birth, nationality, and race and ethnicity of other individuals encountered but not apprehended during enforcement operations;

c) Location of Enforcement Operations

i. Address of any residence that ICE sought to enter in the course of enforcement operations; that ICE entered in the course of enforcement operations; and that ICE sought to enter, but failed, to gain entry in the course of enforcement operations;

ii. For each residence entered, the date and time of entry and duration of the presence of any DHS officers; whether ICE possessed a warrant of any kind, and if so, the type of such warrant; the number of individuals encountered at the residence, arrested at the residence, manner and circumstances of entry, and legal authority for entry. For each residence where “consent” formed the purported legal basis of entry, by and to whom consent was given to enter, and the circumstances under which consent was obtained;

d) All press releases, statements, post-investigation reports, summaries, or records of communication within federal agencies or federal and local agencies;

5. Any and all records containing, describing, pertaining to, or referring to aggregate statistical reports or data regarding the enforcement operations or raids conducted in North Carolina, Georgia, and Texas on January 2 and 3, 2016.

If this request is denied in whole or in part, we ask that you justify all deletions by reference to specific exemptions of the FOIA. We expect you to release all segregable portions of otherwise exempt material. We reserve the right to appeal a decision to withhold any information or to deny a waiver of fees. Pursuant to applicable regulations and statutes, we will anticipate your determination on our request within 20 days. See 5 U.S.C. § 552(a)(6)(A)(i).

Request for Waiver of Fees

We request a waiver or reduction of fees pursuant to 5 U.S.C. § 552(a)(4)(A)(iii). The SPLC provides free legal representation immigrant detainees who have suffered violations of their civil rights. The SPLC also engages in disseminating information, regularly participating in public forums regarding civil rights and immigration. The information disclosed will not be used
for commercial purposes. The issue of immigration detainers is “in the public interest” and has generated significant attention from advocates, policy makers, and the general public, as indicated by extensive media coverage of the issue. Your response to this request will be used to contribute to that discussion.

Further, the SPLC qualifies as a representative of the news media pursuant to the OPEN Government Act of 2007. Pursuant to the statute, a representative of the news media is “any person or entity that gathers information of potential interest to a segment of the public, uses its editorial skills to turn the raw material into a distinct work, and distributes that work to an audience.” 5 U.S.C. § 552(a)(4)(A)(ii)(II). The SPLC gathers information through research and FOIA requests on emerging and on-going civil rights and immigration issues. That information is used to create and publish unique reports and public education materials, which are published in print and/or on the internet at www.splcenter.org. The information SPLC seeks out and the publications it creates are to educate and inform the public of policies, events, and news that affects their civil rights. The intended audience is elected officials and policy makers, the general public, interest groups, and various stakeholders nationwide. However, if a waiver or reduction of fees is not granted, we will pay reasonable copying charges.

Thank you for your consideration of this request. If this request is denied in whole or in part, SPLC asks that the government justify all redactions by reference to specific FOIA exemptions. Please specify the search that was undertaken to locate records responsive to this request. We expect the government to release all segregable portions of otherwise exempt material. We reserve the right to appeal a decision to withhold any information or to deny a waiver of fees. Any payment by SPLC shall not be construed to constitute an acceptance of any decision to deny the fee waiver request. We look forward to your reply to this request within twenty (20) business days, as required under 5 U.S.C. § 552(a)(6)(A)(i).

Please contact me by phone at 404-521-6700, by facsimile at 404-221-5857, or by email at eunice.cho@splcenter.org to arrange for delivery and any payment, if necessary, or with any questions. Thank you in advance for your prompt consideration of this request.

Sincerely,

Eunice Cho
Staff Attorney
Southern Poverty Law Center
EXHIBIT B: ICE FEE WAIVER DENIAL
From: ice-foia@dhs.gov  
To: Eunice Cho  
Subject: ICE FOIA Request 2016-ICFO-14741  
Date: Friday, January 08, 2016 9:07:36 AM

January 08, 2016

Eunice Cho  
Southern Poverty Law Center  
Immigrant Justice Project  
1989 College Ave NE  
Atlanta, GA 30317  

RE: ICE FOIA Case Number 2016-ICFO-14741

Dear Ms. Cho:

This acknowledges receipt of your Freedom of Information Act (FOIA) request to U.S. Immigration and Customs Enforcement (ICE), dated January 07, 2016, and to your request for a waiver of all assessable FOIA fees. Your request was received in this office on January 07, 2016. Specifically, you requested disclosure of any and all records prepared, collected, maintained, or created, including the following: 1. Any and all records containing, describing, or referring to guidance, guidelines, rules, directives, policies, procedures, or trainings related to enforcement operations to identify, locate, arrest, or remove individuals apprehended at the southern border after May 1, 2014 without authorization, including, but not limited to individuals taken into custody in North Carolina, Georgia, and Texas on January 2 and 3, 2016; or discussing enforcement goals, quotas, or targets for such enforcement teams or operations; 2. Any and all records containing, describing, or referring to disciplinary complaints, press releases, public statements, and post-investigation reports for enforcement operations conducted by DHS in North Carolina, Georgia, and Texas on January 2 and 3, 2016, including, but not limited to lists of individuals relied upon during enforcement operations; 3. Any and all records containing, describing, or referring to assistance provided by or cooperation with local, state, or federal law enforcement officers or agencies, including, but not limited to local police departments or sheriffs in the jurisdictions of enforcement operations conducted by DHS in North Carolina, Georgia, and Texas on January 2 and 3, 2016. Such records may include, but are not limited to agreements with counties, cities, towns, and municipalities, or any agent thereof; information-sharing agreements, including, but not limited to proposed agreements, Memoranda of Agreements, Memoranda of Understanding; or communication between DHS agents and any local or state law enforcement official; 4. Any and all records containing, describing, referring to, or revealing the following information related to enforcement operations conducted by DHS in North Carolina, Georgia, and Texas on January 2 and 3, 2016: **SEE ORIGINAL REQUEST TEXT and SUB-REQUEST SECTION for EXACT DETAILS**. 5. Any and all records containing, describing, pertaining to, or referring to aggregate statistical reports or data regarding the enforcement operations or raids conducted in North Carolina, Georgia, and Texas on January 2 and 3, 2016.

Due to the increasing number of FOIA requests received by this office, we may encounter some delay in processing your request. Per Section 5.5(a) of the DHS FOIA regulations, 6 C.F.R. Part 5, ICE processes FOIA requests according to their order of receipt. Although ICE’s goal is to respond within 20 business days of receipt of your request, the FOIA does permit a 10-day extension of this time period. As your request seeks numerous documents that will necessitate a thorough and wide-ranging search, ICE will invoke a 10-day extension for your request, as allowed by Title 5 U.S.C. § 552(a)(6)(B). If you care to narrow the scope of your request, please contact our office. We will make every effort to comply with your request in a timely manner.

After thoroughly reviewing your letter and request for fee waiver, I have determined that you have not presented a convincing argument that Southern Poverty Law Center is entitled to a blanket waiver of applicable fees.

The DHS FOIA Regulations at 6 CFR § 5.11(k)(2) set forth six factors to examine in determining whether the applicable legal standard for a fee waiver has been met. We will consider these factors in our evaluation of your request for a fee waiver:

1. Whether the subject of the requested records concerns “the operations or activities of the government”;
2. Whether the disclosure is “likely to contribute” to an understanding of government operations or activities;
3. Whether disclosure of the requested information will contribute to the understanding of the public at large, as opposed to the individual understanding of the requestor or a narrow segment of interested persons;
4. Whether the contribution to public understanding of government operations or activities will be “significant”;
5. Whether the request is for a fee waiver, and if so, whether the request meets the criteria for a fee waiver.

If you have any questions, please contact our office. We will make every effort to respond to your request in a timely manner.
(5) Whether the requester has a commercial interest that would be furthered by the requested disclosure; and

(6) Whether the magnitude of any identified commercial interest to the requestor is sufficiently large in comparison
with the public interest in disclosure, that disclosure is primarily in the commercial interest of the requestor.

As a requester, you bear the burden under FOIA of showing that the fee waiver requirements have been met. Based on my
review of your January 07, 2016 letter and for the reasons stated herein, I have determined that your fee waiver request is
deficient because your request did not satisfy factors 4, 5, and 6. Since your request for a fee waiver has failed to satisfy
each of the required factors, I am denying your fee waiver request.

Provisions of the FOIA allow us to recover part of the cost of complying with your request. We shall charge you for records
in accordance with the DHS Interim FOIA regulations as they apply to non-commercial requesters. As a non-commercial
requester, you will be charged 10 cents per page for duplication; the first 100 pages are free, as are the first two hours of
search time, after which you will pay the per quarter-hour rate ($4.00 for clerical personnel, $7.00 for professional personnel,
$10.25 for managerial personnel) of the searcher. We will construe the submission of your request as an agreement to pay up
to $25.00. You will be contacted before any further fees are accrued.

You have the right to appeal the determination to deny your fee waiver request. Should you wish to do so, please send your
appeal following the procedures outlined in the DHS regulations at 6 Code of Federal Regulations § 5.9 and a copy of this
letter to:

U.S. Immigration and Customs Enforcement
Office of Principal Legal Advisor
U.S. Department of Homeland Security
Freedom of Information Act Office
500 12th Street, S.W., Stop 5900
Washington, D.C. 20536-5900

Your appeal must be received within 60 days of the date of this letter. Your envelope and letter should be marked “FOIA
Appeal.” Copies of the FOIA and DHS regulations are available at www.dhs.gov/foia.

ICE has queried the appropriate program offices within ICE for responsive records. If any responsive records are located, they
will be reviewed for determination of releasability. Please be assured that one of the processors in our office will respond to
your request as expeditiously as possible. We appreciate your patience as we proceed with your request.

Your request has been assigned reference number 2016-ICFO-14741. Please refer to this
identifier in any future correspondence. To check the status of an ICE FOIA/PA request,
please visit http://www.dhs.gov/foia-status. Please note that to check the status of a request,
you must enter the 2015-ICFO-XXXXX or 2016-ICFO-XXXXX tracking number. You may
contact this office at (866) 633-1182. Our mailing address is 500 12th Street, S.W., Stop

Regards,

ICE FOIA Office
Immigration and Customs Enforcement
Freedom of Information Act Office
500 12th Street, S.W., Stop 5009
Washington, D.C. 20536-5009
Telephone: 1-866-633-1182
Visit our FOIA website at www.ice.gov/foia
EXHIBIT C:
INTERNAL REVENUE SERVICE VERIFICATION
OF SPLC NON-PROFIT STATUS
Dear Sir or Madam:

This is in response to your request of January 16, 2007, regarding your organization’s tax-exempt status.

In August 1971 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1