Dear Mr. Kent S. Robinson,

Please be advised this is my second attempt to get a verification of Oath of Office and Appointment from Ms. Moran.

Please also be advised from the attachments to this communication, that you have either falsified the grand jury hearing, or your have not followed the correct procedure and notifications for those involved.

**FEDERAL GRAND JURY HAS ONLY LOCAL APPLICABILITY IN THE DISTRICT OF COLUMBIA AND OTHER FEDERAL AREAS**

You have threatened me through your activities recently asserting I am to have my books and records submitted for your review as witness material to be used to indict, by a “federal grand jury”, another private citizen; which, according to law, the “authority” does not even exist because the so-called grand jury authority that you are referencing is in Title 26, which is not positive law, and is inapplicable to the people at large. It does not even resemble a Constitutional grand jury and is merely a municipal grand jury for the District of Columbia and other areas of the world subject to the exclusive legislative authority of Congress in such territories and possessions such as Guam, Puerto Rico and American Samoa.

**IRS IS NOT AN AGENCY OF THE UNITED STATES DEPARTMENT OF THE TREASURY**

I don’t know why I am obligated to explain the law to you. Were you knowledgeable of the law, you would readily ascertain for yourself that the Internal Revenue Service (“IRS”) is NOT an organization within the U.S. Department of the Treasury. The U.S. Department of the Treasury was organized by statutes now codified in Title 31 of the United States Code, abbreviated “31 U.S.C.” The only mention of the IRS *anywhere* in 31 U.S.C. §§ 301-310 is an authorization for the President to appoint an Assistant General Counsel in the U.S. Department of the Treasury to be the Chief Counsel for the IRS. See 31 U.S.C. 301(f) (2).

At footnote 23 in the case of *Chrysler Corp. v. Brown*, 441 U.S. 281 (1979), the U.S. Supreme Court admitted that no organic Act for the IRS could be found, after they searched for such an Act all the way back to the Civil War. The “Guarantee Clause” in the U.S. Constitution guarantees the Rule of Law to all Americans. We are to be governed by Law and not by arbitrary
bureaucrats or allegedly naïve, uninformed and uneducated individuals like yourself. See Article IV, Section 4. Since there was no organic Act creating it, IRS is not a lawful organization.

**IRS IS A COLLECTION AGENCY WORKING FOR FOREIGN BANKS**

If not an organization within the U.S. Department of the Treasury, then what exactly is the IRS? The answer appears to be that the IRS is a collection agency working for foreign banks and operating out of Puerto Rico under color of the Federal Alcohol Administration (“FAA”). Incidentally, the FAA was declared unconstitutional inside the 50 States by the U.S. Supreme Court in the case of *U.S. v. Constantine*, 296 U.S. 287 (1935), because Prohibition had already been repealed.

In 1998, the United States Court of Appeals for the First Circuit identified a second “Secretary of the Treasury” as a man by the name of Manual Díaz-Saldaña. See the definitions of “Secretary” and “Secretary or his delegate” at 27 CFR 26.11 (formerly 27 CFR 250.11), and the published decision in *Used Tire International, Inc. v. Manual Díaz-Saldaña*, court docket number 97-2348, September 11, 1998. Both definitions mention Puerto Rico.

When all the evidence is examined objectively, and without mincing words, the IRS appears to be a money laundering extortion racket, and a conspiracy to engage in a pattern of racketeering activity, in violation of 18 U.S.C. 1951 and 1961 *et seq.* (“RICO”). When you think of Puerto RICO think of Racketeer Influenced and Corrupt Organizations Act; in other words, it is an organized crime syndicate operating under false and fraudulent pretenses. See also the Sherman Act and the Lanham Act.

**NO CONGRESSIONAL ACT AUTHORIZES THE IRS TO OPERATE INSIDE THE 50 STATES OF THE UNION**

One might ask by what legal authority, if any, has the IRS established offices *inside* the 50 States of the Union?

The answer, if you will look into it, is that there is no known Act of Congress, nor any Executive Order, giving IRS lawful jurisdiction to operate within *any* of the 50 States of the Union. Their presence within the 50 States appears to stem from certain Agreements on Coordination of Tax Administration (“ACTA”), which officials in those States have consummated with the Commissioner of Internal Revenue. A template for ACTA agreements can be found at the IRS Internet.

However, those ACTA agreements are demonstrably fraudulent, for example, by expressly defining “IRS” as a lawful bureau within the U.S. Department of the Treasury.
Moreover, those ACTA agreements also appear to violate State laws requiring competitive bidding before such a service contract can be awarded by a State government to any subcontractor. There is no evidence to indicate that ACTA agreements were reached after any competitive bidding processes; on the contrary, the IRS is adamant about maintaining a monopoly syndicate. Even more interesting is that Congress repealed authority for the IRS to negotiate such agreements in 1990. Does Mr. Harris, “Special Agent”, think this is untrue?

You might also consider the reality of the IRS being forbidden to legally show “Department of the Treasury” on their outgoing mail. That is because it would be use of deceptive nomenclature intended to convey the false impression that IRS is a lawful bureau or department within the U.S. Department of the Treasury.

Only governmental departments and agencies have franking privileges. What, no franking privileges you say? Federal laws prohibit the use of United States Mail for fraudulent purposes. Every piece of U.S. Mail sent from IRS with “Department of the Treasury” in the return address, is one count of mail fraud. See also 31 U.S.C. 333.

IRS SPECIAL AGENT, CRIMINAL INVESTIGATORS, HAVE NO ENFORCEMENT POWERS WITHIN THE 50 STATES OF THE UNION

Title 28 of United States Code deals with Judicial Administration. Title 28 Code of Federal Regulations at Part 0 provides the organizational structure of the Department of Justice. The Department of Justice is made up of various organizational units whose description and functions are addressed in subparts A through Z. Subpart AA deals with orders of the AG. Subpart BB deals with organizational changes regarding divisions and subunits. And Subpart CC deals with jurisdictional disagreements, assignments of mail cases and other cases and agreements in connection with criminal proceedings or investigations and deportation and immigration benefits.

Subpart K provides the functions of the Criminal Division. Section 0.55 describes the functions assigned to, conducted by, handled by, or supervised by, the Assistant Attorney General, Criminal Division. Section 0.55 (b) stipulates that tax fraud cases be assigned to the Tax Division by subpart N. Subpart N, is limited by sec. 0.56 of Subpart K:

The Jurisdiction of the Department of Justice dealing with criminal matters as applied to Subpart N is limited by sec. 0.56 of Subpart K:

§ 0.56  Exclusive or concurrent jurisdiction.
The Assistant Attorney General in charge of the Criminal Division is authorized to determine administratively whether the Federal Government has *exclusive or concurrent jurisdiction over offenses committed upon lands acquired by the United States, and to consider problems arising therefrom.* (emphasis in bold and underline)

Exclusive or concurrent jurisdiction of the United States defined in Title 18, United States Code, Crimes and Criminal Procedure, Section 7 (3):

18 §7(3) Any lands reserved or acquired for the use of the United States, and under the exclusive or concurrent jurisdiction thereof, or any place purchased or otherwise acquired by the United States by consent of the legislature of the State in which the same shall be, for the erection of a fort, magazine, arsenal, dockyard, or other needful building.

Mr. Harris, as a “Special Agent” of the Internal Revenue Service (IRS), and employed within the Criminal Division of the Department of Justice, you are limited to the same jurisdictional restraints designated by law under Subpart K at Section 0.56. Stated another way, you only have enforcement powers of investigation restricted to offenses committed upon lands acquired by the United States, and to investigate problems arising therefrom. In one of the 50 states of the Union YOU HAVE NO ENFORCEMENT POWERS.

**U.S. DEPARTMENT OF JUSTICE HAS NO POWERS OF ATTORNEY TO REPRESENT THE I.R.S.**

So, I might ask you if the U.S. Department of Justice has power of attorney to represent the IRS in a Federal Court?

If you said yes, you were stupidly wrong again. Although the U.S. Department of Justice (“DOJ”) does have power of attorney to represent federal agencies before federal courts, the IRS is not an “agency” as that term is legally defined in the Freedom of Information Act or in the Administrative Procedures Act. The governments of all federal territories are expressly excluded from the definition of federal “agency” by Act of Congress. See 5 U.S.C. 551(1)(C).

Still not sure?

Since IRS is domiciled in Puerto Rico (Remember RICO?), it is thereby excluded from the definition of federal agencies which can be represented by the DOJ. The IRS Chief Counsel, appointed by the President under authority of 31 U.S.C. 301(f)(2), can appear, or appoint a delegate to appear, in federal court on behalf of IRS and IRS employees. As far as powers of attorney are concerned, the chain of command begins with Congress, flows to the President, and then to the IRS Chief Counsel, and NOT to the U.S. Department of Justice.
Still don’t believe me? Consider this: Richard R. Ward, Trial Attorney, Tax division, U.S. Department of Justice admitted in answer and claim to plaintiff’s complaint in DIVERSIFIED METAL PRODUCTS, INC. V. T-BOW COMPANY TRUST, INTERNAL REVENUE SERVICE, AND STEVE MORGAN, Civil No. 93-405-E-EJL, in his Answer and Claim for the United States, 18 NOV. 1993, that the United States "[d]enies that the Internal Revenue Service is an agency of the United states Government." The court then digested all of that and determined that the Internal Revenue Service has no standing, as nominee, because it is not a bona fide agency of the United States (to be sued in or) to sue in the name of the United States. Oops! The attorney for the U.S. stated it must all be done in the name of the United States of America. What a crock! Article III, Section 1 of the Constitution establishes "The judicial Power of the United States", it doesn't vest authority in the United States of America, nor does it acknowledge the United States of America as a principal of interest. No United States Attorney has standing to represent the united states of America, because that entity is defined as the Union of states, today the 50 states, which no United States Attorney has authority for standing as an authorized representative. They are called U.S. Attorneys, not U.S.A. Attorneys. Oops again!

So, maybe you think the so-called U.S.A. is a corporation. Ok, where was it incorporated and please provide me the proof of the articles of incorporation and that it is a federal corporation. It does not exist as a United States Corporation authorized by Congressional act. If anything, it is a private corporation foreign to the United States, probably incorporated outside of the United States. If it is a Delaware corporation, please provide proof of active status in good standing. Some researchers have suggested it is the name of an alliance or compact between certain insular possessions like Guam, U.S.A., and that the Internal Revenue Service is an agency of such compact. Whatever it is, it is foreign to the United States and the 50 states of the Union and the Internal Revenue Code does not identify it as a principal of interest. See Section 3231 of title 18, the Criminal Code, section 1345 of title 28, the Civil Code, and section 7402 of the Internal Revenue Code, all specify that the "United States" is the proper principal of interest.

Perhaps you will reconsider the monumental error of calling a fraudulent Grand Jury as per the facts in this communication

Please be advised that a copy of this communication is for you and the other copies are to be given to the following people:

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Thank you for your cooperation in this matter.

Sincerely,

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John doe