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KENT MASTERSON BROWN\*  
MICHAEL P. FARRIS

\* NOT ADMITTED TO D.C. BAR

December 5, 2013

**VIA FACSIMILE – 202-317-8584**

Internal Revenue Service  
Attn: Amanda Jackson – SE:T:EO:RA:TPU  
1111 Constitution Ave., NW  
Washington, DC 20224

Re: Form 1023, Exemption Application for American Media Institute, Inc.,  
EIN: 46-0551578

Dear Ms. Jackson:

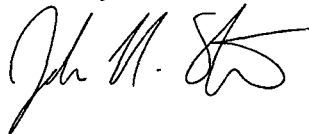
In a letter dated November 20, 2013, it was noted that the Form 1023, Exemption Application for American Media Institute, Inc. was referred to the office of EO Technical for processing because American Media Institute's application "presents issues that are not entirely clear under established precedent." Can you please provide us with clarification on what issues are not clear under "established precedent?" I know of numerous similar investigative journalism organizations, which include several of our clients, that have received exemption from the IRS.

As this application has been pending since October, 2012, we request that you please provide this information as soon as possible. Without the letter of exemption from the IRS, our client is severely hampered in its abilities to raise funds. Several donors have indicated that they would be willing to provide donations to American Media Institute if they can provide their letter of exemption from the IRS. In fact, one donor has offered to provide \$1,000,000 per year, but only after American Media Institute receives its letter of exemption from the IRS. If American Media Institute does not receive its letter of exemption before the end of the year, it will be required to terminate several employs by year's end.

**Webster, Chamberlain & Bean, LLP**

I would be happy to answer any questions you may have by phone or through written correspondence. We look forward to bringing this case to a rapid conclusion.

Sincerely,

A handwritten signature in black ink, appearing to read "John R. Strout". The signature is fluid and cursive, with a prominent initial "J" and a stylized "S" at the end.

**John R. Strout, Esq.**

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December 5, 2013

**VIA FedEx**

Internal Revenue Service  
Attn: Derek Mackall – SE:T:EO:RA:TPU  
1111 Constitution Ave., NW  
Washington, DC 20224

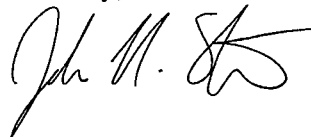
Re: Form 1023, Exemption Application for American Media Institute, Inc.,  
EIN: 46-0551578

Dear Mr. Mackall:

In a letter dated November 20, 2013, from Amanda Jackson, it was noted that we should contact you to request expedited treatment of the Form 1023, Exemption Application for American Media Institute, Inc. As this application has been pending since October, 2012, we request that you please adjudicate this application as soon as possible. Without the letter of exemption from the IRS, our client is severely hampered in its abilities to raise funds. Several donors have indicated that they would be willing to provide donations to American Media Institute if they can provide their letter of exemption from the IRS. In fact, one donor has offered to provide \$1,000,000 per year, but only after American Media Institute receives its letter of exemption from the IRS. If American Media Institute does not receive its letter of exemption before the end of the year, it will be required to terminate several employees by year's end.

I would be happy to answer any questions you may have by phone or through written correspondence. We look forward to bringing this case to a rapid conclusion.

Sincerely,



John R. Strout, Esq.

CC: Amanda Jackson



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

**DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224**

Date: November 20, 2013

American Media Institute  
2420 South Queen Street  
Arlington, VA 22202

Contact Person:  
Ms. Amanda Jackson  
Contact ID Number:  
50-34074  
Telephone Number:  
202-317-8497  
Fax Number:  
202-317-8584  
Employer Identification Number:  
46-0551578

Dear Sir or Madam:

Your application for recognition of exemption has been referred to the office of EO Technical for processing because it presents issues that are not entirely clear under established precedent.

We normally work cases based on the date received in the Internal Revenue Service. Due to our current backlog of cases, we are unable to process your case immediately.

Cases can be worked out of the normal order only if the applicant can show compelling circumstances that warrant expedited handling. For example, a case can be worked out of its normal order where the applicant can show the organization needs a determination on exempt status by a specific date to avoid an imminent business emergency. If you believe expedited handling of your case is warranted, you should send a written request explaining your circumstances, either by fax at the number listed in the heading of this letter or by mail at the following address:

Internal Revenue Service  
Attn: Derek Mackall - SE:T:EO:RA:TPU  
1111 Constitution Ave., N.W.  
Washington, DC 20224

If you have requested expedited handling, your request will be considered after the case is assigned to a ruling group. At that time, you will be informed in writing about whether expedited handling is approved.

Acknowledgment letter

Most organizations are required to file an annual information return (Form 990, Form 990-EZ or Form 990-PF) or electronic notice (Form 990-N, the "e-Postcard") while their applications for exemption are pending. If you do not file a required return or notice for three consecutive tax periods after your formation date, your exempt status will be revoked in connection with the ruling letter we issue recognizing your exemption. Visit <http://www.irs.gov/Charities-&-Non-Profits/Annual-Exempt-Organization-Return:--Who-Must-File> for information on the types of organizations that are required to file annual returns or notices.

Thank you for your cooperation. If you have any questions, please contact me at the number indicated in the heading of this letter.

Sincerely,

A handwritten signature in black ink, appearing to be "J. J.", written in a cursive style.

*JJC* Manager, Technical Processing Unit  
EO Rulings and Agreements