

July 6, 2016

Special Agent Cory L'Heureux
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Houston, TX 77074

Via Email: cory.l'heureux@ci.irs.gov

Re: Justin Smith, the Fourth of July, and responses to your requests

Dear Special Agent L'Heureux:

I received over this Fourth of July holiday weekend copies of your emails wishing numerous people who have a relationship with my client, Justin Smith, a happy Fourth of July—along with your oblique demand that they contact you. I have also received your voicemail of Saturday, July 2, 2016, requesting that our client personally assist you in your investigation, and making another threat against him. Let me try to address these communications, including your invocation of the Fourth of July holiday.

Your emails

The emails you have sent Mr. Smith's colleagues, requesting interviews, are chilling. Your concern that many of them doubt you are a legitimate agent of the Federal Government makes a lot of sense. One might suspect chicanery, given the spam-type email letterhead and inclusion of a personal cell phone number with the request that although your "method of initial contact may seem uncommon," the recipients should "email or call [at their] earliest convenience." Your tactic, which imitates the tactics many con-artists use, violates all of your office's internal policies.

Your further request that we have our client contact the people you emailed and advise them to trust you isn't possible, even if it made sense—because you sent these emails surreptitiously, without notifying us or our client. We have no way of knowing who you sent them to. We only know of those people who complained to us. Supply us with the names and they will receive a copy of this letter. You may also feel free to share it. I will not however, have our client contact them. Anybody who complains to our client about your email will get copy of this letter. That is all I can do for you in this regard.

I have written and spoken publicly that citizens must be on their guard when they are approached by an IRS special agent, because while a citizen who chooses to speak is legally required to tell the truth to the special agent, the special agent is not required to tell the truth to the citizen. This puts the citizen in danger, particularly if the agent is not being frank or honest. The citizen has no protection if the agent, as for example happened in this case, made up a story about the citizen destroying records. Since we

both know that you have fabricated evidence in this case, for us to represent to unwitting citizens that they can trust you would violate any sense of propriety. I will, as you have asked, tell any potential witnesses whose names you submit to me that you are a special agent with the IRS, and that you are conducting an investigation.

Your invocation of the Fourth of July

Many Americans take time off over the Fourth of July holiday and celebrate with their families and friends, and perhaps contemplate what makes our country great. Any time a civil servant, in his official capacity as a criminal agent, wishes a citizen a happy Fourth of July, we must hope that there is some sincerity in that wish, and some understanding of the meaning of our Independence Day celebration. A celebration of the Fourth of July must also celebrate our Bill of Rights, the basis of our freedoms in this country and the ultimate justification of the war for independence from Britain. To offer the blessings of liberty we must be familiar with these rights.

The Sixth Amendment

You have insinuated to many people that Mr. Smith has refused to talk with you. You have not told any of these people that statement is untrue. In the United States of America, we have the right to counsel under the Sixth Amendment. At your request we set several meetings at our office with you and Mr. Smith, and each and every appointment you have broken. It appears that what you really want is to meet with him without the protection of an attorney, but in America, we have the right to not speak to or be interviewed by armed government officials without a lawyer. Sometimes, officers of the law brandish their weapons in an effort to gain more respect and to generate fear, which often ends up with “cooperation” against the will of the person being interviewed. Mr. L’Heureux, if anyone ever made the type of threats against you, as you have against Mr. Smith, you would demand your Sixth Amendment protection.

The Fourth Amendment

You have secured three search warrants and executed them against Mr. Smith. You know that the Fourth Amendment requires a sworn affidavit to be attached to a search warrant, justifying the warrant. “The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no warrants shall issue, but upon probable cause, supported by oath or affirmation....” This is another one of the rights we pay homage to on the Fourth of July. Your three search warrant affidavits were sealed. The court asked you to justify the continued secrecy, and we now await the Magistrate’s ruling. What reason did you give to the magistrates to break into Mr. Smith’s office, to break into his home, and to break into his warehouse? Did you tell the truth under oath? One can’t help but wonder if the Founders would have thought that a raid by a dozen SWAT team members under these circumstances would be an “unreasonable search and seizure” even if a non-violent crime of paper had been committed, and even if it was supported by a proper affidavit. Do you think our country’s founders would see you as the heir to the Republic they strove to create, or the tyranny of the British Crown Government of the 18th century?

Threats and False Representations

You fabricated a story that my client destroyed evidence. You told me, and you told the AUSA, who also repeated your words to me, that Mr. Smith destroyed records you were trying to obtain and that you were going to indict him for obstruction for doing this. You told me that you had him on video tape destroying evidence. At that point, before I got to know you, I couldn't believe a federal agent would lie about something so easily disproven. So I believed you. I asked you for a copy of the video. I asked the AUSA for a copy of the video. It was never produced. As I now know, it could not be produced because it didn't exist. I was disappointed with my government when you confessed that you had no video recording of my client destroying evidence. Has falsehood become so easy for you that you make no distinction between a truth and a lie?

The Fifth Amendment

From your training as a special agent you know that it is highly improper for you to comment on anyone asserting his or her Fifth Amendment right not to talk with you. You know that if you commented on that in a court of law, the judge would chastise you; yet you have done so during this investigation. I would appreciate it if you would stop doing that. When, in my presence, I instruct my client to answer or not answer questions, your disagreement with my decision is no more acceptable than it is legal. You also know that typically clients who are represented by counsel don't make the decision whether to answer or not; the decision to invoke the Fifth Amendment is made by the lawyer. I have instructed both you and my client not to communicate with each other unless I am in the room.

The First Amendment

You have alleged that our client committed wrongdoing by telling several people who received your mass email on Friday, July 1, 2016, that your investigation was "BS." You claimed numerous people contacted him by July 2, in less than 24 hours after receiving your email, and were told your investigation was "BS." Just as I challenged you on the "video-tape evidence of obstruction" I challenge you on this. I don't believe "numerous" people stopped their holiday festivities to call both you and Mr. Smith. However, regardless of the unlikelihood that this actually occurred as you represent, I would refer you to another amendment, the First Amendment, and ask you this: Why does a citizen who has been raided three times for unknown reasons not have the right to say "BS"? I await either the names of these people, or as happened last time, your retraction.

The IRS budget

Your agency, the Internal Revenue Service, has formally asked our government for more money. When we look at the three armed raids you conducted against Mr. Smith, to collect paper that was peacefully tendered to you, and which we had offered to give you after the first warrant without the use of a SWAT team, and when we notice

another incident that occurred in Houston two weeks ago (the IRS raided the home of a non-suspect, and raised weapons to him, his wife, and his five-year-old son, who will never be able to forget this assault), one wonders if on this occasion Congress got it right. Perhaps your budget is too high if there is room for all of this domestic terrorism. Clearly you are not a wise steward of the public's money. In fact, since the records you seized are currently being reviewed by another team, and you are not currently allowed to view them, all of the information you are using against Mr. Smith, so far, comes from documents he voluntarily gave to you, without one gun being drawn. I hope that you have no objection to my filing a complaint with Congress over the hundreds of thousands of dollars your department, to a great extent under your personal supervision, recently spent playing soldier.

I hope that you had a happy Fourth of July. I wish you the blessings of liberty that grew from our nation's independence. Perhaps we can each separately and with our families say some prayers of thanks to God that all of us, including you, are protected by the Bill of Rights, without which our country's independence would mean nothing of consequence.

Sincerely,



Michael Louis Minns

cc: House Committee on Ways and Means
Senate Committee on Finance