



U.S. Department of Justice

Office of Legislative Affairs

Office of the Assistant Attorney General

Washington, D.C. 20530

March 10, 2014

The Honorable Ted Cruz
United States Senate
Washington, DC 20510

Dear Senator Cruz:

This responds to your letter to the Attorney General, dated January 22, 2014, regarding the Department's ongoing criminal investigation into the Internal Revenue Service's treatment of groups applying for tax exempt status. Responsibility for this investigation is shared in the Department by the Criminal Division, the Civil Rights Division, and the Federal Bureau of Investigation (FBI), and they are all working closely with the Treasury Inspector General for Tax Administration (TIGTA).

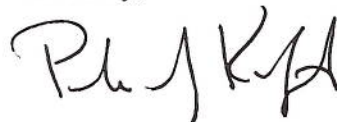
You request that a Special Counsel be appointed, pursuant to the regulations set out at 28 C.F.R. § 600.1, to handle the pending investigation of this matter. The Special Counsel regulations, designed as a replacement for the former Independent Counsel Act, provide that, in the discretion of the Attorney General, a Special Counsel may be appointed when an investigation or prosecution by the Department of Justice would present a conflict of interest, or in other extraordinary circumstances, such that the public interest would be served by such an appointment. This authority has rarely been exercised.

After consideration of your request, in light of the regulatory standard set forth above, we have concluded that such an appointment is not warranted. This investigation has been and will continue to be conducted by career prosecutors and law enforcement professionals in accordance with all Department policies and procedures that are designed to ensure the integrity of an ongoing criminal investigation. The Department remains committed to integrity and fairness in all of its law enforcement efforts, without regard to politics. As the Attorney General and his predecessor have stated in memoranda directed to all Department employees, "[s]imply put, politics must play no role in the decisions of federal investigators or prosecutors regarding any investigations or criminal charges." *See* Memorandum of The Attorney General to All Department Employees Regarding Election Year Sensitivities (March 9, 2012 and March 5, 2008). Any other approach would be inconsistent with the fundamental principles to which this Department is dedicated.

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We hope this information is helpful. Please do not hesitate to contact this office if we may be of assistance regarding this or any other matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Peter J. Kadzik". The signature is written in a cursive, somewhat stylized font.

Peter J. Kadzik
Principal Deputy Assistant Attorney General