



U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS

1139 LONGWORTH HOUSE OFFICE BUILDING

Washington, DC 20515

May 4, 2026

Mr. Andrew D. Herman
Founder
Law Office of Andrew D. Herman
1099 14th St, NW 8th Floor West
Washington, DC 20005

Dear Mr. Herman:

This letter responds to the February 23, 2026, letter submitted by the Law Office of Andrew D. Herman (“Counsel”) on behalf of Tricontinental: Institute for Social Research (“Tricontinental”).¹ In its February 9, 2026, letter, the Committee on Ways and Means (“Committee”) set forth in detail the basis for its inquiry. In its response, Counsel raises three challenges to the Committee’s inquiry: (i) that the Committee’s stated purpose of examining Tricontinental’s tax-exempt status is adjudicatory rather than legislative; (ii) that the Committee lacks jurisdiction to reference the Foreign Agents Registration Act; and (iii) that the Committee’s requests infringe on Tricontinental’s First Amendment rights of free speech and association.² As set forth below, none of those challenges withstands scrutiny.

As an initial matter, the Committee’s investigation is not adjudicatory and its legislative purpose is clear: the Committee is considering whether legislative reform is necessary to ensure that tax-exempt status is neither extended nor maintained in circumstances that raise significant concerns regarding foreign influence or control. As such, the Committee is conducting oversight to examine the legal standards governing the conferral and preservation of tax-exempt status, including whether those standards adequately account for an organization’s connections to foreign nationals.

The case law that Counsel invokes confirms rather than undermines the legitimacy of the Committee’s inquiry.³ The Supreme Court has long recognized that Congress possesses broad investigative authority in furtherance of its legislative functions, and that authority is at its fullest within Congress’s established jurisdiction. As the Court reaffirmed in *Trump v. Mazars*, each House of Congress has the power “to secure needed information” in order to legislate, a principle

¹ Letter from the Law Office of Andrew D. Herman, letter to The Hon. Jason Smith, Chairman, Comm. on Ways and Means (Feb. 23, 2026), Letter on file with the Committee.

² *Id.*

³ Letter from the Law Office of Andrew D. Herman, letter to The Hon. Jason Smith, Chairman, Comm. on Ways and Means (Feb. 23, 2026), Letter on file with the Committee.

rooted in foundational precedent. 591 U.S. ____ (2020); *see McGrain v. Daugherty*, 273 U.S. 135, 161 (1927) (“The power of inquiry—with process to enforce it—is an essential and appropriate auxiliary to the legislative function.”). The Committee’s legislative jurisdiction over the Internal Revenue Code (“IRC”) and tax-exempt organizations is well-established,⁴ and oversight of whether existing law adequately addresses foreign influence over such organizations falls squarely within the Committee’s delegated authority.⁵ *See Watkins v. United States*, 354 U.S. 178, 187 (1957) (“The power of the Congress to conduct investigations is inherent in the legislative process. That power is broad. It encompasses inquiries concerning the administration of existing laws as well as proposed or possibly needed statutes.”).

Additionally, Counsel asserts that the Committee lacks jurisdiction over the application of FARA and that its references to that statute therefore exceed its authority.⁶ That assertion misapprehends the nature of the Committee’s inquiry. The Committee’s references to FARA are not an assertion of enforcement jurisdiction over that statute nor do they purport to encroach upon the jurisdiction of other congressional committees. Rather, evidence that an organization may be acting as an agent of a foreign principal is directly relevant to the legislative question at the heart of this inquiry: whether existing legal standards governing tax-exempt status of organizations adequately account for foreign influence and control, and whether legislative reform is warranted. The Committee is not investigating FARA compliance; it is examining whether undisclosed foreign principal relationships and the conduct associated with them are consistent with the purposes for which tax-exempt status is conferred to organizations under the IRC. Given the Committee’s jurisdiction over organizations exempt from tax under the IRC,⁷ that is a question squarely within the Committee’s jurisdiction, and the fact that the same underlying conduct may also be relevant to other bodies does not divest the Committee of its authority to consider it in this context.

Counsel further characterizes the Committee’s inquiry as infringing on Tricontinental’s First Amendment rights due to the Committee’s characterization of Tricontinental’s speech and by treating Tricontinental’s First Amendment protected expressive and associational activity as evidence of wrongdoing.⁸ That characterization is unfounded. The Committee’s initial letter expressly affirmed its commitment to First Amendment protections, recognizing that Americans retain the right to peacefully express their views, even those considered reprehensible.⁹ The First Amendment does not, however, categorically shield organizations from congressional inquiry.

When Congress investigates in furtherance of a legitimate legislative purpose, any incidental burden on First Amendment activity must yield to that purpose. Counsel argues that the Committee lacks such a purpose and that its requests infringe on Tricontinental’s First

⁴ Rule X, clause 1(t), Rules of the House of Representatives, (119th Cong.).

⁵ Rule X, clause 2, Rules of the House of Representatives, (119th Cong.).

⁶ Letter from the Law Office of Andrew D. Herman, letter to The Hon. Jason Smith, Chairman, Comm. on Ways and Means (Feb. 23, 2026), Letter on file with the Committee.

⁷ Rule X, clause 1(t), Rules of the House of Representatives, (119th Cong.).

⁸ Letter from the Law Office of Andrew D. Herman, letter to The Hon. Jason Smith, Chairman, Comm. on Ways and Means (Feb. 23, 2026), Letter on file with the Committee.

⁹ Letter from Jason Smith, Chairman, H. Comm. On Ways and Means, letter to Vijay Prashad, Executive Director, Tricontinental: Institute for Social Research, (Feb. 9, 2026).

Amendment rights. Neither objection withstands scrutiny. The Supreme Court has long recognized that the First Amendment does not shield a witness from congressional inquiry where that inquiry serves a valid legislative purpose, and that the government and individual interests must be weighed accordingly. *See Barenblatt v. United States*, 360 U.S. 109, 127 (1959). Both conditions are satisfied here. The Committee's legislative purpose is well-established, and any incidental First Amendment burden is plainly outweighed by Congress's interest in ensuring that tax-exempt status is neither extended nor maintained in circumstances that raise significant concerns regarding foreign influence or control, particularly where, as here, the inquiry is directed at financing arrangements and the structure of a foreign-aligned influence network, not protected speech or association. *See also Senate Permanent Subcomm. v. Ferrer*, 199 F. Supp. 3d 125 (D.D.C. 2016).

Here, the Committee's concerns are rooted in the financing of Tricontinental and its relationship to Neville Roy Singham, a former United States technology executive now residing in Shanghai with documented CCP affiliations.¹⁰ Public reporting and internal financial data have linked Tricontinental to Mr. Singham.¹¹ In 2019 alone, Tricontinental received \$700,000 from the United Community Fund, a 501(c)(4) tax-exempt foundation connected to Mr. Singham.¹² Tricontinental has also been partially funded by CODEPINK, an organization co-founded by Mr. Singham's wife, Jodie Evans.¹³ Additionally, Tricontinental has received over \$12.5 million from a Donor-Advised Fund, funded in part by Mr. Singham.¹⁴ The Committee is examining whether the current legal standards governing tax-exempt status adequately account for this type of foreign-aligned funding arrangement.

The structural concerns extend beyond financing alone. Tricontinental is further embedded within a wider network that includes The People's Forum and several affiliated media organizations, each identified in public reporting as part of Mr. Singham's influence apparatus.¹⁵ The Committee is considering whether legislative or regulatory reform is necessary to ensure that tax-exempt status is not used to facilitate or obscure foreign influence across an interconnected network of organizations.

¹⁰ Mara Hvistendahl, David A. Fahrenthold, et. al., A Global Web of Chinese Propaganda Leads to a U.S. Tech Mogul, *NEW YORK TIMES* (Aug. 10, 2023), <https://www.nytimes.com/2023/08/05/world/europe/neville-roy-singham-china-propaganda.html>.

¹¹ Adrian Zenz, *The Big Business of Uyghur Genocide Denial*, *NEW LINES MAGAZINE*, (Jan. 18, 2022), <https://newlinesmag.com/reportage/the-big-business-of-uyghur-genocide-denial/>.

¹² Network Contagion Research Institute, *SID4P Report*, (May 2024), https://networkcontagion.us/wp-content/uploads/SID4P-Report_May-2024.pdf.

¹³ *Id.*

¹⁴ Joseph Simonson, *New York City Communists Pushing For a Gaza Ceasefire Took Millions From Goldman Sachs Charity*, *THE WASHINGTON FREE BEACON* (Nov. 21, 2023), <https://freebeacon.com/democrats/new-york-city-communists-pushing-for-a-gaza-ceasefire-took-millions-from-goldman-sachs/>; See also, *Supra*, 1.

¹⁵ Mara Hvistendahl, David A. Fahrenthold, et. al., A Global Web of Chinese Propaganda Leads to a U.S. Tech Mogul, *NEW YORK TIMES* (Aug. 10, 2023), <https://www.nytimes.com/2023/08/05/world/europe/neville-roy-singham-china-propaganda.html>; Alexander Reid Ross and Courtney Dobson, *The Big Business of Uyghur Genocide Denial* (Jan. 18, 2022), <https://newlinesmag.com/reportage/the-big-business-of-uyghur-genocide-denial/>; Micah Reddy and Sam Sole, *Who Killed New Frame?* *AMABHUGANE* (July 27, 2022), <https://amabhugane.org/220727-who-killed-new-frame/>; Staff, *The People's Forum* (last accessed July 8, 2025), <https://peoplesforum.org/about/staff/>.

The Committee's authority to conduct this inquiry is well-established. Pursuant to Rule X, clause 1(t) of the Rules of the House of Representatives, the Committee has jurisdiction over matters related to tax-exempt organizations.¹⁶ Oversight authority of this jurisdiction is delegated to the Committee under Rule X clause 2.¹⁷ As the Committee's investigation continues its informational needs have become more focused and narrowed. Accordingly, please provide the following documents no later than May 18, 2026.


1. All documents and communications sufficient to identify the following:
 - a. any organization since 2017 for which Tricontinental has provided fiduciary oversight, financial management, or other administrative services and that has received or transmitted funds connected to foreign nationals or foreign entities
 - b. the years during which Tricontinental acted as a fiscal sponsor for each such organization
 - c. the type of support provided to each such organization.
2. All contracts, from 2017 to present, between Tricontinental and fiscally sponsored projects that involve foreign nationals or foreign entities.
3. All documents and communications, from 2017 to present, between any employee of Tricontinental and Neville Roy Singham, referring or relating to the finances, governance, or organizational structure of Tricontinental.
4. All documents and communications, from 2017 to present, between any employee of Tricontinental and foreign principals referring or relating to the finances, governance, or organizational structure of Tricontinental, including communications with:
 - a. A government of a foreign country or a foreign political party;
 - b. A partnership, association, corporation, organization, or other combination of persons organized under the laws of or having its principal place of business in a foreign country.
5. A list of foreign nationals and foreign organizations that have donated, either directly or indirectly through other foreign nationals, foreign entities, shell companies, or donor-advised funds, more than \$5,000 to Tricontinental, from 2017 to present.
6. A list of all grant recipients of Tricontinental located outside of the United States, from 2017 to present.

¹⁶ Rule X, clause 1(t), Rules of the House of Representatives, (119th Cong.).

¹⁷ Rule X, clause 2, Rules of the House of Representatives, (119th Cong.).

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Sincerely,



Jason Smith
Chairman
Committee on Ways and Means