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April 22, 2019

The Honorable Elijah E. Cummings  
Chairman, House Committee on Oversight and Reform  
United States House of Representatives  
2157 Rayburn House Office Building  
Washington, D.C. 20515

The Honorable Jim Jordan  
Ranking Member, House Committee on Oversight and Reform  
United States House of Representatives  
2105 Rayburn House Office Building  
Washington, D.C. 20515

## **Re: Subpoena to Mazars USA LLP for Confidential Information**

Dear Chairman Cummings and Ranking Member Jordan:

We, the leaders of the Republican National Lawyers Association (RNLA) on behalf of the RNLA, urge the House Committee on Oversight and Reform to halt its efforts to subpoena President Donald Trump's financial records from his accountants at Mazars USA LLP.

As attorneys, we take legal and ethical obligations seriously, including those of client confidentiality and privilege. While lawyers' and accountants' ethical duties are not identical, neither can breach their clients' trust in response to inquiries for political gain of the opposing party of their client. The Code of Professional Conduct of the American Institute of Certified Public Accountants, the largest member association representing the accounting profession, states: "A member in public practice shall not disclose any confidential client information without the specific consent of the client." (Section 1.700.001.01) Federal and New York laws also prohibit breaches of confidentiality, particularly regarding sensitive taxpayer information.

There are exceptions to the ethical rules for a *valid* subpoena but the validity of the subpoena in this case is another issue that concerns us. As an organization of lawyers, we are concerned with protecting the First Amendment freedoms. In this context, protecting First Amendment freedoms involves preventing Congress from abusing its powers to harass its political opponents.

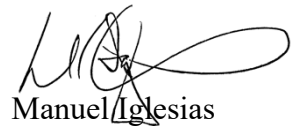
The Committee on Oversight and Reform majority has not cited a valid reason for subpoenaing confidential and privileged records from the President's accountant, Mazars USA LLP, but instead relies on opinion-laden "news reports" from sources such as Rachel Maddow and the testimony of admitted perjurer Michael Cohen for supporting its politically motivated subpoena. We find this very troubling both for the present and future.

This subpoena is not a legitimate tool of oversight of the Executive Branch but instead an effort to investigate actions taken by a private citizen due to his subsequent political positions and activity. The conduct mentioned by admitted Cohen is from 2011, 2012, and 2013 and the subpoena covers calendar years back to 2011, long before President Trump was a candidate for office.

Chairman Cummings' stated purpose is not to investigate the Executive Branch or even candidate Trump but to see if Donald Trump "altered the value or assets and liabilities on these financial statements." Before any further proceedings, the legality of the subpoena should be determined, as it does not appear to be a valid exercise of congressional power.

As lawyers, we are extremely concerned with the partisan use of congressional investigations to undermine client privileges, legal requirements of confidentiality, and the First Amendment. We urge the Committee to reconsider its attack on these privileges and freedoms.

Sincerely,



Manuel Iglesias  
*RNLA Chair*



David Warrington  
*RNLA President*



Harmeet K. Dhillon  
*RNLA Vice President  
for Communications*