

PATRIOTIC MILLIONAIRES

October 4, 2023

David B. Rivkin Jr., Partner & Andrew M. Grossman, Counsel of Record
Baker & Hostetler LLP
1050 Connecticut Avenue, N.W.
Suite 1100
Washington, DC 20036
VIA Email

Dear David Rivkin Jr. and Andrew Grossman:

We are writing to draw your attention to [recent reporting in Tax Notes](#) regarding several materially inaccurate statements in your filings for the upcoming Moore v. United States Supreme Court case. This reporting demonstrates, among other things, that Mr. Moore had a direct leadership role in KisanKraft, that he received reimbursement from the company for travel expenses, and that additional investments were made and not disclosed in the filings.

These revelations contradict or were omitted in your filings, representing either a failure to perform due diligence on the basic facts of the case or a willful misrepresentation of those facts to the Court. Further, these inaccuracies have been disseminated and propagated in amicus filings, further obscuring the situation and making it nearly impossible to grapple with the circumstances of the case.

As you well know, ethical rule 3.3 of the [DC Bar's Rules of Professional Conduct](#) imposes on you a duty of candor to the Court. As made clear in Comment 2 to that rule, that includes a duty of reasonable inquiry regarding assertions you do not know to be true. Further, upon discovering factual assertions you have made are incorrect, you have a duty to notify the Court and correct them.

Therefore it is imperative you move to swiftly to correct the factual errors in [your filings to the Court](#), including:

- Claiming that Mr. Moore was “without any role in KisanKraft’s management.”
- Claiming that KisanKraft did not “distribut[e] a penny to [the Moores]...”
- Claiming that “The Moores never received any distributions, dividends, or other payments from KisanKraft.”

These are all fundamentally untrue. Mr. Moore served as a director of the corporation. In accordance with Indian law, he could not have been “without any role in KisanKraft’s management.” Additionally, Moore received over ₹900,000 (Indian Rupees) as reimbursement for expenses he incurred visiting the company’s facilities on several occasions. This was then worth more than the amount of taxes at issue in this case. Finally, in addition to the \$40,000 investment that you disclosed, Moore also made another

investment of around \$200,000, which was repaid along with interest at the rate of 12% per year. This is clearly inconsistent with the claim that all of this occurred "...without distributing a penny."

While we are sympathetic to your desire to portray your clients as modest would-be philanthropists, you must grapple with the reality that these are sophisticated financiers who deliberately engineered this situation with profit motives. The Rules of Professional Conduct, as well as basic ethical principles, demand that you provide a truthful and accurate recitation of the facts, as opposed to an alternative but inaccurate narrative that you wish you had.

We trust you to correct these errors and to alert all other firms involved in preparing amicus briefs of your misrepresentation of relevant and important facts.

Thank you,

Morris Pearl
Chairman of the Patriotic Millionaires