7 September 2015

Internal Revenue Service  
EO Classification  
1100 Commerce Street

Dallas, TX 75242-1198

Dear Internal Revenue Service, EO Classification Unit;

We request you investigate the lobbying efforts of The Sierra Fund, a Nevada City, California based non-profit corporation (501(c)3). This is a different organization than the Sierra Club, the EIN for the Sierra Fund is 68-0485725. MS Elizabeth Martin has been engaged in extensive lobbying as an unregistered lobbyist, and as you’ll see in the attached pages her lobbying efforts extend over many years.

Her extensive anti-mining lobbying has resulted in laws which have been ruled unconstitutional and cost the State millions of dollars in taxpayer funds to defend the laws. Currently four judges have ruled the laws resulting from her lobbying violate the United States Constitution and three additional cases are pending where adverse rulings for the State are expected.

In addition to costing the State millions in legal fees, the miners have now spent six years and millions of dollars in litigation defending an industry under attack by a single person who has deep connections to staffers within the legislature.

Her efforts have deprived an entire class of people their rights to due process of law.

Respectfully,

* March 4, 2008 – The Sierra Fund lobbies a joint committee meeting in capital consisting of the Water and Parks; Natural Resources and Environmental Safety pushing for increased funding for toxic mine cleanups.
* In the 2008 Sierra Fund annual report they state “The Sierra Fund is a regular presence in the State Capitol, working with Senate and Assembly committees that oversee natural resource management.” This is also called lobbying.

* May 2008 –The Sierra Fund and Sierra Nevada Alliance sponsored their seventh annual Sierra Day in the Capitol putting citizen lobbyists “in every legislative office.” The primary objective was to lobby for funding for environmental projects. According to the Sierra Fund the results of this lobbying was “full funding for the Sierra Nevada Conservancy.”

* 2008 – The Sierra Fund states their top legislative priority is changing the laws which regulate suction dredging.
* 2008 – The Sierra Fund states, The Sierra Fund maintained contact with the office of US Senator Feinstein, who subsequently introduced $105 million for abandoned mine cleanup into the recently-passed American Recovery and Reinvestment Act. This funding is a great opportunity to create “green” jobs for rural Sierra communities to improve California’s water quality while protecting community health.

* April 28, 2009 In Sierra Fund sponsored legislation; Sierra Fund CEO Izzy Martin lobbies the Senate Natural Resources committee to pass the original ban on dredging SB 670.
* May 2009 – The Sierra Fund issues an “Action Alert” telling their members and supporters to lobby the legislature to pass SB 670, which banned suction dredge mining.
* June 2009 – Izzy Martin lobbies the senate to pass SB 670.
* June 14th 2009 – The Sierra fund tells their members and supporters to lobby the governor to sign SB 670, which banned suction dredging.
* October 2009 – Prior long term assembly member responsible for the bill which created the Sierra Nevada Conservancy, is appointed to the Board of the Sierra Fund. He later becomes Secretary of the Resources Agency.
* November 2011 – In comments Secretary of Natural Resources acknowledge the key lobbying work the Sierra Fund did in establishing the Sierra Nevada Conservancy, an agency which allocates taxpayer dollars of which the Sierra Fund is a recipient.
* November 7, 2011 – Governor Brown attends Sierra Fund event where the Sierra Fund continues to lobby for increased funding for environmental causes.
* March 15, 2012 – The Sierra Fund states they have been very active in the capital lately, and state they participated in a legislative briefing on mercury, and also claim they met with a number of legislators and the governor’s staff.
* February 2012 – The Sierra Fund works with six legislators to prepare their comments in support of the suction dredging ban including: Senators Pavley, Wolk, Evans and Assembly members Blumenfeld and Gordon.
* 2012 – The Sierra Fund lobbies the legislature for changes to the Surface Mining and Reclamation Act, attempting to change the language to consolidate control over surface mining from the counties, which support it, to the State, which doesn’t.
* August 2012 – The Sierra Fund issues a press release which states “Legislation that the Sierra Fund sponsored to strengthen the Surface Mining and Reclamation Action (sic) (SMARA), Senate Bill 143 passed the Senate floor yesterday…”The Sierra Fund and the governor’s office worked closely with Mr. Rubio in developing this bill and we are thrilled with its passage.” Note Sierra Fund CEO Izzy Martin.
* November 2012, The Sierra Fund states they have been working with the legislature to amend the Surface Mining and Reclamation Act through SB 143, while at the same time lobbying against SB 1609 which would have provided some relief to miners.
* 24 June 2013 – The Sierra Fund sponsors a lobbying event by inviting California legislators to tour abandoned mine sites. The Sierra Fund press release states, “The tour gave a demonstration of the Combie Reservoir sediment and mercury removal project sponsored by the Nevada Irrigation District, and funded by the Sierra Nevada Conservancy, for which the Sierra Fund is advocating increased investment.”
* August 2013 – The Sierra Fund advises their members and supporters to lobby for additional money for abandoned mine cleanup.
* January 21, 2014 – The Sierra Fund sponsors, pays for and hosts the annual Sierra Fund Legislative Reception in Sacramento.
* March 2015 – SB 673. Senator Allen’s staff acknowledges the Sierra Fund is the sponsor (author) of Senate Bill 673 which would create duplicative regulatory procedures for suction dredging and increase costs to miners.
* March 12, 2015 – The Sierra Fund issues a press release noting their lobbying to introduce SB 209, which once again attempts to modify SMARA to make mining more difficult.
* April 2, 2015 – Sierra Fund posters noted in the Senate Natural Resources committee office.
* April 14th, 2015 Izzy Martin lobbies the Senate Natural Resources committee for passage of SB 637.
* April 22, 2015 – Izzy Martin lobbies Senator Allen’s staff urging continued support of SB 637. The same day she state’s she was meeting with the governor of California.
* April 28, 2015 – Izzy Martin lobbies the Senate Environmental Quality committee in support of SB 637.
* July 10th, 2015 – Izzy Martin lobbies legislature in support of Senate Bill 209, an anti-mining bill
* July 13th, 2015 – Izzy Martin again in the California capitol lobbying in support on Senate Bill 637, an anti-suction dredging bill
* July 14th, 2015 – Izzy Martin in the Assembly committee meeting lobbying to pass Senate Bill 637, a bill which the Sierra Fund sponsored and provided extensive support in writing language and briefings
* August 19, 2015 Izzy Martin again at the capitol lobbying for passage of SB 637 at the appropriations committee hearing
* August 31, 2015 Izzy Martin again observed lobbying in the capitol building at the offices of Representatives Gotos and Cooley.