

**U.S. Department of Justice****Tax Division***Please reply to: Appellate Section**Facsimile No. (202) 514-8456**P.O. Box 502**Telephone No. (202) 514-3361**Washington, D.C. 20044*

DAH:FMU:JEC:KLyon

5-16-5159

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May 10, 2024

Mark Langer, Clerk
United States Court of Appeals
for the District of Columbia Circuit
E. Barrett Prettyman U.S. Courthouse and
William B. Bryant Annex
333 Constitution Ave., NW
Washington, DC 20001

Re: *Iowaska Church of Healing v. Werfel, et al.*
(D.C. Cir. – 23-5122)

Dear Mr. Langer:

This letter responds to appellant Iowaska Church of Healing’s Rule 28(j) letter dated May 7, 2024, attaching a purported settlement document in *Church of the Eagle and the Condor v. Garland, et al.*, 22-cv-01004-SRB (D. Ariz.). The settlement document is inappropriate for a Rule 28(j) submission and should be disregarded in its entirety. The document is not new authority, and “Rule 28(j) is not a procedure for supplementing the record on appeal.” *Meeks v. United States*, 742 F.3d 841, 844 (8th Cir. 2014); accord *Keith v. Koerner*, 707 F.3d 1185, 1190 (10th Cir. 2013); *DiBella v. Hopkins*, 403 F.3d 102, 108 (2d Cir. 2005). Regardless, *Church of the Eagle and the Condor* does not involve a request for tax-exempt status under § 501(c)(3) of the Internal Revenue Code and is therefore irrelevant to the resolution of this case in any event.

Sincerely,

/s/ Kathleen E. Lyon
KATHLEEN E. LYON
Attorney