

P306. Lerner expressed strong feelings about the Supreme Court’s 2010 *Citizens United* v. *FEC* decision. In a June 1, 2012, email exchange with [REDACTED], Lerner wrote that “*Citizens United* is by far the worst thing that has ever happened to this country.” Pls.’ Ex. 152.

P307. Later in the same email exchange, Lerner expanded on her views of *Citizens United*:

We are witnessing the end of “America.” There has always been the struggle between the capitalistic ideals and the humanistic ideals. Religion has usually tempered the selfishness of capitalism, but the rabid, hellfire piece of religion has hijacked the game and in the end, we will all lose out. it’s all tied together—money can buy the Congress and the Presidency, so in turn, money packs the SCt. and the court backs the money—the “old boys” still win.”

*Id.*

P308. Lerner sought to reverse the impact of *Citizens United*. In a June 11, 2012, email exchange with Robert Stern about Stern’s report discussing states’ responses to *Citizens United*, Lerner wrote: “I like it! Very easy to find specific information, as well as get the big picture—you done good! Now, if you can only fix the darn law!” Pls.’ Ex. 153, Email from Lerner to Stern regarding My Report. In a February 13, 2012, email exchange among Lerner and various of her subordinates about federal legislation that would require tax-exempt organizations to disclose their donors, Lerner wrote: “Wouldn’t that be great? And I won’t hold my breath.” Pls.’ Ex. 154, Email from Lerner to Urban et al regarding Legislation .

P309. Lerner began to worry that applicants for exemption would rely on *Citizens United* to challenge the IRS’s regulations on political activities by (c)(3) and (c)(4) organizations. Ex. 46, at 53:5 to 53:15.

P310. Lerner particularly worried that Tea Party groups would seek to challenge IRS regulations. In an email exchange concerning the February 1, 2011, SCR, Lerner told Paz and others: “Tea Party Matter very dangerous.” She went on: “This could be the vehicle to go to