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May 17, 2012

The Honorable Janet Napolitano
Secretary
U.S. Department of Homeland Security
Washington, D.C. 20528

Dear Secretary Napolitano:

I write to urge you to exercise your secretarial determination pursuant to Section 212(a)(10)(E) of the Immigration and Nationality Act to deem Mr. Eduardo Saverin, a co-founder of Facebook, inadmissible into the United States. As you know, in 1996 an amendment I authored was passed to exclude from reentry into the United States former United States citizens who renounce their citizenship to avoid taxation. This law, which has been updated by regulation to empower the Secretary of Homeland Security, excludes:

“Any alien who is a former citizen of the United States who officially renounces United States citizenship and who is determined by the [Secretary of Homeland Security] to have renounced United States citizenship for the purpose of avoiding taxation by the United States is excludable.”

My amendment seems to clearly cover Mr. Saverin. According to reports, Mr. Saverin renounced his citizenship in September 2011 and on April 30, 2012, Mr. Saverin's name appeared on the Internal Revenue Service's quarterly publication of individuals who have chosen to expatriate.

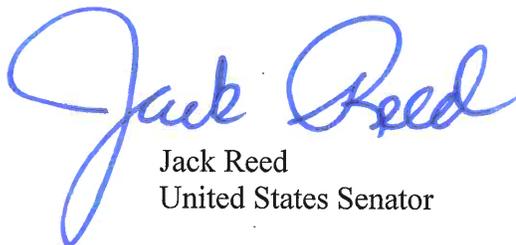
By all accounts Mr. Saverin has renounced his U.S. citizenship for the purposes of avoiding taxes despite taking advantage of the multiple opportunities afforded to him by the United States. By renouncing his citizenship, Mr. Saverin is opting for a lower tax liability under the one-time exit tax compared to future tax liability he would have incurred if he chose to remain a U.S. citizen, particularly on the future gains of his approximate 4 percent stake in Facebook, which is slated to soon go public.

I understand the Department of Homeland Security has not, in the past, exercised its Section 212(a)(10)(E) authority. I urge you to address any outstanding impediments to execution of this law with respect to Mr. Saverin or any alien that falls within the prohibition. The Department has successfully addressed other impediments presented by the exclusion of aliens defined in Section 212, such as those who have been determined to have engaged in terrorist activities or

drug trafficking. I urge a similar and vigorous treatment for the exclusion of expatriates that have renounced their citizenship in order to avoid taxes.

Thank you for your attention to this matter, and I look forward to your prompt response.

Sincerely,

A handwritten signature in blue ink that reads "Jack Reed". The signature is fluid and cursive, with the first name "Jack" and the last name "Reed" clearly legible.

Jack Reed
United States Senator