

**From:** Michael Levin  
**Sent:** Fri, Apr 28, 2017 at 6:36 PM  
**To:** [paunionreform@gmail.com](mailto:paunionreform@gmail.com);  
**Subject:** PSBA--Your Latest Request for PSBA's 990

Dear Mr. Campbell:

Your latest request for PSBA's 990 is granted. It is posted on PSBA's website. You may use the same link that you have used previously.

As you have been advised, your emails are being blocked by PSBA and by my firm. If you have any need to communicate with PSBA or my firm, please use the US postal service.

Michael I. Levin  
LEVIN LEGAL GROUP, P.C.  
1301 Masons Mill Business Park  
1800 Byberry Road  
Huntingdon Valley, PA 19006

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**From:** PA Union Reform  
**Sent:** Friday, April 29, 2017 at 10:18 AM  
**To:** Nathan Mains; Stuart Knade; Emily Leader  
**Cc:** Timothy Wachter; Sean McGraw  
**Subject:** Re: Pennsylvania School Boards Association--Request for Tax Exempt Information

Mr. Mains,

PSBA needs to cease and desist issuing threats. They are actionable. I presume Levin to be speaking for PSBA when he unequivocally threatened me. Further, I am a private citizen not a public figure. Your entity has foisted my name onto your website for your critical analysis. And it has told government agencies all over PA to conduct research about my request for reporting to the legislature. This is an clear attempt to intimidate citizens into not making Right to Know Law requests that PSBA disapproves of.

Meanwhile, this is a public records IRS-related request of PSBA and you have an obligation to respond within specified timelines not vague generalities. Federal law and associated regulations explicitly authorizes the use of e-mail as a communication vehicle to make Form 990 requests of tax-exempt entities. I made my first request of you personally as a principal. While your organization has a right to use counsel when responding to such requests, I find it absurd that you would not simply have given me the web-link yourself.

It is entirely logical for me to presume that Levin once he responded to one request on your entity's behalf that would be the contact point again for the same request, albeit for an earlier document. I do not appreciate childish temper tantrums from lawyers. Nor do I have an interest in guessing what your statement "[p]lease know that Mr. Levin represents the Association with respect to matters we request him to perform" means. It sounds like you engage him as limited representation.

Therefore I am left struggling to understand your current position as to representation re: my request. Am I supposed to believe that PSBA engaged Attorney Levin to respond to the first request for 990s not the second? Or are you saying he's the lawyer for the second request too? If the latter is true, you might want fresh legal advice because if what you are saying is that I am not permitted to make an e-mail request of PSBA for a 990 you are wrong as a matter of law.

I will not be communicating with Levin by postal mail because as far as I'm concerned he just abandoned his own client. The law does not authorize PSBA to duck an e-mail request for its IRS-related public records. I assume you agree since you are the person following up on my 2014 990 request not Levin.

If you are unfamiliar with the obligations on your tax-exempt entity call the IRS. I expect my latest request to be filled within the time-frame required and I expect to be notified when my request will be granted or denied. If you need another lawyer then get one. I don't have time for babies.

I need to know when my request will be filled.

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Simon Campbell, President  
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**From:** Nathan Mains  
**Sent:** Friday, April 29, 2017 at 9:13 AM  
**To:** [paunionreform@gmail.com](mailto:paunionreform@gmail.com); Stuart Knade; Emily Leader  
**Cc:** Timothy Wachter; Sean McGraw  
**Subject:** Re: Pennsylvania School Boards Association--Request for Tax Exempt Information

Dear Mr. Campbell:

Like Mr. Levin, we too have no time for your gratuitous ad homonyms and bullying tactics. We kindly ask that you cease and desist such conduct. Please know that Mr. Levin represents the Association with respect to matters we request him to perform. If there is a legitimate need for you to communicate with him, you will have to do so through the U.S. postal service.

In addition, your name calling and bullying tactics are not listed as an acceptable manner in which to make any such request of any organization. We are adding a third year of 990's to our website shortly and will be in full compliance with any documents required to be disclosed to anyone under IRS regulations. I am instructing our IT staff to block receipt of your emails to our system going forward. No one, whether you agree or disagree with their position, deserves to be communicated with as you seem to feel is your right.

Further threats and harassment from you towards PSBA staff is not sought, welcome or acceptable.

Nathan Mains  
PSBA Executive Director

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**From:** PA Union Reform [mailto:[paunionreform@gmail.com](mailto:paunionreform@gmail.com)]  
**Sent:** Friday, April 28, 2017 at 8:09 PM  
**To:** Nathan Mains; Stuart Knade; Emily Leader  
**Cc:** Timothy Wachter; Sean McGraw  
**Subject:** Re: Pennsylvania School Boards Association--Request for Tax Exempt Information

PSBA leaders,

Now that baby-crier PSBA counsel Michael Levin has picked up his conflict-riddled toys and stormed off into the corner of his playpen to have a sulk with himself; PSBA still has a legal issue to deal with. 26 CFR 301.6104(d)-1(d)(2). The IRS does not permit PSBA to deny me access to your public records when I make a request of a Principal (such as yourself, Mr. Mains) by e-mail.

First your entity takes my money (public money), then it doesn't pay taxes to the IRS, then it lobbies in Harrisburg against the taxpaying public, and then we have to pay for all your pensions. There needs to be a little accountability here.

With the first lawyer you assigned to me, deciding to embarrass PSBA by storming off to play with his action man in front of his client ...is there another attorney you can assign? Can I request copied Solicitor Wachter take over from baby-crier Levin? Tim and I undoubtedly don't share the same ideas as to the usefulness of PSBA to Pennsylvania's citizens but my impression is that Tim will be able to rise above the level of a four year old.

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**From:** Michael Levin  
**Sent:** Fri, Apr 28, 2017 at 6:36 PM  
**To:** [paunionreform@gmail.com](mailto:paunionreform@gmail.com);  
**Cc:** Nathan Mains; Stuart Knade; Emily Leader; Timothy Wachter; Sean McGraw  
**Subject:** Re: Pennsylvania School Boards Association--Request for Tax Exempt Information

Dear Mr. Campbell:

Because you have failed to honor my request not to email me, I am blocking your email. Thank you.

Michael I. Levin  
LEVIN LEGAL GROUP, P.C.  
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Huntingdon Valley, PA 19006

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**From:** PA Union Reform [<mailto:paunionreform@gmail.com>]  
**Sent:** Friday, April 28, 2017 5:34 PM  
**To:** Michael Levin  
**Cc:** Nathan Mains; Stuart Knade; Emily Leader; Sean McGraw  
**Subject:** Re: Pennsylvania School Boards Association--Request for Tax Exempt Information

Mr. Levin,

Your juvenile temper tantrums are not germane. I will e-mail you when I have reason. You informed me that you are the legal representative of the Pennsylvania School Boards Association. By copy to PSBA staffers; did he just quit that conflict-riddled role?

This e-mail is an official request for me to be sent copy of PSBA's 2014 Form 990. Whomever needs to respond to this request, needs to do so professionally and politely in line with the Rules of Professional

Conduct for licensed attorneys. PSBA's 2014 Form 990 is not on the web link that was previously sent. This document may be scanned and e-mailed to make things easy.

In responding to this new request do not bother me with your three-year old hysteria, Mr. Levin. You might want to read about the causes of action for First Amendment retaliation since you represent several government actors required by law to respond to my public records requests. You also have no idea what you're talking about re: PSBA members. You represent only a tiny handful of agencies and I seriously doubt any have approved your threats. Your lines are blurry, and you obviously haven't bothered researching how government threats can themselves can be actionable.

I don't give a hoot what your personal opinions are. Say anything defamatory about me and you will be sued. Nor do I care what PSBA staff attorney opinions are. Rule 3.4(3). PSBA are a disgrace. The very high % of agencies granting my request in full attests to this reality. I could probably sue PSBA right now for stating they are on a research mission about me; and how they expect taxpayers to fund that research. Nobody made them interfere with my Right to Know Law requests, and they have no business giving legal advice to non-clients all over PA. I could send you to the D-Board with them; & let the D-Board assess your conflict-ridden multiple roles if so inclined. You seemingly advised at least two government clients to release your own e-mail address under the RTKL, after your private corporate client advised it could be withheld.

You are threatening the wrong person under the wrong circumstances. The #1 denial that has caused scores of appeals to be sent for OOR processing is solicitor e-mail address. It is a conflict of interest for any school solicitor to have his/her (work) e-mail be a subjection of litigation even at the OOR level because taxpayer dollars are being used to advance the private interests of lawyers. My criticism of this sorry, seedy, saga and PSBA's shameless involvement in it, is bang on the money. Don't like my speech? Tell me something I care about, because it sure isn't what you like or don't like.

By copy:

Sean, there's a government lawyer who just threatened me. Please keep a copy of his PSBA-Government related threat. This government lawyer is implying that if I say anything negative or critical about the "contractual relations" between government agencies and a private corporation being funded by those agencies, and/or the lawyers who make money off of this arrangement, that I'll be sued. It looks to me like his words would deter a person of reasonable firmness from speaking out about matters of public interest.

I'm tired of these PSBA bullies. They have attacked a citizen who engaged in advocacy with government agencies when making public records requests, for no other reason than they don't like it. No private citizen who makes RTKL requests of government agencies should have to tolerate this garbage. No doubt in my mind, given the intimacy of the relationship between government and PSBA that we'd be over the line to have PSBA eligible for a 1983 First Amendment retaliation claim.

Mr. Levin,

As much as I hate to burst your deluded bubble, it is a statement of fact that you are counsel for PSBA because you told me. It is further statement of fact that the Centennial SD and the BLaST Intermediate Unit 17 (your clients) both released your e-mail address in response to my RTKL request after PSBA had advised agencies around PA that it was not a public record. In a fit of delusion you seem to think that these **governmental** decisions to release your e-mail address cannot be critiqued. Maybe what I should do, as a courtesy, is seek your prior permission for the critique. How about this?:

"That's a \*\*\*\*ing joke!"

You and PSBA remind me of the spoiled child who refuses to take responsibility for their own behavior. When Stuart and Emily *chose* to go lobbying, advising, or suggesting things to government agencies who have a live RTKL they are processing, it becomes requestable public information under the law.

Processing a RTKL request is an activity of the agency and taxpayer-funded PSBA's e-blasts relate to that activity. If PSBA doesn't like criticism of its meddling interfering ways in government activity, then PSBA shouldn't do stupid things. I'm tired of my tax dollars funding the pensions of private corporation employees. If you take a salary and a pension with my money you face the criticism of your behavior. Your attempt to insulate Emily and Stuart by wrapping them in cotton wool is pathetic. They have caused a massive waste of my time/resources and that of OOR.

I look forward to you filling my new public records request. In the meantime, try some herbal tea for your temper tantrums.

Have a pleasant weekend.

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**From:** Michael Levin  
**Sent:** Fri, Apr 28, 2017 at 3:14 PM  
**To:** [paunionreform@gmail.com](mailto:paunionreform@gmail.com);  
**Cc:** Nathan Mains; Stuart Knade; Emily Leader; Timothy Wachter; Sean McGraw  
**Subject:** Re: Pennsylvania School Boards Association--Request for Tax Exempt Information

Dear Mr. Campbell:

Please do not bother me with your juvenile and asinine statements. My opinion of you cannot be lower. **Say one defamatory statement about me and you will be sued.** You might want to read about causes of action dealing with defamation and tortious interference with contractual relations. Members of PSBA do not like your bullying tactics and your unfounded attacks on well-respected attorneys—Stuart and Emily—to be precise supports my opinion that you really do not know what you are talking about. Your attacks on PSBA and the services it provides to its members if further evidence to support my opinion that you do not know what you are talking about. You should only wish to have the excellent reputations of PSBA, of Emily and of Stuart.

Have a good day and please don't email me—I really don't care about what you think or say.

Michael I. Levin  
LEVIN LEGAL GROUP, P.C.  
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Huntingdon Valley, PA 19006

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**From:** PA Union Reform [<mailto:paunionreform@gmail.com>]  
**Sent:** Friday, April 28, 2017 2:59 PM  
**To:** Michael Levin  
**Cc:** Nathan Mains; Stuart Knade; Emily Leader  
**Subject:** Re: Pennsylvania School Boards Association--Request for Tax Exempt Information

And the Centennial Area School District and BLaST Intermediate Unit 17 too, it seems, Counselor. I'll have to check for others. I cannot help but wonder, when you get Attorney Knade's and Attorney Leader's

e-mails about me re: the RTKL, whether you might have a conflict of interest under the Rules of Professional Conduct.

Rather than me send Attorneys Knade and Leader to the D-Board for giving legal advice to non-clients re: a pending live controversy (PSBA entity behavior); maybe I'll just explain to the public how PSBA's own counsel was benevolent enough to release his own e-mail address after PSBA staff lawyers said he didn't have to.

Your private corporation client has caused a disgraceful abuse of government resources by advising school solicitors that they may withhold their work e-mail addresses under the RTKL. Perhaps from now on, Michael, you should counsel your private corporation client to stay out of my business whenever I'm approaching one of your public entity clients.

SC

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**From:** Michael Levin

**Sent:** Tue, Apr 25, 2017 at 12:23 PM

**To:** [paunionreform@gmail.com](mailto:paunionreform@gmail.com);

**Subject:** Re: Pennsylvania School Boards Association--Request for Tax Exempt Information

Dear Mr. Campbell:

Please be advised that I represent the Pennsylvania School Boards Association. Below is a link to the items you requested and to which you are entitled to. You will note that there is no Form 1024 as PSBA obtained its tax exempt status before that form was developed. Thank you for your attention in this matter and your interest in PSBA.

<https://www.psb.org/about/governance/financials/>

Michael I. Levin  
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1301 Masons Mill Business Park  
1800 Byberry Road  
Huntingdon Valley, PA 19006

----- Forwarded message -----

From: PA Union Reform <[paunionreform@gmail.com](mailto:paunionreform@gmail.com)>

Date: Sat, Apr 22, 2017 at 7:21 PM

Subject: Request for PSBA public documents

To: Nathan Mains

Dear Pennsylvania School Boards Association (PSBA) Executive Director, Nathan Mains,

Pursuant to 26 CFR 301.6104(d)-1(d)(2)\* this e-mail request is presumed to have arrived today and PSBA is required to notify me within seven (7) days as to any required pre-payment that may apply. Although the IRS envisages postage and mailing to my address shown below, I consent to my request being fulfilled exclusively by e-mail as also envisioned. I propose that PSBA operate in an environmentally conscious manner and elect e-mail.

Kindly send me copies of the following public records:

1. The Form 990 annual information return that PSBA (EIN 23-6003238) filed with the IRS for the tax year beginning 7-1-2015 and ending 6-30-2016.
2. A copy of the Form 1024 that PSBA sent to the IRS seeking tax exemption.

3. A copy of the IRS determination letter that resulted from the Form 1024 application filed by PSBA.

I look forward to your response within the required time-frame.

Simon Campbell, President  
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\*Request for copies in writing -

(i) In general. A tax-exempt organization must honor a written request for a copy of documents (or the requested part) that the organization is required to provide under section 6104(d) if the request -

(A) Is addressed to, and delivered by mail, electronic mail, facsimile, or a private delivery service as defined in section 7502(f) to a principal, regional or district office of the organization; and

(B) Sets forth the address to which the copy of the documents should be sent.

(ii) Time and manner of fulfilling written requests -

(A) In general. A tax-exempt organization receiving a written request for a copy shall mail the copy of the requested documents (or the requested parts of documents) within 30 days from the date it receives the request. However, if a tax-exempt organization requires payment in advance, it is only required to provide the copies within 30 days from the date it receives payment. For rules relating to payment, see paragraph (d)(3) of this section. In the absence of evidence to the contrary, a request or payment that is mailed shall be deemed to be received by an organization 7 days after the date of the postmark. A request that is transmitted to the organization by electronic mail or facsimile shall be deemed received the day the request is transmitted successfully. If an organization requiring payment in advance receives a written request without payment or with an insufficient payment, the organization must, within 7 days from the date it receives the request, notify the requester of its prepayment policy and the amount due. A copy is deemed provided on the date of the postmark or private delivery mark (or if sent by certified or registered mail, the date of registration or the date of the postmark on the sender's receipt). If an individual making a request consents, a tax-exempt organization may provide a copy of the requested document exclusively by electronic mail. In such case, the material is provided on the date the organization successfully transmits the electronic mail.