

August 3, 2026

Foundation for the Promotion of Mediation and Legal Education LEX NOSTRA

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Mr. Waldemar Żurek*Minister of Justice of the Republic of Poland**Prosecutor General**Al. Ujazdowskie 11**00-950 Warsaw***OPEN LETTER**

to the Minister of Justice of the Republic of Poland

Mr. Waldemar Żurek

regarding the efforts of officials of the Ministry of Justice to shut down the Foundation for the Promotion of Mediation and Legal Education LEX NOSTRA, which has served citizens continuously for 16 years

Dear Minister,

1. The LEX NOSTRA Foundation — 16 years of public service

Over its 16 years of operation, the LEX NOSTRA FOUNDATION, which has held Public Benefit Organization status since 2013:

- has carried out 32 projects funded from public resources, repeatedly audited, without any post-audit findings or objections from intermediary bodies or managing institutions;
- provides various forms of support to several thousand people each year — including victims of crime, people harmed by the legal system, and people in need of legal education;
- acts as an independent expert and advocacy body on matters of justice system reform, the special services, civil rights, and oversight of state institutions.

2. Ministers of Justice during the Foundation's existence

The LEX NOSTRA Foundation has operated continuously throughout changes in the office of Minister of Justice: Andrzej Czuma, Krzysztof Kwiatkowski, Jarosław Gowin, Marek Biernacki, Cezary Grabarczyk, Borys Budka, Zbigniew Ziobro, Marcin Warchoń, Adam Bodnar, and — Sir — Waldemar Żurek.

The Foundation has never before been the victim of such lawlessness on the part of state authorities as it is now. What has happened since you took office exceeds all bounds — not only of decency, but of the law itself.

3. The mechanism used by Ministry of Justice officials — two attempts at a security seizure totaling nearly one million złoty

Dear Minister, I am writing to ask whether you are aware of the following sequence of events — carried out by officials of the Ministry of Justice, including officials of the Department of the Justice Fund, who within six months made two attempts to secure claims against the Foundation's assets totaling nearly one million złoty (PLN 972,110.83 according to the second, formalized order that was actually carried out).

The Ministry of Justice — by letter dated 29 December 2025, ref. DFN-X.7211.3.2024, signed electronically by the Deputy Director of the Department of the Justice Fund, Mr. Marcin Krzystyniak — applied to the competent tax office for a security seizure of the Foundation's assets in respect of a claim of PLN 547,127.59, plus interest calculated as for tax arrears, running from 28 January 2020 until the date of payment — bringing the total to nearly PLN 1 million. This claim is not final and is the subject of ongoing court proceedings, and the Ministry of Justice took no action on it from 2020 until the end of 2025 — for almost six years.

The competent tax office, acting on its own authority, refused to carry out the seizure — by letter dated 9 January 2026, informing the Ministry of Justice that it could not be carried out. The Ministry of Justice informed the Foundation of the application it had submitted to the tax office (letter dated 29 December 2025 — sent to the Foundation for information) only on 22 January 2026 — thirteen days after the tax office had informed the Ministry of Justice of its refusal to carry out the seizure. In connection with the actions taken at that time by Ministry of Justice officials, a report was filed with the prosecutor's office regarding the possible commission of a crime under Article 231 § 1 of the Penal Code (exceeding one's authority as a public official) by the official who signed that application. Proceedings are ongoing.

Then — in order to overcome the tax office's refusal — Ministry of Justice officials initiated the administrative security procedure under the Act on Administrative Enforcement Proceedings, by filling out form ZZ-1 ("Security Order"). This time — because form ZZ-1 requires the total amount of the security to be stated explicitly — the Ministry of Justice quantified its demand: the total amount of the security is PLN 972,110.83, comprising the principal claim of PLN 547,127.59 and interest (accrued from 28 January 2020 at a rate of 16% per year) amounting to PLN 422,464.95. The Ministry of Justice — acting simultaneously as the authority and as the creditor — itself allowed such a high amount of interest to accumulate, knowingly remaining inactive for more than 6 years, and then used this structure of its own making as a pretext to apply the extraordinary measure of an administrative security seizure.

Dear Minister — in this document, circumstances have arisen indicating the certification of an untruth within the meaning of Article 271 § 1 of the Penal Code, which — since the matter concerns high-ranking officials under your authority — you yourself should report to law enforcement authorities. In particular, the form contained an accusation against the Foundation of "unreliable keeping of tax books" — books which the Foundation, as a public benefit organization benefiting from tax exemptions, does not keep in the strict sense, as follows from Article 3(4) of the Tax Code, keeping only accounting books in accordance with the Accounting Act. The Ministry of Justice official who signed this form did not have, and could not have had, any evidence of unreliable bookkeeping by the Foundation — moreover, the Ministry of Justice is not a tax or accounting audit authority for the Foundation.

After receiving the form filled out in this way, the tax office no longer had any legal basis to refuse and proceeded to seize the Foundation's bank accounts — including a separate account used exclusively to administer a project under which the Foundation provides assistance to 1,540 people. The seizure covered the entire amount representing 86% of the grant advanced to the Foundation for carrying out a publicly funded public task.

Furthermore, Dear Minister, the ZZ-1 form itself, as filled out by Ministry of Justice officials, does not meet the basic statutory requirement set out in Article 156 § 1(5) of the Act on Administrative Enforcement Proceedings — this provision explicitly requires that a security order include "an indication of the circumstances evidencing the possibility that enforcement will be hindered or thwarted." The Ministry of Justice's order of 3 June 2026 contains no justification whatsoever of such circumstances — apart from ticking a single box "[x] 2." There is no description

of the Foundation's financial situation, no indication of specific actions hindering potential enforcement, and no evidence whatsoever substantiating a fear that the obligation will not be fulfilled. Under Article 157 § 1 of the same Act, in such a case the enforcement authority must not proceed with the security measure — Ministry of Justice officials therefore issued to officials of the competent tax office a document whose execution was directly impermissible under the law. Administrative law doctrine (P. Przybysz, commentary on the Act on Administrative Enforcement Proceedings, LEX publishing) and the case law of administrative courts (including the ruling of the Provincial Administrative Court in Warsaw of 2025, case no. III SA/Wa 2154/24) directly confirm that a creditor's concerns must be objective and specific — not general — and must be justified in light of the evidence.

A mere concern about a possible failure to fulfil an obligation on time does not, by itself, constitute grounds for imposing a security measure. The Ministry of Justice's security order in this case does not meet this basic standard.

4. Questions to the Minister

In this state of affairs, on behalf of the LEX NOSTRA Foundation — and in the interest of the citizens who use or may use the Foundation's assistance — I put the following questions to you:

1. Are you aware of the above sequence of events?
2. Do you give your consent — politically and morally — to officials of your Ministry effectively bringing about the closure of a Public Benefit Foundation that has operated continuously for 16 years, depriving several thousand people a year of the assistance offered to them, and halting the implementation of a project serving 1,540 people with disabilities — on the basis of an administrative security measure for possibly future (depending on the court's ruling, unless your officials already know it) and currently non-final claims of the Ministry of Justice against the Foundation?

I should add the fact that this claim by the Ministry of Justice arose from a break-in at a branch of the LEX NOSTRA Foundation and the theft of, among other things, part of the project documentation, which we later reconstructed almost in its entirety and delivered to the Ministry. Unfortunately, law enforcement authorities discontinued the investigation because the perpetrator was not identified — despite clear surveillance footage of the ransacking of the Foundation's branch premises.

3. Do you consider it acceptable for the Ministry of Justice — on the basis of one and the same, non-final claim dating from 28 January 2020, which the Ministry itself left unpursued for more than six years — to make, within less than six months, two consecutive attempts to secure a total of PLN 972,110.83 against the Foundation, escalating its methods after the first, correctly issued refusal by the enforcement authority?
4. Do you consent to a manner of conducting proceedings by officials under your authority in which a non-final, more-than-six-year-old claim of the Ministry becomes grounds for the administrative destruction of the addressee of that claim — before the court has even had a chance to rule on its merits?
5. Are you aware that in this way, under any pretext whatsoever and without a court judgment, it is practically possible to shut down the operations of any non-governmental organization, as well as any other entity — all it takes is for an official at any Ministry to fill out form ZZ-1, and the competent Tax Office, which has no decision-making power in the matter because it is merely the executor, will seize the bank accounts, informing the alleged debtor only after the fact? Is this the model of governance already being implemented by your subordinates in the current government?

5. To you as Prosecutor General

Since the Foundation has already filed a report with the prosecutor's office concerning a Ministry of Justice official (Article 231 § 1 of the Penal Code), and since you simultaneously hold the office of Prosecutor General, we kindly request that these proceedings be conducted without any political or official pressure on the prosecutors handling the case.

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6. Conclusion and demand

Dear Minister,

If the above events are taking place without your knowledge and without your consent, we kindly request your immediate intervention, namely:

- a) the immediate withdrawal by the Ministry of Justice of the security seizure in the total amount of PLN 972,110.83 imposed on the bank account of the LEX NOSTRA Foundation, and the discontinuation of any further enforcement actions until the case is finally resolved;
- b) the introduction — as an institutional standard of the Ministry of Justice — of a rule that administrative security measures are not applied to non-final claims that are the subject of ongoing court proceedings, and even more so to claims that the Ministry itself has left unpursued for more than six years;
- c) appropriate consequences for your subordinates responsible for the described actions taken against the actual functioning of the LEX NOSTRA Foundation.

If, on the other hand, the above events are taking place with your knowledge and consent — the Foundation, all of its beneficiaries, its employees and volunteers, and — we believe — every reasonably thinking citizen of the Republic of Poland, will be compelled to interpret them as a deliberate, political, unlawful termination of the 16-year operation of the Foundation, a Public Benefit Organization, through a seizure of its accounts in the amount of one million złoty — on account of a non-final claim that the Ministry itself left unpursued for more than six years — of an organization that, throughout that entire time, served citizens regardless of who happened to hold the office of Minister of Justice.

I hardly need add that the Foundation has never had, and does not have, such funds, so it currently cannot even pay its electricity bill.

The LEX NOSTRA Foundation — in keeping with its many years of accomplishments — expects the Ministry of Justice to act in accordance with the law, the Constitution, and basic decency.

With due respect,

[signature]

Fr. Col. (Ret.) Maciej Lisowski, Assoc. Prof., DBA, EMBA

Director / Board Member

Foundation for the Promotion of Mediation and Legal Education LEX NOSTRA

My full professional profile and up-to-date information on my public and expert activities are available on my website at maciejlisowski.pl.

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