

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.)
)
JOHN BAPTIST KOTMAIR, et al.,)
)
 Defendants.)

Case No.: WMN 05 CV 1297

UNITED STATES' REPLY TO DEFENDANT'S RESPONSE TO THE UNITED STATES' MOTION FOR SANCTIONS FOR DISCOVERY VIOLATIONS

On June 8, 2006, the United States of America, pursuant to Rule 37(b)(2)(C) and (c) of the Federal Rules of Civil Procedure, moved the Court to enter an order sanctioning defendants. Docket number 39). Defendants filed a timely response on June 26, 2006, and filed an untimely supplemental response on June 27, 2006. (Docket numbers 50 and 51).¹ The United States now files this reply and requests that the Court issue an Order: (1) finding certain facts for the purposes of trial and as part of its summary judgment motion with a warning that defendants continued misconduct can result in default judgment, (2) find defendants in contempt if they refuse to obey the Court's Order by July 14, 2006, (3) enter default judgment if these less severe sanctions do not induce compliance by July 21, 2006, and (4) strike the declarations filed by SAPF from their customers and witnesses not previously disclosed.

I. INTRODUCTION

Defendants have refused to answer the United States' requests for *over seven months* and

¹ The United States moved to strike the untimely supplement on June 28, 2006, and renews this request.

on April 25, 2006, the United States filed a motion to compel discovery responses which the Court granted in part on May 16, 2006.² The United States informed defendants that the instant motion would be sought if they did not comply with the Court's Order by May 24, 2006. In response, defendants filed an objection and a motion for stay. Because a stay is not automatic, their noncompliance with the Court's Order continues and defendants have refused to obey this Court's Order for two months.³

II. REPLY TO DEFENDANTS' RESPONSE

I. Compelled Discovery Information.

The Court ordered defendants to provide two categories of information. The first, which does not purport to divulge the identity of defendants' customers includes: (1) amounts paid to Kotmair and SAPF and the source of that income; (2) a description of the services performed by SAPF staff; and (3) the amounts paid to defendants' customers who have incurred civil or criminal penalties and benefit from defendants' insurance-like coverage for violating the income tax laws. *In their response, defendants provided no basis for refusing to obey the Court Order or failing to describe the nature of the service performed by SAPF or amounts paid to the staff.*

The second category compels responses to interrogatories and production of documents related to correspondence sent to the IRS on behalf of defendants' customers. Defendants broadly categorize the remaining requests for records relating to SAPF customers as being protect by the First Amendment. Many, if not all, of these requests relate to documents prepared

² Docket no. 33.

³ Docket nos. 34 & 35; *See* L.R. 301.5.a (“the filing of objections to the Magistrate Judge's order shall not operate as a stay of any obligation or deadline imposed by the order.”)

by defendants that have been disclosed to the IRS or as part of court filings. Although defendants acknowledge that the documents are disclosed to the public they refuse to obey the Court's Order and provide them.

2. Defendants' Records.

Defendants provide to customers "Program Agreements," which are signed by the customers and detail their obligations as members of SAPF. The program agreement defines a member's eligibility in defendants' insurance-like coverage, which compensates customers for violating the income tax laws. The agreement defines a claimant as a "Member in good standing, whose annual participation fee and member assistance assessments are paid up to date."⁴ The member assistance assessments are those amounts SAPF customers must send to a "claimant" in order to remain in good standing.⁵

As part of this scheme, SAPF customers are provided envelopes in order to send cash to a "claimant." The SAPF notices state that the members receiving payments, or "claimant," collect the proof of payments from individual members for sending to SAPF headquarters. Moreover, the notices provide that SAPF "in turn keep[s] track of all responses and keeps a record of them in case any doubt arises whether a member has responded properly to the assessment requests." In addition, SAPF customers who are required to make payment are sent bills with zero balance due, which they are instructed to send to defendants after payment is made.⁶

Moreover, defendants provide customers with billing statements and invoices with

⁴ Exhibit 1.

⁵ Exhibit 2.

⁶ Exhibit 3.

respect to all of the other services they provide.⁷ The invoices, (Exhibit 5), mailed to defendants customers provide (1) an invoice number and the service provided, (2) a date of mailing, (3) the amount due, (4) the date it was returned to SAPF, and (5) a statement that no further services will be provided for accounts in arrears.⁸

With respect to these letters, Kotmair testified that SAPF keeps twenty-five percent of the amount due and the SAPF employee is paid the remaining seventy-five percent.⁹ Kotmair further testified that any court pleading prepared by SAPF costs substantially more, and that it was up to the individual caseworker to determine the amount charged.

Moreover, the caseworkers send to SAPF customers statements stating the next step in building a case against the IRS for the alleged wrongful assessment.¹⁰ The statements specify which correspondence should be purchased that is responsive to the IRS inquiry and identifies the name of the SAPF staff that sent the document.¹¹ For example, Exhibit 7 which is sent by SAPF advises that this member should purchase a letter responsive to a Notice of Deficiency and a letter responding to an inquiry regarding Kotmair's power-of-attorney.¹²

It is instructive to note that SAPF stated, in response to the United States document

⁷ Exhibits 4 and 5.

⁸ It should also be noted that defendants' notices state that any payments received without an invoice is considered a "donation." This is inconsistent with their assertion throughout this litigation that all payments are donations. Exhibit 5.

⁹ Exhibit 6.

¹⁰ Exhibit 7.

¹¹ *Id.*

¹² *Id.*

request number eight, that it does not maintain any records with respect to products or services sold.¹³ In its response to the United States' Motion to Compel, SAPF stated that "the 'records pertaining to letters' are the letters themselves and the receipts from mailing them by Certified Mail; there are no other records in SAPF's possession of said letters."¹⁴ While the Court sustained its objection, it is clear that SAPF's response is less than candid because it does keep records of both the letters, amounts paid, and receipt of payment.

3. Defendants' First Amendment Claims.

Defendants continue to contend that disclosure of the remaining items is protected by the First Amendment. In support of this assertion, defendants stated that "since court filings are a matter of public record, the requests by plaintiff for a list of all court cases and *all* documents filed by members who were assisted by SAPF in drafting court materials is simply a backdoor for obtaining a convenient list of the identities of such members."¹⁵ Defendants' assertion that this information is protected is logically inconsistent because they admitted to disclosing the identity of these individuals in the court pleadings and letters to the IRS.

Defendants' response is devoid of any explanation or cases citing supporting the proposition that information that has been disclosed is also protected from disclosure. The only case cited by defendants is *State v. St. Peter*, 315 A.2d 254 (Vt. 1974), which is inapplicable here for a number of reasons. First, this is state court case construing "liberal" discovery rules in Vermont. Moreover, in *St. Peter* the court noted that limited application of its holding to the

¹³ Docket number 16, Exhibit D.

¹⁴ Docket number 23, page 8.

¹⁵ Docket number 51, page 4.

“newsman’s privilege” under the First Amendment.

More applicable to this case is the recent decision by the District Court of Nebraska. That court found a similar First Amendment argument to be unpersuasive.¹⁶ In *Schulz*, the taxpayer posted on his website the names more than 2,000 names of individuals that paid him, and then claimed their identities were privileged under the First Amendment. The court found this claim unpersuasive as the names were already disclosed. For this reason, defendants’ argument is equally unconvincing.

4. Defendants Have Acted in Bad Faith.

Defendants contention that they have not acted in bad faith is without merit and their past misconduct is relevant. Defendants response describes the United States’ reference to the bankruptcy court’s decision in *Weatherley* as “exhuming” a case from 1993 in order to smear their reputation.¹⁷ Contrary to this assertion, this case is cited because it is particularly relevant here for several reasons. In that case, SAPF asserted that because it was not a party to the case it was not obligated to respond to the Court’s Order, which the District Court characterized as a “smug” response. It should be noted that defendants’ reiterate this argument in their response to the United States’ motion for sanctions.

Moreover, the information requested by the Court is the same information compelled in this case: the amounts paid and the description of the services performed by SAPF. Defendants failed to respond to the Court’s request for over ten years and was enjoined from “receiving

¹⁶ *United States v. Schulz*, 2006 WL 1788194 (D. Neb., June 26, 2006).

¹⁷ *In re Weatherley*, 1993 WL 268546 (E.D. Pa., July 15, 1993) It is noteworthy that defendants continue to offer to file bankruptcy petitions in their membership handbook.

compensation from any parties in connection with the preparation of bankruptcy cases.”¹⁸

Despite the Court’s injunction, SAPF has assisted in preparing bankruptcy pleadings as demonstrated by the declaration of Nicholas Taflan.¹⁹ Defendants’ conduct demonstrates that they have violated the injunction rather than respond to the Court’s request for information.

Moreover, rather than responding to the deadlines requested by the United States, defendants attack plaintiff’s counsel. These allegations are unfounded and do not require discussion.

5. *Prejudice to Plaintiff.*

Defendants’ abuse of the discovery process have caused unnecessary expense, prejudice, and delay. Most significantly, defendants refuse to disclose the names of any individual who is a member of SAPF depriving the United States of any discovery any potential witnesses. Moreover, defendants are attempting to benefit from this non-disclosure by providing declarations from individuals they have not disclosed despite this Court’s Order. This conduct should not be rewarded.

III. ARGUMENT

Courts generally have broad discretion in imposing sanctions under Rule 37 of the Federal Rules of Civil Procedure.²⁰ Rule 37(b)(2) provides that a court may issue sanctions for failure to obey an order to provide or permit discovery, including an order compelling discovery

¹⁸ *Id.*

¹⁹ Docket number 42. SAPF filed a declaration stating contesting only that the petition filed in Mr. Taflan’s bankruptcy case was not prepared by them. Docket number 54.

²⁰ *National Hockey League v. Metropolitan Hockey Club, Inc.*, 427 U.S. 639 (1976).

issued under Rule 37(a). Rule 37(b)(2)(C) of the Federal Rules of Civil Procedure provides that where a party fails to obey an order to provide or permit discovery, the court may make such orders as are just, including striking pleadings, dismissing the action, precluding or opposing certain claims, or holding the disobedient party in contempt.

The purpose of the rule is to impose sanctions against parties or persons who are unjustifiably resisting discovery.²¹ Rule 37 sanctions must be applied diligently both “to penalize those whose conduct may be deemed to warrant such a sanction, [and] to deter those who might be tempted to such conduct in the absence of such a deterrent.”²² The choice among the various sanctions rests with the district court.²³

In order to avoid sanctions, the non-moving party must prove that it was impossible to comply.²⁴ To show that it was impossible to comply with a court’s order, the non-moving party must show that all reasonable efforts were made to comply with the court’s order.²⁵ The court need only find that a party failed to comply with an order for sanctions to apply. In their response, defendants’ indicate they are making no effort to comply. Specifically, defendants have offered no explanation as to the nature of the positions of the SAPF staff and a description of their services.

²¹ See Fed. R. Civ. P. 37 advisory committee’s notes.

²² *National Hockey League*, at 643.

²³ *Mutual Federal Sav. & Loan Ass’n v. Richards & Assoc., Inc.*, 872 F.2d 88, 92 (4th Cir. 1989); *Trigon Ins. Co. v. United States*, 204 F.R.D. 277, 288 (E.D. Va. 2001).

²⁴ *In re Chase & Sanborn Corp.*, 872 F.2d 397, 400 (11th Cir. 1989).

²⁵ *United States v. Rizzo*, 539 F.2d 458, 465 (5th Cir. 1976).

Moreover, they failed to demonstrate it is impossible to comply. The invoices and billing statements demonstrate that defendants can determine the source of Kotmair income and amounts paid to SAPF staff, they simply refuse to do so despite the Court's Order. In addition, their filing of declarations from SAPF members in support of their motion for summary judgment illustrates that they are able to, but refuse to supply this compelled information. In short, defendants are simply refusing to comply with this Court's Order.

Sanctions are appropriate where the violation is "due to willfulness, bad faith, or fault of the party."²⁶ Disobedient conduct within the control of the litigant demonstrates bad faith or willfulness. Defendants have met this standard because Kotmair and SAPF have refused to disclose documents in their possession. Moreover, defendants have decided to disclose information only when it is to their benefit. In their response to the United States' motion for summary judgment SAPF filed statements of four individuals that they failed to disclose in discovery. Three individuals are SAPF members whose identities they refused to provide despite this Court's Order. Thus, defendants' conduct is willful and the Court need only determine the severity of the sanction.

The United States renews its request that the following facts are deemed admitted and that defendants are precluded from introducing contrary evidence:

- (1) Defendants prepare and sell to customers "Affidavits of Revocation," which falsely claim that the individual using the document is no longer required to pay employment taxes;
- (2) Defendants prepare and sell to customers "Statements of Citizenship," which falsely claim that the individual is exempt from income tax withholding because U.S. citizens are not

²⁶ *Fair Housing of Marin v. Combs*, 285 F.3d 899, 905 (9th Cir. 2002).

required pay taxes or report domestic income;

(3) Defendants advise customers purchasing the “Affidavits of Revocation” and “Statement of Citizenship” that they “cannot file state or federal income tax forms” after executing these documents;

(4) Defendants offer to file complaints against employers who refuse to accept the “Affidavits of Revocation” and “Statement of Citizenship” or continue to withhold income and employment taxes after these documents are offered;

(5) Defendants file complaints against employers who refuse to accept the “Affidavits of Revocation” and “Statement of Citizenship” or continue to withhold income and employment taxes after these documents are proffered;

(6) “Affidavits of Revocation” and “Statement of Citizenship,” if used, would result in an *understatement of the customers’ income and employment tax payment requirements*;

(7) Defendants offer to file for customers: bankruptcy petitions, complaints in wrongful levy actions against IRS employees, motions to quash IRS summonses, and frivolous suits for refund of taxes falsely asserting that U.S.-source income is not subject to taxation;

(8) Defendants charge customers a fee for preparing these court filings and for appearing before any court or agency;

(9) Defendants sell to customers frivolous letters which they send to the IRS falsely claiming that U.S.-source income is not subject to taxation, and frivolous FOIA requests, both of which falsely claim that John B. Kotmair, Jr., is authorized to represent the customers;

(10) John B. Kotmair, Jr., signs each letter sent to the IRS under the jurat swearing “he is not currently under suspension or disbarment from practice before the Internal Revenue Service”

knowing he is not authorized to represent individuals before the IRS;

(11) Defendants offer to compensate customers whose assets are levied or who are incarcerated because of violations of the federal income tax laws;

(12) Defendants charge customers \$48 per letter sent to the IRS and ten times as much for court documents;

(13) Defendants are aware that their arguments are considered to be frivolous by both the IRS and courts;

(14) Defendants encourage members not to file income tax returns; and

(15) Defendants know that their customers have been incarcerated for relying on their products.

The information sought by the United States is essential to its case. Thus, the United States also requests that, the Court issue and Order: (1) finding defendants in contempt if they refuse to obey the Court's Order compelling discovery by July 14, 2006, and (2) finding defendants in default if these less severe sanctions do not induce compliance by July 21, 2006.

IV. CONCLUSION

For the foregoing reasons the United States requests that this Court enter an Order establishing the above-stated facts, preclude defendants from introducing or arguing a contrary position, and warn defendants that default judgment may be entered . Further, the United States requests the Court rule that defendants comply with the Court's Order by July 14, 2006, or be found in contempt, and that if defendants disobedience continues until July 21, 2006, default judgment should be entered. Moreover, the United States requests that the declaration submitted

by defendant SAPF in its response to the United States' motion for summary judgment be stricken.

Respectfully submitted,

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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing REPLY TO DEFENDANTS' RESPONSE TO THE UNITED STATES' MOTION FOR DISCOVERY SANCTIONS has been made upon the following by depositing a copy in the United States mail, postage prepaid, this 10th day of July, 2006.

John Baptist Kotmair, Jr.
P.O. Box 91
Westminster, MD 21158

George Harp, Esq.
610 Marshall St., Ste. 619
Shreveport, LA 71101

/s/Thomas M. Newman
THOMAS M. NEWMAN
Trial Attorney, Tax Division
U.S. Department of Justice



Protection · Education · Fellowship

Save-A-Patriot Fellowship

Post Office Box 91, Westminster, Maryland 21158 · 410-857-4441

Together We Stand — Or — Separately You Will Be Stood On!!!

Program Agreement

The **Save-A-Patriot Fellowship** (SAPF) is a national organization of American Patriots who have joined together to resist the illegal actions of the IRS and other government agencies who knowingly or unknowingly deceive the public. We are tired of being threatened and intimidated by the bureaucrats who run these agencies, and will no longer tolerate the illegal actions of those in our own government — all three branches.

We have researched the law, and developed legal defenses for the protection of our Liberty and Property. These actions are being proven successful, in that by our concerted efforts, we can neutralize their primary weapon: FEAR (False Evidence Appearing Real).

Face it: the bureaucrats who are endowed with perpetual control of our government keep the people in line by FEAR. They use the media to plant stories suggesting that resistance is futile and that the IRS is invincible. Then they publish stories showing that reprisal will be swift and financially painful. These "reminders," and a lifetime of financial conditioning, make it difficult for most people to take the first step. SAPF members know that this risk has now been virtually removed!

To our knowledge, there is no insurance company willing to buck the establishment's system and insure Patriots against the criminal acts of the IRS and State agencies. Our only alternative was to start and maintain our own. However, creating and operating a conventional insurance company would be

impossible. The bureaucrats would insist on our submitting to the dictates of the insurance commissions to the detriment of the Patriot, who would be left with nothing but promises. If we had taken that route, in no time at all we would have been expending funds on legal actions against government regulatory agencies, rather than directing our efforts against the illegal acts of government employees. Furthermore, it would be necessary to conceal any money received on insurance claims from the prying eyes and hands of the IRS. We would have wasted our time fighting on their grounds and on their terms, which would have been an inefficient use of our available funds.

There was, and is, only one logical answer: a FELLOWSHIP that gives the Patriot insurance-like protection to Save-A-Patriot!

HOW DOES IT WORK?

Fellowship members pledge to reimburse other members for losses of cash or property incurred from illegal confiscation by the IRS and/or their brothers in state taxing agencies. This is done by spreading the reimbursement costs to all members. Since 1984, the Fellowship has helped members recoup their losses due to the illegal actions of the IRS. Under its earliest program, when a member in good standing lost property or was incarcerated, he or she put in a claim for the actual amount of the loss or the incarceration, and the Fellowship assessed its members their apportioned share of that amount.

For example, "John Freeman" became

a member of SAPF. After a stubborn and valiant fight through every phase of the bureaucratic maze and the courts, the IRS illegally confiscated his car, valued at 9,000 FRNs (Federal Reserve Notes, commonly referred to as 'dollars'). His fellow members were assessed their share (in the case of 1,000 members, the apportioned share would be 9 FRNs per member). Mr. Freeman got equal value for his loss. If Mr. Freeman was incarcerated, the Fellowship assessed the members 25,000 FRNs for him for any full or partial year of incarceration. But that was before the

VICTORY EXPRESS! **... all aboard!!**

With the "*Victory Express*" program in place, each member is now assessed a 10 FRN minimum per claim, *regardless* of the size of the claim, and no matter how large the membership becomes. For example, *when* the membership hits 50,000 members (In 1984, the federal government stated that the number of participants in the Tax Patriot part of the Constitutional Revival Movement was 80,000 — what is it today?), members will be shouting, "Attack me, come after me!" At 10 FRNs minimum assessment per member, the received amount would be **500,000** FRNs for going to a federal prison camp or for the loss of a car *regardless* of its actual value. Most people don't make that much money *working* for years. The fear of incarceration loses its sting, since the incarceration assessments are for *each* year or any *part* of a year. What will happen when the membership reaches 100,000? We believe this will cause enrollments to *explode!*

Using the example of Mr. Freeman: if the membership numbered only 2,000, he would receive 20,000 FRNs (10 FRN minimum times 2,000) for his 9,000 car. That's a *profit* of 11,000 FRNs for losing his car. Can you imagine? With 100,000 members, most likely we'd see IRS agents contemplating and maybe even lining up to become members. The bigger we get, the better the support will get. Now, with the *Victory Express*, Americans more than ever can assert

their Constitutional rights and obey the law as **written** without **FEAR**. Presto, Mr. Freeman's friends lose their fear of the IRS and join the Constitutional Revival Movement.

The surest and safest protection for funds is to keep them in the hands of the insured. The only money sent to SAPF Headquarters is the annual 99 FRN membership participation fee (tendered in FRNs or totally blank postal money order). This fee is used for SAPF administration (staff, rent, phone, printing, equipment, postage, etc.). All other moneys assessed for the benefit of a member's loss are sent *directly* to that member claimant by other SAPF members, after receipt of the claim that has been verified by the SAPF Headquarters staff.

This program does not make it cost effective for the IRS to confiscate Mr. Freeman's auto, if he resists properly. If the loss to the Patriot is nothing, but is actually a **profit** — and the expense to each member is only 10 FRNs — THEN WHO IS THE REAL LOSER?

With this kind of protection (\$\$\$), Americans will not only lose their fear of the IRS, they'll be standing in line *wanting* to go to jail! In other words, the socialists' house of cards will collapse — SO THAT LIBERTY MAY BE RESTORED THROUGHOUT THE LAND!

CONCLUSION

The Save-A-Patriot Fellowship Program is a brilliantly simple defensive weapon whose success has been phenomenal. It will be even more successful now with the *Victory Express*. You *can* snap one pencil in half with very little effort, but try it with a fistful! In any battle, the allied participants must support one another or the enemy will "divide and conquer." Over the years, it has become evident that the socialists in government are unified in support of one another and worship only themselves, the money they control, and the power they wield. Their god is the god of materialism, and their goal is a one-world socialist government where their authority can no longer be challenged. Any payment to the government that is not actually required by law is no different than a tithe or free-will offering to a church — except that in this case, it furthers

the agenda of those socialists who are usurping the Constitution. The Constitution is the supreme law of the land, and therefore it is the "authority" that God has placed over us.

By the application of a little logic, one can see that making voluntary payments to a government that is in rebellion against the established authority is no less than rebellion against God. If we are to contend for the faith, then we must stand unified in the support of our King when He orders us to "Stand fast therefore in the liberty wherewith Christ has made us free, and be not entangled again with the yoke of bondage." — Galatians 5:1.

THE AGREEMENT

Member: A Member is a Patriot who has paid the annual participation fee to Save-A-Patriot Fellowship (in FRNs or a TOTALLY BLANK POSTAL MONEY ORDER), and has agreed to abide by the Fellowship Program Agreement.

Member's Identification Number: This number is assigned to each applicant to the Fellowship upon SAPF's receipt of the application and participation fee. The I.D. number must be used in all correspondence related to a Claim. A Member making an apportioned payment to a claimant uses his/her I.D. number *only*, not their own name. On the envelope used to convey the apportioned payment, the return address should be the Member's I.D. number and SAPF's address.

Coverage Offered: For civil claims, up to 150,000.00 FRNs; for criminal claims, up to 25,000.00 FRNs per year.

Civil Coverage: Will be paid in FRNs or a TOTALLY BLANK POSTAL MONEY ORDER directly to the Member claimant or his/her assign (accompanied by the paying Member's I.D. number), only after SAPF HQ has determined that a judgment does exist and that the claimant, to the best of his/her ability, has taken advantage of every agency appeal procedure and court proceeding lawfully possible; and only after SAPF has verified the actual market value of the real and/or personal property confiscated.

Criminal Coverage: Apportioned to the membership at a minimum of 10 FRNs per member by SAPF, to be paid (in FRNs or TOTALLY

BLANK POSTAL MONEY ORDER) directly to the claimant or to his/her assign (accompanied by the paying Member's I.D. number). This is only after SAPF HQ has determined that the claimant Member is actually incarcerated and is given physical proof that said Member, to the best of his/her ability, resisted and delayed the tyrants at every step through the criminal investigation and all other agency and court proceedings feasible. Such payments will be made annually until the end of the incarceration. Any partial or full calendar year a member is incarcerated will be treated as a full year.

Claimant: A Member in good standing, whose annual participation fee and member assistance assessments are paid up to date and who has physical proof of using the administrative and legal process in every way possible, civilly and/or criminally.

Claims: Proof of a Claim must be forwarded to SAPF along with every Claim. To prevent unprincipled persons from taking unfair advantage of the Fellowship, a *claimant must be a member in good standing 6 months before the occurrence of any act causing a claim*: for civil claims, 6 months before the notice of deficiency [or State taxing agency's equivalent] in question; for criminal claims, 6 months before any grand jury indictment or U.S. or State attorney information. Claims may only be submitted for actions initiated by a State or Federal government agency, not by the Patriot Member.

Civil Claims: These cannot be submitted to SAPF until *after* the confiscation of real or personal property, and must be accompanied by proof of the property value, and verified by a local SAPF Independent Representative or realty appraiser. The benefit amount will be determined by the size of membership, with a 10 FRNs minimum per member. **Note:** Property held by banks, savings and loan associations, stock brokers, insurance companies or any other institution that utilizes electronic money is NOT covered for loss under this agreement. Also, losses that involve questions of lawful money and/or property taxes, and/or contractual agreements with private lending institutions or individuals, are NOT claimable under the Fellowship Program Agreement.

Criminal Claims: These cannot be sub-

mitted to SAPF until the Patriot Member is actually incarcerated.

Payment of Claims: Upon receipt of a Claim Statement containing the apportioned amount to be paid and a Claim envelope from SAPF, Members have 35 days to forward their portion of the Claim to the claimant Member. Members **must not** use their name and address in this transaction; only their I.D. number and SAPF's address. Upon receipt of any payment, the Claimant or his/her assign **must** carefully

compile all of the Claim envelopes and forward them to Save-A-Patriot Fellowship, P.O. Box 91, Westminster, MD 21158. Tel: (410)-857-4441 (telephone number **must** be used in SAPF's address), within 30 days. Any Member whose Claim envelope is **not** returned to SAPF by the Claimant or his/her assign, will be terminated for violation of the Fellowship Agreement. To be reinstated and be able to make a Claim for themselves, a delinquent Member must show proof of excusable neglect to SAPF.



Name of Applicant Patriot (print or type)	Street	City	State	Zip Code	Telephone No.
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I have enclosed a total of _____ FRNs tendered in CASH or in U.S. POSTAL (POST OFFICE) MONEY ORDER(S) **ONLY WITH BOTH PAYER AND PAYEE AREAS LEFT TOTALLY BLANK**; I understand that all funds tendered to the Fellowship are nonrefundable; I understand that my membership will lapse one year from this date, and that if the 99 FRN annual participation fee is not tendered before that date on the following year, that all my rights, privileges, and/or coverage of any liability claim within the *Save-A-Patriot Fellowship Program Agreement* will be forfeited. (*check only where applicable*)

- 697 FRNs _____ first-time Full Membership application;
- 99 FRNs _____ first-time Associate Membership application;
- 100 FRNs _____ for my initial Co-Membership application (available with Full Membership only);
- 99 FRNs _____ for my Annual Renewal fee;
- 210 FRNs _____ for the 12-hour video seminar "Just The Facts" (includes S/H);
- 30 FRNs _____ for a book containing the graphics and documents seen on "Just The Facts" (includes S/H);
- 30 FRNs _____ for my Membership Handbook (recommended).

In the event that I am criminally incarcerated, my assigned beneficiary is:

Name of Beneficiary (print or type)	Street	City	State	Zip Code	Telephone No.
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I understand that it is my responsibility to notify S.A.P.F. of any change of address and/or beneficiary.

Signature of Applicant Patriot	Date Signed
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After completing this application, return it to the Independent Representative (IR) who gave it to you. The IR will forward it to SAPF Headquarters. If no IR is involved, return it directly to SAPF Headquarters. If this is a renewal, forward directly to Headquarters. After this application (or renewal) has been processed **it will be returned to you** as proof of membership, with your membership I.D. number inscribed. Be sure to keep this original for your records because SAPF Headquarters maintains all membership files off the premises on computer. Remember, the success of this program depends upon numbers — SO TELL OTHERS ABOUT THE FELLOWSHIP!

The above Patriot has been accepted and his/her assigned I.D. number is: _____

Independent Representative Printed Name	Independent Representative Signature	(Membership Number)
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**PLEASE RETURN THIS STATEMENT TO S.A.P.
EVEN WHEN NO BALANCE IS DUE**
(see the reverse side for balance due)

Instructions For Processing Assistance Requests

Please don't confuse your *monthly statement* (reverse side) with the *requests for assistance*. The statement should be returned directly to S.A.P., along with any amounts due, in the appropriate envelope. The other envelopes (if there are any others enclosed) are addressed to the members who have qualified for and requested assistance.

The envelopes to members are pre-addressed to make it easy for you to forward the correct amounts to the correct location. Immediately to the right of the member's name you will find a number enclosed in parenthesis. This number represents the amount of your apportioned share of the member's loss. Please enclose the proper number of FRNs in the envelope, put a stamp on it and mail it within 10 days. Suggestion: it is much easier and cheaper (considering the cost of postal money orders) to enclose plain old FRNs. The amounts are usually small enough that this poses no problem. If you would feel more comfortable sending a U.S. Postal Money Order and retaining the receipt, you are certainly welcome to do so. It really is a matter of choice. Most of our veteran members send cash rather than making a special trip to the post office.

Above the return address in the upper left corner of the envelope there is a dotted line. You must write your S.A.P. membership number on this line to receive credit for rendering assistance to this member. The member who receives your assistance collects the envelopes and forwards them to S.A.P. We in turn keep track of all responses and keep a record of them in case any doubt arises whether a member has responded properly to the assessment requests. Please keep in mind what these members have been through and how much they are counting on you!

In the space provided below, please record the date(s) on which you mailed your envelopes to the member(s) requesting assistance before returning your statement to S.A.P.

If you have any questions about these instructions please call the Fellowship at (410) 857-4441.

On or about 10-2-2001 I/we enclosed the amounts listed and mailed the envelopes to the members who have requested assistance.

My membership number [REDACTED] Please make a record of this payment and notify me if it is not received by the member who has requested assistance.

(SENT 20 FRN'S)

**PLEASE RETURN THIS STATEMENT TO S.A.P.
EVEN WHEN NO BALANCE IS DUE**

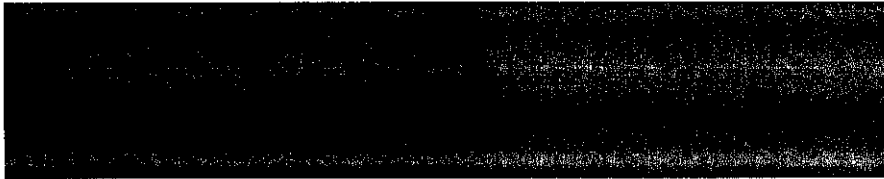
Exhibit 2

MICHEL (SEPTEMBER 7, 2001)
P.O. Box 520
SELMA, OR 97579

Save-A-Patriot Monthly Statement

9/24/01

Mail to:

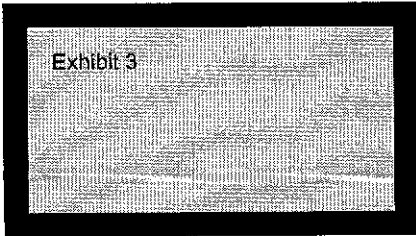


Monthly Statement for [REDACTED] [REDACTED]
[REDACTED]

Balance due as of : 9/24/01
Membership Renewal: 7/31/02

Reference	Documentation	Amount	Other	Date	Lese
	Subtotals:	+ 0.00 +	0.00	/ /	- 0.06
	Renewal :		0.00	7/31/02	
	Total Due:		0.00	/ /	

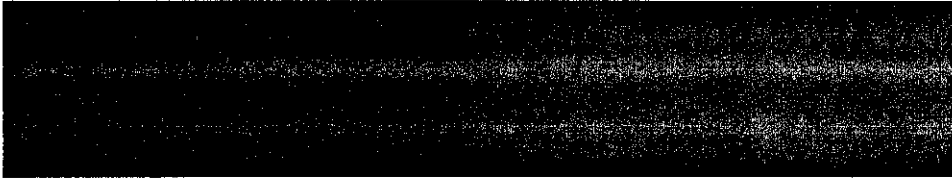
Please Note: Additional envelopes may be enclosed for the purpose of rendering assistance to members who have lost property to the IRS. For instructions on how to fulfill your obligations under the assistance assessment part of your membership agreement, please see the reverse side of this statement. If the balance due (above) is 0.00 FRNs then you have been sent this statement for the sole purpose of helping specific members. If not, then the amounts shown represent your share of the Fellowships expenses up to approximately 9/14/01. Please remit payment within 30 days. If you have already forwarded payment for any given item then you should make an appropriate notation on this statement before returning it with the amount due. This will help to ensure that proper credit was applied.



Save-A-Patriot Monthly Statement

2/08/02

Mail to:



Monthly Statement for

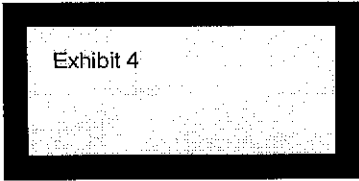


Membership Renewal: 7/31/02

Reference	Documentation	Amount	Other	Date	Less
00039111	0	0.00	48.00	10/19/01	0.00
Subtotals:		+ 0.00	+ 48.00	1/1	- 0.00
Renewal :			0.00	7/31/02	
Total Due:			48.00	1/1	

2-25-02

Please Note: Additional envelopes may be enclosed for the purpose of rendering assistance to members who have lost property to the IRS. For instructions on how to fulfill your obligations under the assistance assessment part of your membership agreement, please see the reverse side of this statement. If the balance due (above) is 0.00 FRNs then you have been sent this statement for the sole purpose of helping specific members. If not, then the amounts shown represent your share of the Fellowships expenses up to approximately 1/29/02. Please remit payment within 30 days. If you have already forwarded payment for any given item then you should make an appropriate notation on this statement before returning it with the amount due. This will help to ensure that proper credit was applied.



Save-A-Patriot Monthly Statement

10/01/03

Mail to:



Monthly Statement for [Redacted]

Balance due as of :10/01/03
Membership Renewal: 7/31/04

Reference	Documentation	Amount	Other	Date	Less
00037555	0	0.00	64.00	9/23/03	0.00
	Subtotals:	+ 0.00 +	64.00		- 0.00
	Renewal :		0.00	7/31/04	
	Total Due:		64.00	/ /	

Please Note: Additional envelopes may be enclosed for the purpose of rendering assistance to members who have lost property to the IRS. For instructions on how to fulfill your obligations under the assistance assessment part of your membership agreement, please see the reverse side of this statement. If the balance due (above) is 0.00 FRNs then you have been sent this statement for the sole purpose of helping specific members. If not, then the amounts shown represent your share of the Fellowships expenses up to approximately 9/21/03. Please remit payment within 30 days. If you have already forwarded payment for any given item then you should make an appropriate notation on this statement before returning it with the amount due. This will help to ensure that proper credit was applied.

SGP
10-28-03
10.00

Save-A-Patriot fellowship

Paralegal Services

Post Office Box 91
Westminster, Maryland 21158
Tel: 410-857-4441

September 23, 2003

[REDACTED]
[REDACTED]
[REDACTED]

St-CA_protest + 2CA_foiI

\$64.00

Certified Mail costs

Total fee:

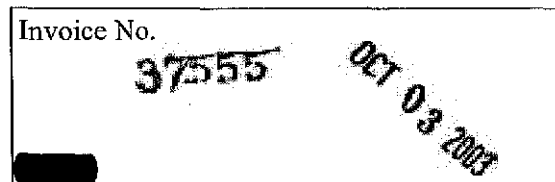
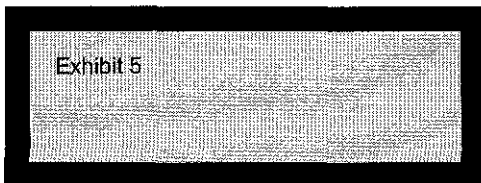
\$64.00

PLEASE RETURN INVOICE (OR COPY) WITH YOUR PAYMENT

Please pay in cash or a totally blank U.S. Postal money order (leave blank both payor and payee sides).

Please keep your account current, as no further work will be done for accounts in arrears. If you find yourself unable to pay in full or unable to make timely payment, please notify accounting promptly (Carie, (410)857-4441 ext. 103).

Please Note: This is not standard casework. This is paralegal work which is not supplemented by the fellowship in any way, by facilities or materials.



Save-A-Patriot Fellowship Paralegal Services

Post Office Box 91
Westminster, Maryland 21158
Tel: 410-857-4441

August 6, 2003

[REDACTED]
[REDACTED]
[REDACTED]

ST-CA premature notice letter

PL 8-18-03
\$44.00

Certified Mail costs

Total fee:

\$44.00

PLEASE RETURN INVOICE (OR COPY) WITH YOUR PAYMENT.

Please pay in cash or a totally blank U.S. Postal money order (leave blank both payor and payee sides).

[REDACTED]

[REDACTED] If you find yourself unable to pay in full or unable to make timely payment, please notify accounting promptly (Carie, (410)857-4441 ext. 103).

Please Note: This is not standard casework. This is paralegal work which is not supplemented by the fellowship in any way, by facilities or materials.

Invoice No.

37521

AUG 16 2003

[REDACTED]

Save-A-Patriot fellowship

Paralegal Services

Post Office Box 91
Westminster, Maryland 21158
Tel: 410-857-4441

April 14, 2003

[REDACTED]
[REDACTED]
[REDACTED]

SENT 4.00
50
4-19-03

ST-Ca_protest_ethics

\$48.00

Certified Mail costs

Total fee:

\$48.00

PLEASE RETURN INVOICE (OR COPY) WITH YOUR PAYMENT

Please pay in cash or a totally blank U.S. Postal money order (leave blank both payor and payee sides).

Please keep your account current, as no further work will be done for accounts in arrears. If you find yourself unable to pay in full or unable to make timely payment, please notify accounting promptly (Carie, (410)857-4441 ext. 103).

Please Note: This is not standard casework. This is paralegal work which is not supplemented by the fellowship in any way, by facilities or materials.

Invoice No.

37435

APR 24 2003

Save-A-Patriot Fellowship Paralegal Services

Post Office Box 91
Westminster, Maryland 21158
Tel: 410-857-4441

November 6, 2003

[REDACTED]
[REDACTED]
[REDACTED]

CA_protest_b

\$44.00

SENT
4/5/02

Certified Mail costs

IF 2002

Total fee:

\$44.00

PLEASE RETURN INVOICE (OR COPY) WITH YOUR PAYMENT.

Please pay in cash or a totally blank U.S. Postal money order (leave blank both payor and payee sides).

Please keep your account current, as no further work will be done for accounts in arrears. If you find yourself unable to pay in full or unable to make timely payment, please notify accounting promptly (Carie, (410)857-4441 ext. 103).

Please Note: This is not standard casework. This is paralegal work which is not supplemented by the fellowship in any way, by facilities or materials.

Invoice No. 37580
NOV 18 2003

[REDACTED]

Save-A-Patriot fellowship Paralegal Services

Post Office Box 91
Westminster, Maryland 21158
Tel: 410-857-4441

June 1, 2004

[REDACTED]
[REDACTED]
[REDACTED]

SENT 2nd
6.4.05

I Have 50⁰⁰ prepaid

ST-CA.9 + OICA foil

\$52.00

Certified mail costs:

Total fee: , \$52.00

PLEASE RETURN INVOICE (OR COPY) WITH YOUR PAYMENT.

Please pay in cash or a totally blank U.S. Postal money order (leave blank both payor and payee sides).

Please keep your account current, as no further work will be done for accounts in arrears. If you find yourself unable to pay in full or unable to make timely payment, please notify accounting promptly (Carie, (410)857-4441 ext. 103).

Please Note: This is not standard casework. This is paralegal work which is not supplemented by the fellowship in any way, by facilities or materials.

Invoice No. 37726	JUN 10 2004
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Save-A-Patriot Fellowship

Paralegal Services

Post Office Box 91
Westminster, Maryland 21158
Tel: 410-857-4441

September 30, 2004

*This is for letter to Franchise Tax Board
Dated Oct. 5, 2004
Certified Mail #7003 1010-002 5032 3423*

ST-CA_protest_supp

\$52.00

Certified mail costs:

Total fee:

\$52.00

PLEASE RETURN INVOICE (OR COPY) WITH YOUR PAYMENT.

Please pay in cash or a **totally blank US. Postal money order** (leave blank both payor and payee sides). You should retain the receipt for your records.

Please keep your account current, as no further work will be done for accounts in arrears. If you find yourself unable to pay in full or unable to make timely payment, please notify headquarters promptly (Bonnie, (410)857-4441 ext. 100).

Please Note: This is not standard casework. This is paralegal work which is not supplemented by the fellowship in any way, by facilities or materials.

Invoice No.	4
31828	10 2004

Save-A-Patriot Fellowship

Paralegal Services

Post Office Box 91
Westminster, Maryland 21158
Tel: 410-857-4441

August 9, 2004

[REDACTED]
[REDACTED]
[REDACTED]

St-CA_protest + 01CA_foi2.doc

\$52.00

Certified mail costs:

Total fee:

\$52.00

SENT

ENCL.

8-24-04

PLEASE RETURN INVOICE (OR COPY) WITH YOUR PAYMENT.

Please pay in cash or a **totally blank U.S. Postal money order** (leave blank both payor and payee sides). You should retain the receipt for your records.

Please keep your account current, as no further work will be done for accounts in arrears. If you find yourself unable to pay in full or unable to make timely payment, please notify headquarters promptly (Bonnie, (410)857-4441 ext. 100).

Please Note: This is not standard casework. This is paralegal work which is not supplemented by the fellowship in any way, by facilities or materials.

Invoice No.

37790

AUG 19 2004

Page 53

[1] when they're sent out.
[2] **Q:** And then you send a letter out.
[3] **A:** Right. It's just the members, whoever
[4] wants us to do that, we do that. But they
[5] request it.
[6] **Q:** And the letters — I know this is
[7] stated differently in the handbook, but they
[8] range from — it ranges from \$38 to about \$48 —
[9] **A:** No. It's 40 and 5 for certified mail.
[10] **Q:** And that's just for the letters.
[11] **A:** Yeah.
[12] **Q:** And the other court filings like the
[13] motions —
[14] **A:** Well, the paralegals of course, you
[15] being a lawyer, you understand that that
[16] couldn't be 40 bucks. You don't know how much
[17] research has got to go in a pleading. You have
[18] to go to the law library, look up the case law.
[19] **Q:** Now you're speaking about pleadings and
[20] briefs.
[21] **A:** Right.
[22] **Q:** And it could cost much, much more?

Page 54

[1] **A:** Okay. It would cost more than 40 bucks
[2] for a letter. Of course.
[3] **Q:** But you don't know how much?
[4] **A:** Of course. How would you know. Of
[5] course I don't charge for them.
[6] **Q:** Who does charge?
[7] **A:** Huh?
[8] **Q:** Who charges?
[9] **A:** Whomever. Whoever writes the thing.
[10] **Q:** The paralegal charges?
[11] **A:** Well, yeah. The paralegal would have
[12] to charge for them.
[13] **Q:** So the paralegal charges for either the
[14] brief or motion or whatever is filed in the
[15] court, and then they receive the payment from
[16] the member?
[17] **A:** I would say.
[18] **Q:** How often —
[19] **A:** They would give us 25 percent for using
[20] the office and our equipment and the paper and
[21] what have you, which covers that.
[22] **Q:** So however much they charge, and then

Page 55

[1] the fellowship is given some part of that of
[2] 25 percent?
[3] **A:** Just for the use of the office and the
[4] equipment and the time.
[5] **Q:** Right. I understand.
[6] **A:** Right. That's it.
[7] **Q:** Who would be responsible for changing
[8] the letters that are sent to the IRS, the ones
[9] that you're saying are —
[10] **A:** Well, that's casework. That's the
[11] \$40 letter.
[12] **Q:** Right.
[13] **A:** Well, if there is a change, then the
[14] caseworkers would bring it to me, and we would
[15] go over it.
[16] **Q:** The only thing that really changes in
[17] there is the person's name?
[18] **A:** Obviously.
[19] **Q:** And where it's being sent?
[20] **A:** Right.
[21] **Q:** So who would do that?
[22] **A:** Change the person's — the caseworker.

Page 56

[1] **Q:** And how are they paid?
[2] **A:** They're paid per letter.
[3] **Q:** From the member.
[4] **A:** Yeah.
[5] **Q:** And then the fellowship receives the
[6] entire amount, this is not individually being
[7] paid to the caseworker; right?
[8] **A:** Well, no. No. The caseworker would
[9] get that, and the fellowship would get a portion
[10] of it for the expenses.
[11] **Q:** So of these thousands of letters that
[12] are being sent, the caseworker retains some of
[13] the payment and the fellowship retains the
[14] remaining portion of whatever amount.
[15] **A:** Is this relevant, George?
[16] **MR. HARP:** He can ask.
[17] **THE WITNESS:** But is it relevant? I
[18] don't think it's relevant.
[19] I don't think it's relevant at all
[20] because this is a far cry from being an abusive
[21] tax shelter. It has nothing to do with that.
[22] It's not relevant.

Exhibit 6



Save-A-Patriot Fellowship

Post Office Box 91
Westminster, Maryland 21158
Tel. (410)857-4441 FAX (410)857-5249

[REDACTED]

Date 12/15/03
Member # [REDACTED]

I received your recent request that case development work be done, and/or I recently reviewed your case file and found that the following items are needed to continue the development of your case:

[Response to the letter from Diane Elm regarding the Power of Attorney].

Please provide the checked items below at your earliest convenience.

As you should hopefully be aware by now, the Fellowship had to revise its payment policy — all case development must now be PREPAID before the work can begin.

At this time, there are letters needed to keep your case current. Therefore, PLEASE SEND PAYMENT for that number (at 45 FRNs per letter).

Additionally, there are 1 letters which can be sent to the IRS requesting records pertaining to you. These Privacy Act Requests, at the present time, are generated for you to sign. Therefore, PLEASE SEND PAYMENT for that number (at 40 FRNs per letter.)

TOTAL: 40.00 . Please send Federal Reserve Notes (FRNs) or totally blank U.S. Postal money order (leave blank ~~both~~ payor and payee sides). Any excess funds will be credited towards future work only if you specifically request it. Otherwise, excess funds will be treated as a donation.

➔ At this time, I am in need of Power of Attorney forms in order to complete work.

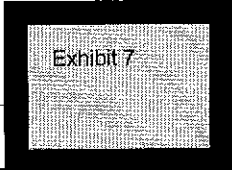
Therefore, please forward at least 1 newly executed POA forms to me now (and new ones every time additional work is prepaid!)

Please keep in mind that an original POA form is necessary for each letter sent under Mr. Kotman's Power of Attorney, and that the POA is only valid for 60 days (from the date you sign it to the date the IRS receives it).

➔ At this time, I need a complete copy of the IRS correspondence to include with a response.

Therefore, please forward a GOOD COPY of the IRS correspondence you received to include with the response (and each ~~time~~ an additional response is required!)

—Deborah



Please return this letter with your payment, POAs, and/or IRS correspondence copy so we can route it properly.

VERY IMPORTANT--PLEASE READ
YEAR 2002 Power Of Attorney



Enclosed is the Power-of-Attorney form authorizing John B. Kotman to represent you before the Internal Revenue Service. Please copy and execute three of the enclosed form, retaining one as a blank original, and return the newly executed forms to our office immediately. Please sign and date them in blue ink as proof of original, and have them signed and dated by a notary in the appropriate spaces.

One of the best methods for keeping your file up to date with valid Power-of-Attorney Forms is to mark on your calendar and execute three forms when requested and send them to your caseworker.

A significant part of our investigation on your behalf is accomplished by exposing the improper conduct of the IRS, both in their actions against you, as well as in how they reply to our letters. When they fail to reply, or when they do respond, if they send us a letter that adds to the documented wrongful procedures they have used against you, we can immediately respond and preserve the factual evidence that they are attempting to ignore. In order for us to act immediately, we need members who keep their case files up to date with Power-of-Attorney forms. After this happens repeatedly, it becomes a documented fact in your own personal case that the IRS has not afforded you your lawful due process and administrative appeal rights. This fact, together with information obtained through the Privacy Act requests sent on your behalf, serve to support an action in court against the Internal Revenue Service. Therefore, it is imperative that you stay committed to keeping the forms up to date in your case file.

If the forms are not:

- (a) signed and dated by you (the individual giving over Power-of-Attorney) in blue ink, they will not be considered original, and will need to be replaced.
- (b) signed and dated by a notary as stated earlier, they will also not be considered original, and will need to be replaced.
- (c) dated within the 45 day period, they may not reach the IRS in time to be accepted within the sixty day time limit required by IRS regulations.

Aside from keeping us up to date on any correspondence you receive from the I.R.S., up to date Power-of-Attorney Forms are your greatest responsibility. Thank you for your efforts to support the cause of Liberty. Together we will stand and prevail!

Yours in and for LIBERTY,
Caseworker / S.A.P.

Patti



Save-A-Patriot Fellowship

Post Office Box 91
Westminster, Maryland 21158
Tel. (410)857-4441 FAX (410)857-5249

SENT
2/10/03

[REDACTED]

Date 12/17/03
Member # [REDACTED]

I received your recent request that case development work be done, and/or I recently reviewed your case file and found that the following items are needed to continue the development of your case:
[Response to Notice of Deficiency].

Please provide the checked items below at your earliest convenience.

As you should hopefully be aware by now, the Fellowship had to revise its payment policy — all case development must now be PREPAID before the work can begin.

At this time, there are 1 letters needed to keep your case current. Therefore, PLEASE SEND PAYMENT for that number (at 45 FRNs per letter).

Additionally, there are 1 letters which can be sent to the IRS requesting records pertaining to you. These Privacy Act Requests, at the present time, are generated for you to sign. Therefore, PLEASE SEND PAYMENT for that number (at 40 FRNs per letter.)

TOTAL: 45.00 or 85.00 . Please send Federal Reserve Notes (FRNs) or totally blank U.S. Postal money order (leave blank both payor and payee sides). Any excess funds will be credited towards future work only if you specifically request it. Otherwise, excess funds will be treated as a donation.

➔ At this time, I am in need of Power of Attorney forms in order to complete work

Therefore, please forward at least 1 newly executed POA forms to me now (and new ones every time additional-work is prepaid!)

Please keep in mind that an original POA form is necessary for each letter sent under Mr. Kotmair's Power of Attorney, and that the POA is only **valid for 60 days** (from the date you sign it to the date the IRS receives it).

➔ At this time, I need a complete copy of the IRS correspondence to include with a response.

Therefore, please forward a GOOD COPY of the IRS correspondence you received to include with the response (and each time an additional response is required!)

[REDACTED]

— Deborah

Please return this letter with your payment, POAs, and/or IRS correspondence copy so we can route it properly.

AUG 20 2004

Invoice No. 37792

Save-A-Patriot Fellowship

Post Office Box 91
 Westminster, Maryland 21158
 Tel: 410-857-4441

August 10, 2004

[REDACTED]
 [REDACTED]
 [REDACTED]

Fee for the NWRC W-911099 generic request Letter:	\$50.00
Certified Mail costs: [Cert. Mail #]	0.00
<hr/>	
Total fee:	\$50.00

This is not standard casework.

SENT CASH
8-29-04

Please check one of the boxes below, if appropriate:

- I am claiming a 10. FRN per-letter discount as I am sending payment within 10 days of the red-stamped postmark date above. With this discount, my total bill will be 45.00 FRN's.
- I am claiming a 5 FRN per-letter discount as I am sending payment within 30 days of the stamped postmark date above.

Please return this bill with your payment. ~~If it is not returned, your payment cannot be credited, and will be considered a donation.~~

Please make your payment with cash (FRN's) or a totally blank U.S. Postal money order (leave blank ~~both~~ payor and payee sides).

~~Please keep your account current, as no further work will be done for accounts in arrears.~~ If you find yourself unable to pay, please notify your caseworker immediately. Thank you.