



statements knowingly made by this defendant which violates 26 USC Sections 6700 or 6701.

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In answer to the specific allegations contained in the numbered paragraphs of plaintiff's Complaint For Permanent Injunction, defendant denies each and every allegation contained therein, except as hereinafter expressly admitted. In response to each of the numbered paragraphs, defendant avers:

1. Defendant lacks sufficient information to either confirm or deny the allegation contained in Paragraph 1 of the complaint, but defendant nevertheless denies same.

2. The allegations contained in Paragraph 2 of the complaint calls for a legal conclusion, but defendant nevertheless denies same.

3. The allegations contained in Paragraph 3 of the complaint calls for a legal conclusion, but defendant nevertheless denies same, except that defendant admits its office is at 12 Carroll Street, Westminster, Maryland.

4. The allegations contained in Paragraph 4 of the complaint are denied.

5. The allegations contained in Paragraph 5 of the complaint are denied, except that defendant admits that it is an unincorporated association.

6. Defendant admits that Kotmair is the Fiduciary of Save-A-Patriot Fellowship, and its founder.

7. The allegations contained in Paragraph 7 of the complaint are denied, except that defendant admits that the Fellowship has a staff, some of whom are referred to as paralegals and caseworkers.

8. The allegations contained in Paragraph 8 of the complaint are denied, except that defendant admits that the [www.save-a-patriot.org](http://www.save-a-patriot.org) is the Fellowship's official website and that the Fellowship publishes the Reasonable Action newsletter.

9. The allegations contained in Paragraph 9 of the complaint are admitted.

10. The allegations contained in Paragraph 10 of the complaint are denied, except that defendant admits that associate and full members receive a subscription to the *Reasonable Action* newsletter and full members have access to the SAPF staff.

11. The allegations contained in Paragraph 11 of the complaint are denied, except that defendant admits that Associate and full members are covered by the Member Assistance Program.

12. The allegations contained in Paragraph 12 of the complaint are denied.

13. The allegations contained in Paragraph 13 of the complaint are denied.

14. The allegations contained in Paragraph 14 of the complaint are denied

15. The allegations contained in Paragraph 15 of the complaint are denied.

16. The allegations contained in Paragraph 16 of the complaint are denied, except that defendant admits that the Fellowship has available an “Affidavit of Revocation and Rescission” for the use of members.

17. The allegations contained in Paragraph 17 of the complaint are denied, except that defendant admits that SAPF charges for letters within the range of \$38-\$48 dollars.

18. The allegations contained in Paragraph 18 of the complaint are denied.

19. The allegations contained in Paragraph 19 of the complaint are denied, except that defendant admits that Kotmair and its staff are not attorneys.

20. The allegations contained in Paragraph 20 of the complaint are denied, except that defendant admits that SAPF staff prepares certain court documents for members.

21. The allegations contained in Paragraph 21 of the complaint are denied, except that defendant admits that NWRC is a division of SAPF.

22. The allegations contained in Paragraph 22 of the complaint are denied, except that defendant admits that SAPF sells video tapes, books and audio tapes.

23. The allegations contained in Paragraph 23 of the complaint are denied.

24. The allegations contained in Paragraph 24 of the complaint are denied.

25. The allegations contained in Paragraph 25 of the complaint are denied as written.

26. The allegations contained in Paragraph 26 of the complaint calls for a legal conclusion, but defendant nevertheless denies same, and except that defendant admits that Kotmair and his son, Edward Kotmair have been convicted of willful failure to file tax returns.

27. In response to Paragraph 27 of the complaint, defendant incorporates by reference its responses in paragraphs 1-26 above.

28. The allegations contained in Paragraph 28 of the complaint calls for a legal conclusion, but defendant nevertheless denies same.

29. The allegations contained in Paragraph 29 of the complaint

calls for a legal conclusion, but defendant nevertheless denies same.

30. The allegations contained in Paragraph 30 of the complaint calls for a legal conclusion, but defendant nevertheless denies same.

31. The allegations contained in Paragraph 31 of the complaint are denied.

32. The allegations contained in Paragraph 32 of the complaint are denied.

33. The allegations contained in Paragraph 33 of the complaint are denied.

34. The allegations contained in Paragraph 34 of the complaint are denied.

35. The allegations contained in Paragraph 35 of the complaint are denied.

36. The allegations contained in Paragraph 36 of the complaint are denied.

37. The allegations contained in Paragraph 37 of the complaint are denied.

38. The allegations contained in Paragraph 38 of the complaint are denied.

39. In response to Paragraph 39 of the complaint, defendant

incorporates by reference its responses in paragraphs 1-38 above.

40. The allegations contained in Paragraph 40 of the complaint calls for a legal conclusion, but defendant nevertheless denies same.

41. The allegations contained in Paragraph 41 of the complaint are denied.

42. The allegations contained in Paragraph 42 of the complaint are denied.

43. The allegations contained in Paragraph 43 of the complaint are denied.

44. The allegations contained in Paragraph 44 of the complaint are denied.

45. The allegations contained in Paragraph 45 of the complaint are denied.

46. The allegations contained in Paragraph 46 of the complaint are denied.

47. The allegations contained in Paragraph 47 of the complaint are denied.

48. The allegations contained in Paragraph 48 of the complaint are denied.

WHEREFORE, defendant, SAVE-A-PATRIOT FELLOWSHIP,

