

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF NEW YORK

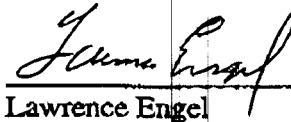
UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.) Civil No. 1:07-cv-352-TJM-RFT
)
ROBERT L. SCHULZ;)
WE THE PEOPLE FOUNDATION FOR)
CONSTITUTIONAL EDUCATION, INC.; and)
WE THE PEOPLE CONGRESS, INC.,)
)
Defendants.)

DECLARATION OF IRS REVENUE OFFICER LAWRENCE ENGEL

1. I am over 18 years of age and am competent to testify to the facts stated below.
2. I am a duly commissioned Revenue Officer for the Internal Revenue Service.
3. As part of my duties as a revenue officer, I am assigned to collect unpaid taxes of individuals, many of whom are members of We the People.
4. The cases that I have been assigned involving We the People members require significantly more time than a “regular” collection case.
5. For example, in each case involving a We the People member that I am assigned, I have to prepare at least one summons requesting information. More often, multiple summonses are required in order to complete my investigation. However, this practice of issuing summonses in order to obtain information is less common in cases that do not involve members of We the People. In addition, there is frequently an added step of requiring that the summonses be judicially enforced because the We the People member fail to comply with the request.
6. In addition, members of We the People also routinely send to me a voluminous number of documents asserting positions that courts have determined to be frivolous. Reviewing

and processing these documents is a time-consuming process.

Executed this 18 day of June 2007



Lawrence Engel
Revenue Officer

2524250.1