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David P. Fontaine



October 27, 2003

Alan LeBovidge, Commissioner
Massachusetts Department of Revenue
P.O. Box 7087
Boston, MA 02204-7087

Refs attached: (1) copy of Notice of Failure to File Return from Alan
LeBovidge dated 10/20/03
(2) copy of Affidavit from David Fontaine dated Apr 14, 2000

Dear Commissioner LeBovidge:

Your letter (ref. 1) states that I have not filed a tax return for the year 2000. As a favor to you, I am sending you a copy of the Affidavit (ref. 2) I sent your office in April 2000. I suggest that you read all of it, since your department has chosen to ignore it so far. This document is my only legal recourse to the color-of-law tax codes and forms you are attempting to enforce upon me. I challenged Federal, Massachusetts, and Connecticut income tax color-of-law in 22 Affidavits (ref. 2) notarized, witnessed (2 witnesses), and sent certified mail. The exact recipients are contained therein. As of this date, not a single Government official has responded to any of its contents or notified me of the specific law(s) that requires me, a Sovereign Citizen of the Massachusetts Republic, to pay "income tax".

The threats of reprisal continuing to be sent, and your office's failure to respond have dramatically altered the quality of my life. Each individual Government official who sends me threatening letters, notices, etc., ignoring my Affidavit will be personally named in court proceedings, should that become necessary.

I expect to receive written notification of any action on your part within 30 days after the date of this letter. All document(s) from your office require a named individual responsible for that document to also sign it. I am still waiting for all of my unlawfully extracted property to be returned to me.

Sincerely,

A handwritten signature in cursive script that reads "David P. Fontaine".

David P. Fontaine (Without Prejudice. Under Threat, Duress, and/or Coercion)

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SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature X</p> <p style="text-align: right;"><input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p>ALAN Le BOVIO COMMISSIONER MASS DEPT OF REVENUE PO BOX 7087 BOSTON, MA 02204-7087</p>		<p>B. Received by (Printed Name)</p>	<p>C. Date of Delivery</p>
<p>2. Article Number (Transfer from service label)</p> <p>7003 1010 0001 6807 7784</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>	
<p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Insured Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	

PS Form 3811, August 2001 Domestic Return Receipt 102595-02-M-1540