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8 CHURCH OF SCIENTOLOGY INTERNATIONAL

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10
11 UNITED STATES DISTRICT COURT
12 FOR THE CENTRAL DISTRICT OF CALIFORNIA

13 CHURCH OF SCIENTOLOGY)
14 INTERNATIONAL, a California Non-) CASE NO. .
Profit Religious Organization,) CV 91-6426 HLH (Tx)
15)
16 Plaintiff,) DECLARATION OF THOMAS C.
) SPRING
17 vs.)
18 STEVEN FISHMAN and UWE GEERTZ,)
19 Defendants.)

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21 I, THOMAS C. SPRING, hereby declare and say:
22 1. I am an attorney in private practice in Washington,
23 D.C., and I have represented Church of Scientology International
24 ("CSI"), since early 1986 with respect to applications it filed
25 with the Internal Revenue Service ("IRS") for recognition of its
26 tax exemption, as well as advising CSI about federal tax-
27 exemption matters in general. I am familiar with the entire
28 record and history of CSI's exemption applications. Accordingly,

1 I have personal knowledge of the facts set forth herein and, if
2 called upon as a witness, I could and would testify competently
3 thereto.

4 2. My practice is limited to exempt organizations under
5 federal tax law and I am published and have lectured extensively
6 on that subject. I am a member of both the California and
7 District of California Bars, and I am admitted to practice in
8 both the United States Tax Court and the United States Court of
9 Claims.

10 3. I was first engaged to represent CSI and other Churches
11 of Scientology in early 1986 in connection with applications for
12 tax exemption then pending with the IRS National Office. I
13 became very familiar with the corporate and legal structure and
14 the financial affairs of the Church of Scientology hierarchy and
15 related organizations. My involvement with these matters
16 continued to increase and by 1988, I had become lead tax
17 exemption counsel for CSI, coordinating with Monique E. Yingling
18 in that regard. In that capacity, I was required to stay and
19 stayed fully briefed on all important corporate, tax, legal and
20 financial matters that might affect the tax exemption status of
21 any Church of Scientology and related organizations.

22 4. In my capacity as lead tax exemption counsel for CSI, I
23 reviewed most major corporate and tax matters, including
24 proposals for changes in corporate or financial structures,
25 submissions to tax and other government agencies on tax and
26 corporate matters and regularly advised the staff in CSI's legal
27 divisions and Church executives with respect to tax and corporate
28 matters.

1 5. I acted in a similar capacity with respect to other
2 Churches of Scientology and related organizations. Such
3 organizations included, but were not limited to, Religious
4 Technology Center, Church of Spiritual Technology, Church of
5 Scientology Flag Service Organization, and Author Services, Inc.

6 6. In my capacity as lead tax exemption counsel for CSI, I
7 also reviewed many of the major financial transactions of CSI and
8 the other organizations named above.

9 7. In my capacity as lead tax exemption counsel for CSI, I
10 directly handled or was involved with many administrative tax
11 matters affecting the Church of Scientology hierarchy and related
12 organizations. I also coordinated with and advised other counsel
13 handling tax litigation.

14 8. I have continued to serve as lead tax exemption counsel
15 for CSI and other churches of Scientology and related
16 organizations since my initial assumption of that role in 1988
17 and continue to serve in that capacity today. Thus over-the past
18 six years I have worked directly with client representatives from
19 CSI and each of the other Scientology-related entities that I
20 have represented and know many Church members who have
21 contributed information or have assisted me in some manner as a
22 result of their positions in the Church.

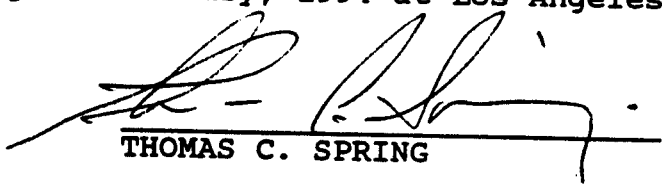
23 9. Until the last few months when they began filing
24 declarations in litigation, I had never heard of either Robert
25 Vaughn Young or Stacy Young. Neither Mr. Young nor Ms. Young has
26 ever acted as a client representative for any of the churches of
27 Scientology or related organizations that I dealt with on
28 corporate, tax, legal or financial matters, including Author

1 Services Inc. I have never met either Mr. or Ms. Young. Neither
2 attended any meetings at which I was present concerning any
3 Church of Scientology or related organization's corporate or tax
4 matters. To my knowledge I have received no submissions or
5 information or any communication at all from either Mr. or Ms.
6 Young.

7 10. It is therefore inconceivable to me that either Mr. or
8 Ms. Young has played any significant role in the Church of
9 Scientology's corporate, tax, legal or financial affairs at any
10 time in the past six years. Moreover, neither Mr. nor Ms.
11 Young's name ever arose in the context of those matters which I
12 reviewed in prior years in connection with the exemption process.

13 I declare under the penalty of perjury under the laws of the
14 United States of America that the foregoing is true and correct.

15 Executed this 2nd day of February, 1994 at Los Angeles,
16 California.

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18 THOMAS C. SPRING

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