

THE FOLLOWING DOCUMENTS comprise a record of events in the initial federal effort to suppress *'Cracking the Code- The Fascinating Truth About Taxation In America'* (CtC), which began with the issuance of the letter you will see first. This letter is dated 2-18-04, which is just about exactly 6 months after the publication of the book; a little more than three months after the first complete refund of all withheld taxes-- Social Security and Medicare included-- in American history; and 7 months before the second such refund was issued to my wife and me (with others having begun to be issued to readers of the book in the meantime).

Two weeks after the letter arrived, I came home to find the summons following that letter in this collection rubber-banded to my door, accompanied by a complete print-out of my website from the week of August 26, 2003-- the date I announced the availability of CtC.

PLEASE NOTE the definition of the term "promotion" being used in this attack, which will be found in the "Description of Documents Requested" at the top of the page following that first summons. Included in that definition are "discussions of the constitutionality of income tax, including all activity with respect to items advertised on the website of Lost Horizons..." The ONLY thing advertised on losthorizons.com at that time was CtC.

I DID APPEAR IN Agent Beukema's office in Grand Rapids, Michigan, in April of 2004. I told her that I don't "promote any abusive tax shelter" and gave her a copy of CtC to study (and nothing else). The DOJ then took the matter on at the IRS's request, beginning with seeking an "order to show cause" why I should not be compelled to do more. That case ended up in the courtroom of Victoria Roberts (who ten years later would cooperate with DOJ attorneys in lying to a jury about these events in another episode of this ongoing government effort to suppress CtC, which is discussed at <http://losthorizons.com/Documents/CtCSuppression.htm#Doreen>).

THE DOCUMENTS IN THIS COLLECTION are organized by their dates, from the initiating letter to the dismissals of all actions against me, as asked for by the government in every case (which also asked me to forego demanding costs, to which I agreed with the concurrence of the good folks at the Center for Individual Rights, the Washington, DC-based public interest which had helped me in this battle). Included are

- a series of additional summonses;
- the dismissal of petition to enforce and order to show cause concerning the first summons (which was then replaced with another petition to enforce two months later after the then Assistant US attorney in office in the Eastern District of Michigan resigned);
- the first two pages of that latter petition, in which some of the events described above are acknowledged;
- the first and sixth page of a "memorandum of law" filed by the government in opposition to my petition to quash one of the summonses, presented to substantiate the fact that the government's ongoing purpose here was to enjoin my distribution of CtC; and
- the eventual dismissals of all summons and related actions on the government's motions.

(On an interesting side note, shortly before these dismissals Michael Rosman, the CIR attorney helping me, was told by one of the DOJ attorneys that the department had been struggling for months to get the IRS to abandon these bogus attacks.)

Internal Revenue Service
Area Director

Treasury Department
Internal Revenue Service
678 Front NW
Grand Rapids, MI 49504

Date: 2-18-04

Examiner: Ms. H. Beukema
38-00949
Telephone Number: 616-235-1749

Peter Hendrickson
232 Oriole Rd.
Commerce TWP, MI 48382

Refer Reply To: HB:1061

Date & Time of Examination:
10:00 AM
Place of Appointment:
Internal Revenue Service
38275 West 12 Mile Rd. Suite 200
Farmington Hills, MI 48331-3041

Dear Mr. Hendrickson,

We have reviewed certain materials with respect to your tax shelter promotion. We are considering possible action under Section 6700 and 7408 of the Internal Revenue Code relating to penalties and an injunction action for promoting abusive tax shelters. In addition, we plan to consider issuing "pre-filing notification" letters to the investors who have invested in this promotion.

You are requested to meet with the examiner at the above date, time and location. Enclosed is a list of documents, books and records that you should have available and questions you should be prepared to reply to at that time.

If we conclude that penalties, injunction, and/or "pre-filing notification" action is appropriate, you will be afforded an opportunity to present any facts or legal arguments that you feel indicate that such action should not be taken.

Sincerely,



Heidi Beukema
Revenue Agent

Enclosures:
Form 4564
Letter 3164

Letter 1844 (9-83)



Summons

In the matter of Peter Hendrickson

Internal Revenue Service (Division): Small Business/Self Employed

Industry/Area (name or number): Compliance Area 6

Periods: Calendar years ended 2000, 2001, and 2002

The Commissioner of Internal Revenue

To: Peter Hendrickson

At: 232 Oriole Rd., Commerce Twp., Michigan 48382

You are hereby summoned and required to appear before Heidi Beukema 38-00949 or her designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Please see attached information document request.

Attestation

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original.

Heidi Beukema Signature of IRS officer serving the summons Revenue Agent Title

Business address and telephone number of IRS officer before whom you are to appear:

Suite 200, 678 Front NW, Grand Rapids, Michigan 49504

Place and time for appearance at 38275 West 12 Mile Rd., Suite 200, Farmington Hills, MI 48331-3041



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 19th day of March, 2004 at 10:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 2nd day of March, 2004

Heidi Beukema Signature of issuing officer Revenue Agent Title
Nancy M. Feld Signature of approving officer (if applicable) Supervisory Revenue Agent Title

Part A - to be given to person summoned

Form 4564	Department of the Treasury Internal Revenue Service Department Information Document Request	Request Number 1.
To: Peter Hendrickson 232 Oriole Rd. Commerce Twp., MI 48382	Subject: Promoter Investigation Submitted to: Dates of Previous Requests:	

Description of Documents Requested:

For purposes of this IDR, the term promotion means the activity or sale of tax materials used in the preparation of returns, setting up trusts, or discussions of the constitutionality of income tax, including all activity with respect to items advertised on the website of Lost Horizons, a copy of which is attached hereto.

- Power of attorney, if you wish to have a representative work with me during the examination. The authorization must be accompanied by evidence of the authority of the person(s) who appoints the representative.
- List of all clients from every year in which you sold or advertised this promotion.
- Copies of any promotion material, including prospectus, brochures, seminar material, schedule of seminars offered, etc. used to describe, promote and sell this promotion.
- All minutes of any promotion entity from inception to the present, including records regarding the appointment and/or resignations/terminations of any entity official, records of all assets transferred into any entity, and all records regarding the ownership of all shares of beneficial interest in any entity.
- Identification of all former and current entity officials from inception of the promotion to the present. Identification to include name, address and telephone number, both business and personal.
- Listing of all owners of any promotion entity to include name, address, and Social Security Number or Employer Identification Number.
- Bank statements, deposit slips, debit/credit memos and cancelled checks for all promotion entity accounts, U.S. and foreign, checking and savings, for the period December 1, 1999 through January 31, 2004.
- All accounting books and records for each promotion entity from January 1, 2000 through December 31, 2003. Records to include, but not limited to check registers, disbursements journals, receipts journals, general ledger, and other workpapers used in the preparation of the tax return(s) and financial statement(s).

Information Due By _____ At Next Appointment Mail In

FROM	Name and Title of Requestor Heidi Beukema Internal Revenue Agent (ID# 38-00949)	Date: 2-18-04
	Office Location: 678 Front NW Grand Rapids, MI 49504	Phone: Voice 616-235-1749

Form 4564

Page 1



Summons

In the matter of Peter Hendrickson, 232 Oriole Rd., Commerce Twp., Michigan 48382

Internal Revenue Service (Division): Small Business/Self Employed

Industry/Area (name or number): Compliance Area 6

Periods: Calendar Years ended 2000, 2001, 2002 and 2003

The Commissioner of Internal Revenue

To: Personnel Management Inc.

At: STE 100 30057 Orchard Lake Rd., Farmington Hills, Michigan 48334

You are hereby summoned and required to appear before Heidi Beukema 39-00949 or her designee

an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Please provide all payroll records relating to the above named individual including but not limited to W-2s, W-4s, copies of all cancelled checks (front and back) issued to Peter Hendrickson for the years 2000, 2001, 2002, and 2003.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

Suite 200, 678 Front NW, Grand Rapids, Michigan 49504

Place and time for appearance at response by mail is sufficient



on the 24th day of May, 2004 at 9:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 26th day of April, 2004.

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

Heidi Beukema
Signature of issuing officer
Monney M. Felda
Signature of approving officer (if applicable)

Revenue Agent

Title

Supervisory Revenue Agent

Title

Part C — to be given to noticee

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

FILED
JUL 8 - 2004
CLERK'S OFFICE
U. S. DISTRICT COURT
EASTERN MICHIGAN

UNITED STATES OF AMERICA,

Petitioner,

CIVIL NO. 04-X-72323

-vs-

HONORABLE VICTORIA A. ROBERTS

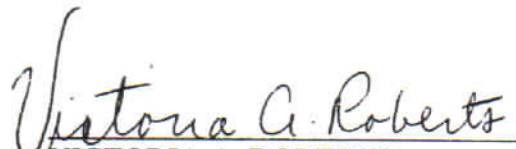
PETER HENDRICKSON,

Respondent.

ORDER OF VOLUNTARY DISMISSAL
WITHOUT PREJUDICE OF PETITION TO ENFORCE
AND ORDER DISMISSING ORDER TO SHOW CAUSE

The Petitioner, the United States of America, having filed a Notice of Voluntary Dismissal without prejudice, pursuant to Federal Rule of Civil Procedure 41;

IT IS HEREBY ORDERED, that this Court's Order to Show Cause issued on June 23, 2004, is dismissed. The hearing scheduled for August 23, 2004, at 3:30 p.m. pursuant to this Order to Show Cause is cancelled.


VICTORIA A. ROBERTS
United States District Judge
Eastern District of Michigan

Date: _____

JUL - 8 2004

A TRUE COPY
CLERK, U.S. DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
BY 
DEPUTY CLERK



Summons

In the matter of Peter Hendrickson, 232 Oriole Rd., Commerce Twp., Michigan 48382

Internal Revenue Service (Division): Small Business/Self Employed

Industry/Area (name or number): Compliance Area 6

Periods: Calendar Years ended 2000, 2001, 2002, 2003 and 2004

The Commissioner of Internal Revenue

To: Standard Federal Bank Attention: Swan Jones

At: 2600 West Big Beaver Rd. Troy, MI 48084

You are hereby summoned and required to appear before Heidi Beukema 38-00949 or her designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

1. Signature cards for all accounts issued in the name of Peter Hendrickson or Lost Horizons, Inc. for the calendar years 2000, 2001, 2002, 2003 and 2004.
2. Deposited items and credit memos credited to the accounts of Peter Hendrickson or Lost Horizons, Inc for the calendar years 2000, 2001, 2002, 2003, and 2004.
3. Cancelled checks and debit memos charged to the accounts of Peter Hendrickson or Lost Horizons, Inc. during the calendar years 2000, 2001, 2002, 2003, and 2004.
4. Financial statements or loan applications submitted by Peter Hendrickson or Lost Horizons, Inc. during the calendar years 2000, 2001, 2002, 2003 and 2004.
5. Wire transfers in and wire transfers out of the accounts of Peter Hendrickson and Lost Horizons, Inc. during the calendar years 2000, 2001, 2002, 2003 and 2004.
6. Bank statements for all accounts issued in the name of Peter Hendrickson or Lost Horizons, Inc. during the calendar years 2000, 2001, 2002, 2003, and 2004.

Please contact the issuing officer immediately at (616)235-1749 if you expect the cost of complying with this summons to exceed \$500 using the statutory reimbursement rates.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

Suite 200, 678 Front NW, Grand Rapids, Michigan 49504

Place and time for appearance at response by mail is sufficient



on the 30th day of August, 2004 at 9:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 27th ^(year) day of July, 2004 ^(year)

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

Heidi Beukema

Signature of issuing officer

Revenue Agent

Title

Shawna Robertson

Signature of approving officer (if applicable)

Supervisory Revenue Agent

Title

Part C — to be given to noticee



Summons

In the matter of Peter Hendrickson, 232 Oriole Rd., Commerce Twp., Michigan 48382

Internal Revenue Service (Division): Small Business/Self Employed

Industry/Area (name or number): Compliance Area 6

Periods: Calendar Years ended 2000, 2001, 2002, 2003 and 2004

The Commissioner of Internal Revenue

To: Paypal Attn: Fraud Investigation Team

At: 2211 North 1st St., San Jose, California 95131

You are hereby summoned and required to appear before Heidi Beukema 38-00949 or her designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Please see attachment

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

Suite 200, 678 Front NW, Grand Rapids, Michigan 49504

Place and time for appearance at response by mail is sufficient



on the 30th day of August, 2004 at 9:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 27th ^(year) day of July, 2004 ^(year)

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

Heidi Beukema
Signature of issuing officer

Revenue Agent

Title

Shaunta Roberts
Signature of approving officer (if applicable)

Supervisory Revenue Agent

Title

Part C — to be given to noticee



Summons

In the matter of Peter Hendrickson, 232 Oriole Rd., Commerce Twp., Michigan 48382
 Internal Revenue Service (Division): Small Business/Self Employed
 Industry/Area (name or number): Compliance Area 6
 Periods: Calendar Years ended 2000, 2001, 2002, 2003, and 2004

The Commissioner of Internal Revenue

To: Paypal Attn: Fraud Investigation Team
 At: 2211 North 1st St., San Jose, California 95131

You are hereby summoned and required to appear before Heidi Beukema 38-00949 or her designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Please see attachment

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

Suite 200, 678 Front NW, Grand Rapids, Michigan 49504

Place and time for appearance at response by mail is sufficient



on the 10th day of September, 2004 at 9:00 o'clock A m.
 Issued under authority of the Internal Revenue Code this 17th ^(year) day of August, 2004 ^(year)

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

Paula S. Cooperman
Signature of issuing officer

Shaunta D. Robertson
Signature of approving officer (if applicable)

Revenue Agent

Title

Supervisory Revenue Agent

Title

Part C — to be given to noticee

4. Heidi Beukema is a duly-commissioned Revenue Agent of the IRS in the Examination Division of the Office of the Detroit Area Director of the Internal Revenue Service in Grand Rapids, Michigan.

5. Revenue Agent Beukema is authorized to issue IRS summonses under I.R.C. § 7602. I.R.C. § 7602(b) specifically authorizes the issuance of a summons for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws.

6. The IRS is conducting an investigation into whether Peter Hendrickson and Lost Horizons, Inc., are subject to penalty under I.R.C. § 6700 for promoting abusive tax arrangements.

7. In furtherance of this investigation, Revenue Agent Beukema issued an IRS summons to respondent as officer of Lost Horizons, Inc., in accordance with I.R.C. § 7602 on March 2, 2004. On the same date, Revenue Agent Beukema served the summons by personally leaving an attested copy of the summons at the last and usual place of abode of respondent in accordance with I.R.C. § 7603.

8. The summons directed respondent to appear before Revenue Agent Beukema, or her designee, on March 19, 2004, and give testimony and produce for examination certain documents or records described in the attachment to the summons.

9. On April 21, 2004, respondent appeared before Revenue Agent Beukema. Respondent provided a copy of his book to Revenue Agent Beukema, but failed to provide any of the other documents or information requested in the summons. Respondent's failure and refusal to comply fully with the summons continues to the date of this petition.

1 KEVIN V. RYAN
UNITED STATES ATTORNEY

2 GREGORY E. VAN HOEY
3 TRIAL ATTORNEY, TAX DIVISION
4 UNITED STATES DEPARTMENT OF JUSTICE
5 Post Office Box 7238, Ben Franklin Station
6 Washington, D.C. 20044
Maryland Bar
Telephone: (202) 307-6391
Fax: (202) 514-6770

7 Attorneys for Respondent United States of America

8
9 IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
10 SAN FRANCISCO DIVISION

11 PETER HENDRICKSON,

Petitioner,

v.

14 UNITED STATES OF AMERICA,

Respondent.

No. 5:04-MC-07023-MMC-JCS

16 MEMORANDUM OF LAW IN OPPOSITION TO PETITION TO QUASH SUMMONS

17
18 The United States of America submits this memorandum of law in opposition to the petition to
19 quash an IRS summons issued to PayPal, Inc., seeking records related to Peter Hendrickson.¹
20 Hendrickson primarily opposes enforcement on First Amendment grounds. Because the government has
21 met the requirements for summons enforcement under *Powell* and because investigating Hendrickson's
22 potential promotion of abusive tax arrangements does not impinge upon any protected First Amendment
23 rights, the Court should deny the petition to quash.

24
25
26 ¹ On July 27, 2004, the Internal Revenue Service issued a summons to PayPal, Inc., pursuant to
27 26 U.S.C. (I.R.C.) § 7602. Petitioner moved to quash that summons in action 3:04-MC-00177-
28 MMC based, in part, on alleged deficiencies in the notice sent to petitioner. On August 17, 2004,
the IRS withdrew and reissued the summons. Petitioner now moves to quash the second
summons.

1 pursuant to I.R.C. § 7602 to obtain information regarding the petitioner's accounts as part of an
2 investigation of a potential abusive tax arrangement.²³ The investigating revenue agent stated in her
3 declaration that the records were needed to determine the nature and extent of the customers' respective
4 deposits and withdrawals and to identify other customers of the potential scheme.²⁴ She stated further that
5 the records would help determine whether the petitioner and others were liable for penalties under I.R.C.
6 §§ 6700 and 6701.²⁵

7 The court ruled in favor of the government and denied the petition to quash the summons.²⁶ With
8 respect to the constitutional argument, the court held that the First Amendment defense lacked merit
9 because the IRS had issued the summons for a permissible use, namely, to acquire information to determine
10 whether the petitioner was liable under Sections 6700 and 6701.²⁷ The court refused to determine that the
11 IRS issued the summons for the impermissible use of deterring the petitioner from exercising his First
12 Amendment right to criticize or protest against the government.²⁸

13 As in *Steinhardt*, the IRS in this case issued the summons as part of a legitimate investigation: to
14 determine whether petitioner is liable for civil penalties under I.R.C. § 6700 and whether petitioner can be
15 enjoined under I.R.C. § 7408 for such violations. The IRS did not issue the summons to regulate or
16 suppress petitioner's activities. Because the IRS seeks the requested information from PayPal as part of
17 its investigation, petitioner's First Amendment argument is not relevant and cannot be used to quash the
18 summons served upon PayPal.

19
20
21 ²³ 326 F. Supp. 2d 1113, 1116 (C.D. Cal. 2003). A First Amendment argument was also
22 rejected in two companion cases related to the same § 6700 investigation: *Strough v. United*
States, 326 F. Supp. 2d 1118 (C.D. Cal. 2003) and *Hargis v. United States*, No. SACV 03-
1146 DOC (ANX), 2003 WL 23654056 (C.D. Cal. Dec. 21, 2003).

23 ²⁴ *Id.* at 1117.

24 ²⁵ *Id.*

25 ²⁶ *Id.* at 1114.

26 ²⁷ *Id.* at 1118.

27 ²⁸ *Id.*

CENTER FOR INDIVIDUAL RIGHTS

1233 TWENTIETH STREET, N.W., SUITE 300
WASHINGTON, D.C. 20036

(202) 833-8400
FAX: (202) 833-8410
CIR@CIR-USA.ORG
<http://www.cir-usa.org>

WRITER'S EXTENSION:
104

March 11, 2005

Peter Hendrickson
232 Oriole Rd.
Commerce Township, Michigan 48382

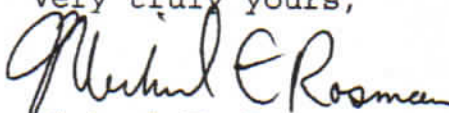
Re: Hendrickson v. United States
United States v. Hendrickson

Dear Pete:

As you requested, I enclose a copy of the various stipulations of dismissal in your cases with the United States.

Please feel free to call me if you have any questions.

Very truly yours,


Michael E. Rosman

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

PETER HENDRICKSON,

Petitioner,

v.

UNITED STATES OF AMERICA,

Respondent.

No. 5:04-MC-07⁰²~~003~~-MMC (JCS)

STIPULATION OF DISMISSAL

Pursuant to Federal Rule of Civil Procedure 41(a)(1)(ii), all parties involved in this action stipulate to its dismissal. The United States has withdrawn the summons issued to PayPal on August 17, 2004. The United States, by copy of this stipulation, advises PayPal that the summons has been withdrawn.

All parties agree to bear their own costs.

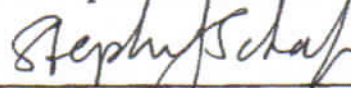


MICHAEL E. ROSMAN
Center for Individual Rights
1233 20th Street, NW, Suite 300
Washington, DC 20036
Telephone: (202) 833-8400
Fax: (202) 833-8410

Attorney for Petitioner

KEVIN V. RYAN
United States Attorney

GREGORY E. VAN HOEBY
Trial Attorney, Tax Division
U.S. Department of Justice



STEPHEN J. SCHAEFFER
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 7238, Ben Franklin Station
Washington, DC 20044
Missouri Bar #56833
Telephone: (202) 307-2240
Fax: (202) 514-6770
E-mail: stephen.j.schaeffer@usdoj.gov

Attorneys for Respondent

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

PETER HENDRICKSON,

Petitioner,

v.

UNITED STATES OF AMERICA,

Respondent.

No. 3:04-MC-00177-MMC (JCS)

STIPULATION OF DISMISSAL

Pursuant to Federal Rule of Civil Procedure 41(a)(1)(ii), all parties involved in this action stipulate to its dismissal. This action sought to quash a summons issued by the IRS on July 27, 2004. The IRS withdrew the summons and reissued a similar summons on August 17, 2004. Petitioner sought to quash the second summons in the related case to this action, 5:04-MC-07023-MMC (JCS). The United States has determined to also withdraw this second summons.

All parties agree to bear their own costs.

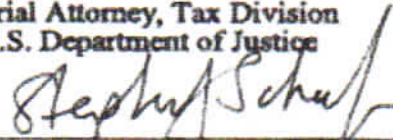


MICHAEL E. ROSMAN
Center for Individual Rights
1233 20th Street, NW, Suite 300
Washington, DC 20036
Telephone: (202) 833-8400
Fax: (202) 833-8410

Attorney for Petitioner

KEVIN V. RYAN
United States Attorney

GREGORY E. VAN HOEY
Trial Attorney, Tax Division
U.S. Department of Justice



STEPHEN J. SCHAEFFER
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 7238, Ben Franklin Station
Washington, DC 20044
Missouri Bar #56833
Telephone: (202) 307-2240
Fax: (202) 514-6770
E-mail: stephen.j.schaeffer@usdoj.gov

Attorneys for Respondent

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Case No. 2:04-x-73591-NGE
)	
PETER HENDRICKSON,)	
)	
Respondent.)	

STIPULATION OF DISMISSAL

Pursuant to Federal Rule of Civil Procedure 41(a)(1)(ii), all parties involved in this action stipulate to its dismissal. The United States has withdrawn the summons issued to Respondent on March 2, 2004.

All parties agree to bear their own costs.

CRAIG S. MORFORD
United States Attorney

GREGORY E. VAN HOEY
Tax Division, United States Department of Justice

s/ STEPHEN J. SCHAEFFER
Tax Division, United States Department of Justice
Post Office Box 7238, Ben Franklin Station
Washington, DC 20044
Telephone: (202) 307-2240 Fax: (202) 514-6770
E-mail: stephen.j.schaeffer@usdoj.gov
Missouri Bar #56833

Attorneys for Petitioner

s/ MICHAEL E. ROSMAN
Center for Individual Rights
1233 20th Street, NW, Suite 300
Washington, DC 20036
Phone: (202) 833-8400 Fax:: (202) 833-8410
E-mail: rosman@cir-usa.org
D.C. Bar #454002

KERRY L. MORGAN
Pentiuk, Courvreur & Koblijak, P.C.
Edison Building, Suite 200
2915 Biddle Avenue
Wyandotte, MI 48192
Phone: (734) 281-7100 Fax:: (734) 281-7102

Attorneys for Respondent