

EXHIBIT 10

Trial testimony of Robert Metcalfe, the US attorney who wrote the Complaint of the United States in *United States v. Peter and Doreen Hendrickson*, Civil Action No. 06-11753, and the 'Amended Judgment' signed by Judge Nancy Edmunds in that case.

These transcript excerpts show Metcalfe acknowledging that the Hendricksons actually declare the receipt of “income” on their own tax forms despite not being “federal, state or local government workers”. This makes clear that Peter Hendrickson's book 'Cracking the Code- The Fascinating Truth About Taxation In America' does not argue that only federal state and local government workers are subject to the tax, and Metcalfe's claims to the contrary in his Complaint and in the “findings” in the 'Amended Judgment' he wrote are false.

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

UNITED STATES OF AMERICA,

Case No. 13-20371

-vs-

DOREEN HENDRICKSON,

Detroit, Michigan

Defendant.

July 23, 2014

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TRANSCRIPT OF TRIAL - VOLUME THREE
BEFORE THE HONORABLE VICTORIA A. ROBERTS
UNITED STATES DISTRICT COURT JUDGE, and a Jury.

APPEARANCES:

For the Government:

Melissa Siskind, Esq.

Jeffrey McLellan, Esq.

For the Defendant:

Doreen Hendrickson, Pro Per

Standby Counsel:

Andrew Wise, Esq.

Proceedings taken by mechanical stenography, transcript
produced by computer-aided transcription

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1 Q. (By Ms. Hendrickson continuing) Mr. Metcalfe, will you please read the
2 highlighted portions of this?

3 A. This is the exhibit you just showed me?

4 Q. Yes. It's our tax return for 2002.

5 THE COURT: It's in the book as One.

6 MRS. HENDRICKSON: As Number One.

7 THE WITNESS: I'm sorry?

8 Q. (By Ms. Hendrickson continuing) Just read the highlighted portions please.

9 A. Income and it looks like an entry of \$20.

10 Q. Okay, and this one please. This is the 2003 income tax return for us. It's your
11 Number Four I believe.

12 A. It says income and it looks like \$2.70 and then below that there's an entry of
13 \$283.44 and the total appears to be \$286.14.

14 Q. Thank you. Thank you. According to your assertion about what is claimed in
15 *Cracking the Code* which you say I relied on when I filed -- when filing my returns that
16 only Federal, State, local and Government workers are subject to the tax, was I a
17 Government worker in 2002/2003, Mr. Metcalfe, when I reported on my tax returns
18 filled out and filed in accordance with what is in the book?

19 MS. SISKIND: Objection, Your Honor. Lack of foundation to what he
20 knows about her employment.

21 THE COURT: If you can answer it, Mr. Metcalfe.

22 THE WITNESS: I don't know where you were employed.

23 Q. (By Ms. Hendrickson continuing) You said earlier I was employed with Una
24 Dworkin or I worked for Una Dworkin as a tutor?

25 A. I think that's correct. Are you talking about 2002?

1 Q. And 2003.

2 A. I know that you reported -- well, I take that back. I know there was a Form
3 1099 that reported receiving on your return no income from Una Dworkin.

4 Q. That's true, and was I a Federal worker at that time then if I was working for
5 Una Dworkin?

6 A. To the best of my knowledge I don't think you were a Federal worker in 2002 or
7 2003.

8 Q. Okay. So if I was not a Government worker and I reported income on my tax
9 returns, how can I be said to have filed my returns based on the notion that only
10 Government workers are subject to the tax?

11 A. I don't think I understand your question.

12 Q. I was not a Government worker and yet I showed income on my returns. So
13 how could I -- how could I be said to have filed my returns based on the idea that only
14 Federal workers are subject to the tax if I wasn't a Federal worker and yet I showed
15 income on my returns?

16 A. The allegations that we made in the Complaint concern Mr. Hendrickson's
17 theories as set forth in the book *Cracking the Code*. Now I don't know what you
18 personally believed or thought.

19 Q. Well, that's true, but you said that the book says only Federal, State and local
20 Government workers are subject to the tax, and if I wasn't a Federal worker yet I
21 reported income.

22 A. Well --

23 Q. That's not logical.

24 THE COURT: What's your question?

25 Q. Well, I asked if I wasn't a Government worker, how can I be said to have filed