

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