

**EXHIBIT 1**

**Cover letter of Revenue Agent Heidi Beukema initiating each of various DOJ actions the dismissals of which were presented by Doreen Hendrickson in testimony and as Defense Exhibit 562**

**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