

FILED
U.S. DISTRICT COURT
DISTRICT OF COLORADO

2003 JUN 19 AM 8:08

GREGORY C. LANGHAM
CLERK

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Civil Action No.

03-B-1127 (PAK)

BY _____ DEP. CLK

UNITED STATES OF AMERICA,

Plaintiff,

v.

AUSTIN GARY COOPER, individually and d/b/a Taking Back America;
MARTHA E. COOPER, individually and d/b/a Taking Back America;
TAKING BACK AMERICA, an unincorporated organization.

Defendants.

**COMPLAINT FOR PERMANENT INJUNCTION
AND OTHER RELIEF**

The United States of America, plaintiff, for its Complaint against the defendants, Austin Gary Cooper, Martha E. Cooper and Taking Back America ("TBA"), states as follows.

Nature of Action

1. The United States is bringing this complaint to enjoin Austin Gary Cooper, Martha E. Cooper and TBA, individually and doing business as or through any other entity, and any other person in active concert or participation with them, from directly or indirectly:

- (a) Organizing, promoting, marketing, or selling any abusive tax shelter, plan or arrangement that advises or encourages customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities;



- (b) Making false statements about the securing of any tax benefit by the reason of participating in their program, including the false statement that American citizens are not required to pay federal income tax;
- (c) Encouraging, instructing, advising and assisting others to violate the tax laws, including to evade the payment of taxes;
- (e) Engaging in conduct subject to penalty under I.R.C. § 6700, *i.e.*, by making or furnishing, in connection with the organization or sale of an abusive shelter, plan, or arrangement, a statement the defendants know or have reason to know to be false or fraudulent as to any material matter;
- (f) Engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws by the Internal Revenue Service.

2. An injunction is warranted based on the defendants' continuing conduct as promoters of an abusive tax plan. If not enjoined, the defendants' continuing actions will result in the Internal Revenue Service having to devote countless hours to attempt to locate and investigate the defendants' customers, who by participation in the defendants' scheme have stopped filing federal income tax returns and ceased paying their federal income taxes. The defendants' actions may result in the Internal Revenue Service imposing penalties and other civil and criminal sanctions on those customers:

Jurisdiction and Venue

- 3. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345, and §§ 7402(a) and 7408 of the Internal Revenue Code of 1986 (26 U.S.C.; "I.R.C.").
- 4. Venue is proper in this Court pursuant to 28 U.S.C. § 1391.

Authorization

- 5. This action has been requested by the Chief Counsel of the Internal Revenue Service, a

delegate of the Secretary of Treasury, and commenced at the direction of a delegate of the Attorney General of the United States, pursuant to I.R.C. §§ 7402 and 7408.

Defendants

6. Austin Gary Cooper resides at 861 West County Road 66E, Fort Collins, Colorado 80524. Mr. Cooper is a creator and founder of defendant TBA, and is the husband of Martha E. Cooper.

7. Martha E. Cooper resides at 861 West County Road 66E, Fort Collins, Colorado 80524. Mrs. Cooper is a creator and founder of defendant TBA, and is the wife of Austin Gary Cooper. On TBA's website, Mrs. Cooper is listed as "Trustee/Financial Officer and Seminar Coordinator" and has purportedly spent 20 years running successful businesses.

8. TBA is an unincorporated organization with its main office located at 295 East 29th Street, Loveland, Colorado.

Defendants' Activities

9. The defendants promote and sell an abusive tax shelter, referred to herein as the expatriation/repatriation program, that purports to exempt participants from the nation's tax laws.

10. Customers who complete an "Expatriation/Repatriation Application and Services Agreement" and return it to TBA receive an expatriation/repatriation document package that includes numerous forms that purport to remove the purchaser from the federal income tax system and the social security system. Paperwork sent to customers includes various declarations that are meant to be signed and forwarded to the IRS, the Supreme Court, the Social Security Administration and other

government departments and agencies, notifying those entities that the signer is no longer a United States citizen and no longer subject to their jurisdiction or laws. The forms specifically request a return of all funds previously paid for federal taxes and social security.

11. In the expatriation/repatriation package, the defendants incite and assist their customers to file false IRS W-4 Forms (Employee's Withholding Allowance Certificate) and W-8 Forms (Certificate of Foreign Status) so that the employer will stop withholding taxes from the customer's paychecks.

12. According to the defendants, through use of the expatriation/repatriation program, a person can give up his "United States citizenship", but retain or reclaim his "American citizenship." According to the defendants, United States citizens, but not American citizens, are obligated to pay federal income tax. Thus, by use of the expatriation/repatriation device, a person purportedly becomes exempt from federal taxation.

13. The price charged by the defendants for the expatriation/repatriation program starts at \$1,595.

14. As part of their promotion, the defendants also market and offer the use of Unincorporated Business Trust Organizations (UBTOs), which defendants claim gives a person the privileges of ownership without the liabilities. UBTOs are nothing more than sham trusts designed by the defendants for the sole purpose of sheltering or hiding income and assets from creditors. Customers are also advised to use fictional names on their trusts, to make them further judgment proof. The cost of the trust package is \$1,595, plus notary services of \$100 and an annual trustee fee of \$295.

15. Defendants also sell to TBA members a product called the Barrister Course. This course,

which was designed and implemented by the Coopers, purports to educate the purchaser on the Coopers' and TBA's philosophy and interpretation of the law. According to the defendants, a Law Barrister degree is bestowed upon successful completion of the course. The course costs \$2,400.

16. The defendants use a distributorship system to promote and sell their abusive tax program. Distributors are participants in the expatriation/repatriation program who have executed distributor agreements with TBA. Potential customers are referred to their nearest distributor, who makes a commission from the program sales.

17. The defendants market their abusive tax program nationwide through seminars, regularly scheduled telephone conference calls, and the Internet, including live Internet shows. The most comprehensive version of their promotional materials and a description of the abusive program is at the defendants' website, www.tbafoundation.com.

18. As stated in TBA's website, "TBA takes a revolutionary, non-confrontational approach by delivering a proven method of eliminating income tax permanently and removing yourself completely from the system without sacrificing the use of your social security number."

19. In promoting and explaining their scheme, defendants have made the following false or fraudulent statements:

- If you are not a U.S. citizen, you are not obligated to pay income taxes.
- The expatriated/repatriated individual is no longer under the jurisdiction of the IRS.
- By expatriation/repatriation you are only giving up your U.S. citizenship, not your American Citizenship.
- The United States boundary is solely within the confines of Washington, D.C., and the

United States government has power to legislate only within those confines.

- The expatriation/repatriation program allows persons to terminate all so-called contracts with the Federal Government, thereby relieving them of their income tax obligations.
- The IRS has no authority to examine a person's tax liabilities if the person has entered the expatriation/repatriation program.
- Cooper has the only documented case where the government admitted the contracts that bind us to a voluntary income tax system. TBA has successfully proven these contracts to be fraudulent with the concurrence of the President of the U.S., Chief Justice Rehnquist of the U.S. Supreme Court, many of the State Chief Justices, many of the Governors of each States and the Commissioner of Internal Revenue.

20. The defendants' promotional materials provide "testimonials" in order to induce customers to purchase the defendants' tax evasion schemes. Statements in the testimonials include:

- By renouncing the inferior US citizenship and reclaiming American Citizenship, we set ourselves free again. A side benefit is that we are removed from the jurisdiction of the fraudulent IRS. – Janis G, Missouri
- In 2001 I learned of TBA, joined right away, filed my paper work and served this to the IRS. The tax lien was removed and the last letter from the IRS was, "Sorry for any inconvenience this office may have caused you." – Dale R, Florida
- After 25 years of pursuing Tax Freedom, I finally found the solution. – Ken H, North Carolina
- Taking Back America is a wonderful opportunity to free yourself from a "voluntary" tax system known as Income Tax. By getting involved you can help others do the same and help your country at the same time. I am so thankful to TBA for the positive impact they have made in my life, thanks TBA. – Michael N, Virginia
- I have briefly studied the Federal Reserve and the fraudulent collection of federal and state income tax on and off for the past five years. Quite frankly, I was too afraid to exercise my rights to withdraw from the system with the methods available – too confrontational. With TBA, we can educate ourselves and by working together, eradicate that fear. TBA has an easy-to-understand, proven method of

Expatriation/Repatriation that does work. Many thanks to Gary Cooper for making this program available to us. - Dick L, Georgia

21. Participation in the defendants' abusive program results in customers' failing to file federal income tax returns, failing to have the proper amount of federal income taxes withheld from wages, and failing to pay their federal tax liabilities.

22. On TBA's website, www.tbafoundation.com, Mr. Cooper is described as a "self-taught, non-union Barrister at Law" who "give[s] legal advice and advice in the law," and who has distinguished himself as a "Law Barrister and Lawyer." According to the website, Cooper's "title 'Barrister' comes from years of deciphering and decoding the web of statutes and the law."

23. Mr. Cooper was convicted in 1990 under I.R.C. § 7201 for willfully attempting to evade or defeat the payment of federal income taxes by failing to file income tax returns, failing to pay income tax and by filing false employee's withholding allowance certificates. (*United States v. Cooper*, Case No. 89-109-CR-WMH, S.D. Fla.) Cooper's position in the criminal case was similar to the one the defendants espouse in their abusive tax program—chiefly, that an individual can renounce his citizenship and become exempt from federal taxes.

Count I

Injunction under I.R.C. § 7408 for violations of I.R.C. § 6700

24. The United States incorporates by reference the allegations contained in paragraphs 1 through 23.

25. I.R.C. § 7408 authorizes a court to enjoin persons who have engaged in conduct subject to penalty under I.R.C. § 6700 from engaging in further such conduct.

26. I.R.C. § 6700 imposes a penalty on any person who organizes or sells a plan or arrangement and in so doing makes a statement with respect to the allowability of any deduction or credit, the excludability of any income, or the securing of any tax benefit by participating in the plan or arrangement that the person knows or has reason to know is false or fraudulent as to any material matter:

27. Defendants organize and sell abusive tax schemes. In organizing and selling their abusive tax schemes, defendants make statements regarding the tax benefits associated with participation in the scheme that they know are false or fraudulent as to material matters within the meaning of I.R.C. § 6700.

28. Defendants have persisted in promoting their fraudulent tax scheme after being advised that their conduct was subject to penalty under I.R.C. § 6700, and subject to injunction under I.R.C. § 7408.

29. Unless enjoined by this Court, the defendants are likely to continue to organize and sell their abusive tax schemes.

Count II
Injunction under I.R.C. § 7402

30. The United States incorporates by reference the allegations contained in paragraphs 1 through 29.

31. I.R.C. § 7402 authorizes Courts to issue injunctions as may be necessary or appropriate for the enforcement of the internal revenue laws.

32. Defendants, through the actions described above, have engaged in conduct that interferes

substantially with the administration and enforcement of the internal revenue laws.

33. Defendants' conduct results in irreparable harm to the United States and the United States has no adequate remedy at law. Defendants' conduct is causing and will continue to cause substantial revenue losses to the United States Treasury, much of which may be unrecoverable.

34. Unless defendants are enjoined, the IRS will have to devote substantial time and resources to identify and locate their customers, and then construct and examine those persons' tax returns and liabilities. The burden of pursuing individual customers may be an insurmountable obstacle, given the IRS's limited resources.

35. If defendants are not enjoined, they likely will continue to engage in conduct that obstructs and interferes with the enforcement of the internal revenue laws.

Relief Sought

WHEREFORE, the United States prays for the following relief:

A. That the Court find that each of the defendants has engaged in conduct subject to penalty under I.R.C. § 6700, and that injunctive relief is appropriate under I.R.C. § 7408 to prevent the defendants, and any business or entity through which they operate, and anyone acting in concert with them, from engaging in further such conduct;

B. That the Court find that each of the defendants has engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief against the defendants, and any business or entity through which they operate, and anyone acting in concert with them, is appropriate to prevent the recurrence of that conduct pursuant to the Court's powers under I.R.C. § 7402(a);

C. That the Court, pursuant to I.R.C. §§ 7402 and 7408, enter a permanent injunction prohibiting the defendants, individually and doing business through their web site www.tbafoundation.com, or any other entity, and their representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with them, including their distributors, from directly or indirectly:

- (1) Organizing, promoting, marketing, or selling any abusive tax shelter, plan or arrangement that advises or encourages taxpayers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities;
- (2) Making false statements about the securing of any tax benefit by the reason of participating in their program, including the false statement that American citizens are not required to pay federal income tax;
- (3) Encouraging, instructing, advising and assisting others to violate the tax laws, including to evade the payment of taxes;
- (4) Engaging in conduct subject to penalty under I.R.C. § 6700, *i.e.*, by making or furnishing, in connection with the organization or sale of an abusive shelter, plan, or arrangement, a statement the defendants know or have reason to know to be false or fraudulent as to any material matter;
- (5) Engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws by the Internal Revenue Service.

D. That this Court, pursuant to I.R.C. § 7402, enter an injunction requiring defendants to produce to the United States any records in their possession or control, or to which they have access, identifying the persons who have purchased their abusive tax plans, arrangements or programs (purchased directly from them or from their associates, distributors or related entities);

E. That this Court, pursuant to I.R.C. § 7402, enter an injunction requiring defendants to

contact by mail (or by e-mail, if an address is unknown) all individuals who have previously purchased their abusive tax shelters, plans, arrangements or programs, including the expatriation/repatriation program, UBTOs, the Barrister Course, or any other tax shelter, plan or program in which defendants have been involved either individually or through Taking Back America, and inform those individuals of the Court's findings concerning the falsity of the defendants' prior representations and attach a copy of the permanent injunction against the defendants and their associates and related entities, and to file with the Court, within 30 days of the date the permanent injunction is entered, a certification that they have done so;

F. That this Court, pursuant to L.R.C. § 7402, enter an injunction requiring defendants and their representative, agents, servants, employees, attorneys, and those persons in active concert or participation with them, including their distributors, to remove from their websites, including www.tbafoundation.com, all abusive tax scheme promotional materials, false commercial speech, and materials designed to incite others imminently to violate the law (including the tax laws), to display prominently on the first page of those websites a complete copy of the Court's permanent injunction, and to maintain the web sites for one year with a complete copy of the Court's permanent injunction so displayed throughout that time;

G. That this Court order that the United States is permitted to engage in post-judgment discovery to ensure compliance with the permanent injunction;

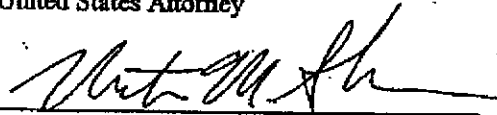
H. That this Court retain jurisdiction over this action for purposes of implementing and enforcing the final judgment and any additional orders necessary and appropriate to the public interest;

and

I. For such other and further relief as this Court may deem proper and just.

Respectfully submitted,

JOHN W. SUTHERS
United States Attorney



MARTIN M. SHOEMAKER
Trial Attorney, Tax Division
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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO
LEWIS T. BABCOCK, CHIEF JUDGE

FILED
UNITED STATES DISTRICT COURT
DENVER, COLORADO

SEP 12 2003

GREGORY C. LANGHAM
CLERK

Civil Case No. 03-B-1127 (PAC)

UNITED STATES OF AMERICA,

Plaintiff,

v.

AUSTIN GARY COOPER, individually and d/b/a Taking Back America;
MARTHA E. COOPER, individually and d/b/a Taking Back America; and
TAKING BACK AMERICA, an unincorporated organization,

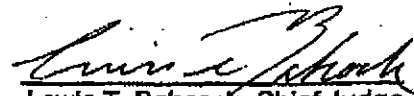
Defendants.

ORDER

Upon the United States' motion for entry of preliminary injunction or, alternatively,
request for hearing,

IT IS ORDERED that a hearing on the motion for entry of preliminary injunction is
set on **Thursday, October 30, 2003 at 1:30 p.m.** in Courtroom 1, 901 19th Street, Denver,
Colorado.

BY THE COURT:


Lewis T. Babcock, Chief Judge


Dated: September 12, 2003



IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

CERTIFICATE OF SERVICE

Civil-Case No. 03-B-1127 (PAC)

The undersigned certifies that a copy of the foregoing  was
served on 9-12, 2003, by:

() delivery to:

(X) depositing the same in the United States Mail, postage prepaid, addressed
to:

Martin M. Shoemaker
Trial Attorney, Tax Division
U. S. Department of Justice
P. O. Box 7238
555 4th Street, N.W., Room 8921
Washington, DC 20044

Austin Gary Cooper
Martha E. Cooper
861 West County Road 66E
Fort Collins, CO 80524

Taking Back America
295 East 29th Street, #240
Loveland, CO 80538


Deputy Clerk

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

CHIEF JUDGE LEWIS T. BABCOCK

Courtroom Deputy:
Court Reporter:

Deborah Hansen
Gwen Daniel

Date: October 30, 2003

Case No. 03-B-1127 (PAC)

Counsel:

UNITED STATES OF AMERICA,

Martin Shoemaker

Plaintiff,

v.

AUSTIN GARY COOPER, et al.,

no appearances

Defendant.

COURTROOM MINUTES

HEARING ON MOTION FOR PRELIMINARY INJUNCTION

01:44 p.m. Court in Session

Court's comments

The matter is before the Court for hearing upon the plaintiff's motion for a preliminary injunction. The matter was scheduled by order entered on September 12, 2003, served upon defendants by mail at their respective addresses, setting a hearing for today at 1:30 p.m. The time is 1:45. The defendants do not appear in person and have filed no viable response to the plaintiff's motion.

The government submits the motion on the papers filed.

The Court enters upon the record findings and conclusions

Mr. Montgomery's comments



03-B-1127 (PAC)

October 30, 2003

Mr. Montgomery's further comments that the Defendant Taking Back America has changed its name within the last month or so.

GOVERNMENT'S WITNESS DENNIS MONTGOMERY (sworn)
02:03 Direct (by Mr. Shoemaker)

02:07 Court

02:09 Direct continued

Court's further comments

Based upon the findings and conclusions, the Court will issue the preliminary injunction.

02:15 p.m. Court in Recess

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FILED
UNITED STATES DISTRICT COURT
DENVER, COLORADO

NOV 20 2003

GREGORY C. LANGHAM
CLERK

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Civil Action No. 03-B-1127 (PAC)

UNITED STATES OF AMERICA,

Plaintiff,

v.

AUSTIN GARY COOPER, individually and d/b/a Taking Back America;
MARTHA E. COOPER, individually and d/b/a Taking Back America;
TAKING BACK AMERICA, an unincorporated organization.

Defendants.

PERMANENT INJUNCTION ORDER

This action comes before the Court upon the entry of default by the clerk on November 3, 2003, and the Plaintiff's motion for entry of judgment against each of the Defendants under Fed. R. Civ. P. 55(b)(2), supported by a memorandum of law and a declaration demonstrating that none of Defendants is an infant or incompetent person or in the military. Accordingly, judgment is hereby entered in favor of the Plaintiff, United States of America, and against Defendants Austin Gary Cooper, Martha E. Cooper and Taking Back America (now known as The Ten Foundation).

The Court finds that Defendants engaged in conduct subject to penalty under 26 U.S.C. § 6700, and that injunctive relief is appropriate under 26 U.S.C. § 7408 to prevent the Defendants and anyone acting in concert with them from engaging in further such conduct. The Court further finds that



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the Defendants engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate pursuant to the Court's inherent equity powers and 26 U.S.C. § 7402(a) to prevent the recurrence of that conduct.

Based on the foregoing and the record in this case, including the Plaintiff's motion for preliminary injunction and supporting documents, the evidence presented at the hearing on that motion, and the Court's Preliminary Injunction Order, and for good cause shown, IT IS HEREBY ORDERED that Defendants Austin Gary Cooper, Martha E. Cooper, Taking Back America, now known as The Ten Foundation, individually and doing business through their websites, www.thefoundation.com, www.tenfoundation.com, www.guardingtheten.com, and www.peral.org, or any other entity, and their representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with them, including their distributors, who receive actual notice of this Order, are enjoined from:

- (1) Organizing, promoting, marketing, or selling any abusive tax shelter, plan or arrangement that advises or encourages taxpayers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities, including the expatriation/repatriation program;
- (2) Making false statements about the securing of any tax benefit by the reason of participating in their program, including the false statement that American citizens are not required to pay federal income tax;
- (3) Encouraging, instructing, advising and assisting others to violate the tax laws, including to evade the payment of taxes;
- (4) Engaging in conduct subject to penalty under I.R.C. § 6700, i.e., by making or furnishing, in connection with the organization or sale of an abusive shelter, plan, or arrangement, a statement the defendants know or have reason to know to be false or fraudulent as to any

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material matter;

(5) Engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws by the Internal Revenue Service.

Further, IT IS HEREBY ORDERED that Defendants provide to the United States their complete customer list identifying the persons who have purchased (either directly from them or from their associates, distributors or related entities) their abusive tax plans, arrangements or programs. The Coopers must each file a sworn certificate of compliance, each swearing that he/she has complied with this portion of the Order, within 10 days of the date of this Order.

Further, IT IS HEREBY ORDERED that Defendants provide a copy of this Permanent Injunction Order by First Class Mail (or by e-mail, if an address is unknown) to all individuals who have previously purchased their abusive tax shelters, plans, arrangements or programs, including the expatriation/repatriation program. Defendants will bear the costs of providing the copy of the Permanent Injunction Order to their customers. The Coopers must each file a sworn certificate of compliance, each swearing that he/she has complied with this portion of the Order, within 10 days of the date of this Order.

Further, IT IS HEREBY ORDERED that Defendants and their representative, agents, servants, employees, attorneys, and those persons in active concert or participation with them, including their distributors: (1) to remove from their websites, including www.tbafoundation.com, www.tenfoundation.com, www.guardingtheten.com, and www.parell.org, all abusive tax scheme promotional materials, false commercial speech, and materials designed to incite others imminently to

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violate the law (including the tax laws); (2) to display prominently on the first page of those websites a complete copy of this Permanent Injunction Order within 10 days of the date of this Order; and (3) to maintain the purged websites, with the Permanent Injunction Order prominently displayed, until such time as this Court orders otherwise. Defendants shall bear the costs associated with posting the Court's order and maintaining the websites during this period. The Coopers must each file a sworn certificate of compliance, each swearing that he/she has complied with this portion of the Order, within 10 days of the date of this Order.

Further, IT IS HEREBY ORDERED that the United States is permitted to engage in post-judgment discovery to ensure compliance with the Permanent Injunction Order.

Finally, IT IS HEREBY ORDERED that this Court shall retain jurisdiction over this action for purposes of implementing and enforcing the Permanent Injunction Order and any additional orders necessary and appropriate to the public interest.

Dated: Nov 19, 2003

BY THE COURT:


UNITED STATES DISTRICT JUDGE

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Civil Action No. 03-cv-1127-LTB-PAC

UNITED STATES OF AMERICA,

Plaintiff,

vs.

AUSTIN GARY COOPER, individually and d/b/a Taking Back America,
MARTHA E. COOPER, individually and d/b/a Taking Back America,
and TAKING BACK AMERICA, an unincorporated organization,

Defendants.

REPORTER'S TRANSCRIPT
Contempt Hearing

Proceedings before the HONORABLE LEWIS T. BABCOCK,
Judge, United States District Court for the District of
Colorado, commencing at 2 p.m., on the 7th day of May, 2004, in
Courtroom A201, United States Courthouse, Denver, Colorado.

APPEARANCES

MARTIN SHOEMAKER, United States Department of
Justice, P.O. Box 7238, 555 4th Street, N.W., Room 8921,
Washington, D.C., 20044, for plaintiff.

AUSTIN GARY COOPER, 861 West County Road 66E, Fort
Collins, CO 80524, pro se.

Proceeding Reported by Mechanical Stenography, Transcription
Produced via Computer by Kara Spitler, RMR, CRR,
901 19th Street, Denver, CO, 80294, (303) 623-3080

GOVERNMENT

US01014

PROCEEDINGS

(In open court at 2 p.m.)

THE COURT: Please be seated.

This is 03-B-1127, United States of America,
plaintiff, vs. Austin Gary Cooper, individually and d/b/a
Taking Back America; Martha E. Cooper, individually and d/b/a
Taking Back America; and Taking Back America, an unincorporated
organization.

Appearances, please.

MR. SHOEMAKER: Martin Shoemaker for the United
States.

THE COURT: And you are Austin Gary Cooper, sir?

MR. COOPER: Yes. Upper lower case, not in all caps.

THE COURT: Okay. I note that Martha E. Cooper is not
present.

Now, let me set the record for the purposes of this
hearing.

MR. COOPER: May I say something first, please, sir?

THE COURT: Pardon me?

MR. COOPER: May I say something first?

THE COURT: No.

MR. COOPER: Okay.

THE COURT: I will set the record, and then I will
give you an opportunity to address the Court.

On November the 19th, 2003, I entered a permanent

1 injunction order. It is the order at issue, which was filed on
2 November 20, 2003. That permanent injunction order ordered
3 that the defendants provide to the United States their complete
4 customer list identifying the persons who have purchased either
5 directly from them or from their associates, distributors, or
6 related entities their abusive tax claims arrangements or
7 programs. Defendants Austin Gary and Martha E. Cooper must
8 each file a sworn certificate of compliance, each swearing that
9 he/she has complied with this portion of the order within ten
10 days from the date of the permanent injunction order;
11 defendants provide a copy of the permanent injunction order by
12 first class mail or an e-mail, if an address is unknown, to all
13 individuals who have previously purchased their abusive
14 tax-shelter plans, program, or arrangements, including the
15 expatriation repatriation program; that defendants will bear
16 the costs of providing the copy of the permanent injunction
17 order to their customers; defendants must file a sworn
18 certificate of compliance, each swearing that he/she has
19 complied with this portion of the order within ten days from
20 the date of the permanent injunction order; that defendants and
21 their representatives, agents, servants, employees, attorneys,
22 and those persons in active concert and participation with
23 them, including their distributors, remove from their web
24 sites, and then I identify the web sites, all abusive tax
25 schemes, professional materials, false commercial speech, and

1 materials designed to incite others imminently to violate the
2 law, including the tax laws; to display prominently on the
3 first page of those web sites a complete copy of the permanent
4 injunction order within ten days from the date of the order;
5 and to maintain the purged web sites with the permanent
6 injunction order prominently displayed until such time as this
7 Court orders otherwise; that defendants shall bear the costs
8 associated with posting the Court's order and maintaining the
9 web sites during this period.

10 Defendants must each file a sworn certificate of
11 compliance, each swearing that he/she has complied with this
12 portion of the order within ten days from the date of the
13 permanent injunction order.

14 On December 11, 2003, plaintiff filed its motion to
15 hold defendants in contempt of the permanent injunction order.
16 On February 4, 2004, this Court set a hearing on the motion for
17 entry of contempt for Friday, March 12, 2004, at 3 p.m.,
18 courtroom 1, 901 19th Street, Denver, Colorado. The order
19 setting this hearing was served by the clerk of this court by
20 depositing the same in the United States mail, postage prepaid
21 to Austin Gary Cooper and Martha E. Cooper at 861 West County
22 Road 66E, Fort Collins, Colorado 80524, and Taking Back
23 America, 295 East 29th Street, No. 240, Loveland, Colorado
24 80538. The permanent injunction order was likewise served on
25 November 20, 2003. The evidence that I have previously

1 received established receipt of the permanent injunction order
2 by the defendants.

3 The show-cause order was accomplished on motion of the
4 plaintiff on December 15, 2003, ordering defendants to respond
5 as to why they should not be held in contempt for violating the
6 November 20, 2003 permanent injunction order. Show-cause order
7 was likewise served upon the defendants by depositing in the
8 mail as I have previously outlined at those addresses. On
9 December 15, 2003, I determined that defendants had the ability
10 to comply with the permanent injunction order based on evidence
11 previously received.

12 MR. COOPER: I object.

13 THE COURT: Well, hang on.

14 Now, I also noted in my order of March 16, 2004 --

15 MR. COOPER: You forgot to bring out the fact that we
16 filed documentation in this tribunal attacking, challenging
17 jurisdiction. You conveniently left that out. And that we
18 also charge you with criminal actions, merchant Babcock. If
19 that's you, sir, I don't know who that is.

20 THE COURT: You did file such a document which was
21 nonresponsive and prolix, irrelevant, and I struck it.

22 MR. COOPER: I formally charge you with 31 counts of
23 treason and 31 counts of conspiracy to commit treason for the
24 record, merchant Babcock.

25 THE COURT: So noted.

1 Now, when I entered my order of March 16, 2004, I
2 noted that the plaintiff had requested not only the monetary
3 sanctions on an escalating basis but that upon a failure to
4 comply with the permanent injunction order and the maximum
5 monetary coercive sanctions of \$50,000 were made known to me,
6 the government requested that the defendants be civilly
7 incarcerated. Acknowledging the law of contempt, that there
8 are Sixth Amendment rights to counsel and Fifth Amendment
9 rights to due process, I declined to do so.

10 MR. COOPER: I'm sorry, sir, what did you say?

11 THE COURT: I'm going to get to that again.

12 In the March 16 order, I warned the defendants that
13 failure to comply with the permanent injunction order and after
14 monetary sanctions reached \$50,000, there would result the
15 issuance of a citation and the further warning that upon being
16 found in continued contempt of the Court for failure to comply
17 with the permanent injunction order, defendants may be civilly
18 incarcerated until such time as they comply with the provisions
19 of the permanent injunction order.

20 Now, Mr. Cooper, here's what I want you to understand.
21 The reason why you're here today is because it has been made
22 known to me by filing from the plaintiff --

23 MR. COOPER: I beg your pardon --

24 THE COURT: -- that you have failed --

25 MR. COOPER: I have a --

1 THE COURT: You have a hearing problem?

2 MR. COOPER: I have certain tone problems. If you can
3 move that post, it sometimes helps if I can see your mouth,
4 also.

5 THE COURT: Sure, be happy to.

6 MR. COOPER: That container.

7 THE COURT: Is that better?

8 MR. COOPER: Yes, thank you.

9 THE COURT: Sure.

10 The reason why you're here is it has been made known
11 to me by the plaintiff that you have continued, even after the
12 monetary coercive civil sanctions have been imposed up to
13 \$50,000, that you continue to fail to comply in any particular
14 with the permanent injunction order. So what the plaintiff
15 would be asking at this hearing is that you be found to be in
16 continued contempt for failing to comply with the order of this
17 Court.

18 Now, I will tell you, even though you disagree, that
19 this Court has jurisdiction; I have already determined
20 jurisdiction. I know --

21 MR. COOPER: You may usurp it, but you don't have it.
22 There's a big difference here.

23 THE COURT: Well, that would be, I guess, for a higher
24 court to, the Tenth Circuit Court of Appeals on an appropriate
25 appeal, to determine.

1 MR. COOPER: No, not through your tribunals.

2 THE COURT: Now, the reason why you're here is this.
3 The government is asking at this point in time that you be
4 civilly committed by an order from me; that is, to jail.

5 MR. COOPER: I'm in jail already, so what difference
6 does that make?

7 THE COURT: You're in jail in a different
8 jurisdiction.

9 MR. COOPER: No, sir, it's the same thing. They have
10 doors. You all work together. The bar association, state,
11 federal, the same thing.

12 THE COURT: Well, listen to me.

13 MR. COOPER: Yes, I'm listening.

14 THE COURT: I want you to know why you're here, and
15 the reason why you're here is because the government is asking
16 me -- well, the plaintiff is asking me, to issue an order of
17 civil commitment.

18 MR. COOPER: Uh-huh.

19 THE COURT: What I want you to know about the
20 difference in the jail where you are now and why you're there
21 and what the type of incarceration is here is that where you
22 are now, you don't take the keys to the jail with you; that is,
23 you serve your term of imprisonment as imposed by, as I
24 understand it, the county court of Larimer County.

25 The difference is this. If I enter an order of civil

1 commitment here, you take the keys with you. And the keys are
2 these:

3 As soon as you comply with my permanent injunction
4 order and you show this Court that you have done so, you turn
5 the lock on the jail door and you are released. Do you
6 understand the difference?

7 MR. COOPER: Yes, I do.

8 THE COURT: Okay.

9 MR. COOPER: May I make some statements?

10 THE COURT: Not yet.

11 MR. COOPER: Okay. Thank you.

12 THE COURT: Not yet. Because I'm not quite
13 finished --

14 MR. COOPER: Thank you.

15 THE COURT: -- telling you what you need to know.

16 I mentioned the Sixth Amendment. I will tell you that
17 you have a right under the Sixth Amendment to have an attorney
18 represent you in this proceeding.

19 MR. COOPER: Where does it say "attorney" in there?
20 It says "counsel." That's not attorney. Attorney comes from
21 the word "torn," which means a feudal system by which they take
22 what you have and give it to the landlord. It's actually a
23 treasonous position. It's a title. It also, you have esquire
24 behind your name which is a title just of nobility. So where
25 does "attorney" come?

1 THE COURT: Let me amend that. You have the right to
2 the appointment of counsel.

3 MR. COOPER: To the assistance of counsel, I thought
4 it said.

5 THE COURT: A counsel.

6 MR. COOPER: Yes.

7 THE COURT: A counsel. Do you want me to read the
8 Sixth Amendment to you?

9 MR. COOPER: I know what it says; it says assistance
10 of counsel.

11 THE COURT: Assistance of counsel, that's exactly
12 right. Competent counsel.

13 MR. COOPER: It doesn't say "attorney" at all.

14 THE COURT: I just agreed with you. Be sure that
15 we're all on the same page.

16 MR. COOPER: The Sixth Amendment doesn't say
17 "attorney."

18 THE COURT: No, I just agreed with you. Let me read
19 the Sixth Amendment to you; I have it right here in front of
20 me.

21 MR. COOPER: Please do.

22 THE COURT: In all criminal prosecution, the accused
23 shall enjoy the right to a speedy and public trial by an
24 impartial jury of the state and district where the crime shall
25 have been committed, which district shall have been previously

1 ascertained by law, and to be informed of the nature and cause
2 of the accusation, to be confronted with the witnesses against
3 him, to have compulsory process for obtaining witnesses in his
4 favor, and to have the assistance of counsel for his defense.

5 MR. COOPER: Fantastic, sir, because I have a list of
6 compulsory-process people I would like to subpoena, as many
7 subpoenas from you; and since you did read that in fact for the
8 record, I have a list of them here. Including you, including
9 this man, and many other people in the government.

10 THE COURT: Do you want this Court to appoint counsel
11 for you?

12 MR. COOPER: Appoint it, no, sir. What counsel would
13 you get?

14 THE COURT: I would get somebody from the Criminal
15 Justice Act panel.

16 MR. COOPER: If I can say something to you. The
17 Department of Justice, there's a Latin phrase underneath it, it
18 says, He who follows the god of justice, which means they are
19 pagan worshippers. Now that's an interesting statement to have
20 at the Department of Justice symbol. So, no, I don't believe
21 in paganism or brought into paganism.

22 THE COURT: Okay.

23 MR. COOPER: And for --

24 THE COURT: You know why you're here today.

25 MR. COOPER: I'm sorry?

1 THE COURT: Do you know why you're here today?

2 MR. COOPER: I'm curious to know the nature and cause.
3 I've challenged jurisdiction and you arbitrarily just kick it
4 out because we've got bar association, bar association, we've
5 got the organization here. Okay. So since jurisdiction has
6 been challenged and that's as a matter of law, consequence
7 subject matter, personam jurisdiction has been challenged, it
8 has been to be proved. Shoemaker never proved it.

9 THE COURT: He did; he proved it to me.

10 MR. COOPER: Wait a minute now; you're in the same
11 team. You both get a payoff from the commissioner. So there's
12 a little tricky area here where how did he prove it to you and
13 not file jurisdiction to prove it to me.

14 THE COURT: I don't have to prove it to you.

15 MR. COOPER: So you're on the same team.

16 THE COURT: Oh, no.

17 MR. COOPER: Isn't that conspiracy?

18 THE COURT: Well, sir, let me tell you something --

19 MR. COOPER: Isn't that conspiracy?

20 THE COURT: Let me tell you what I learned --

21 MR. COOPER: Yes, sir.

22 THE COURT: -- very early on. It is this. When
23 counsel or a party to a case calls the judge a son of a
24 bitch --

25 MR. COOPER: Who did that --

1 THE COURT: -- the last thing the judge wants to do is
2 say, no, I'm not because then the issue in the case is just
3 that. So I'm not playing that game with you today.

4 MR. COOPER: I'm not calling you that. When did I say
5 that. I said treasonous. There's a big difference.

6 THE COURT: Whatever.

7 MR. COOPER: Treasonous means that you've committed
8 treason against the people. Son of a bitch has to do with a
9 mother that somebody that's not married --

10 THE COURT: You have a right, if you want for me to
11 appoint counsel for you. Yes or no.

12 MR. COOPER: We back up. What's the nature and cause
13 of the accusation, sir.

14 THE COURT: I'll tell you. I just spent about 15
15 minutes telling you. It is your failure to comply with the
16 order of permanent injunction order entered in this court.

17 MR. COOPER: Could you please quote the statutes
18 involved, sir, so I can have something to work with here.

19 THE COURT: You received these papers?

20 MR. COOPER: Could you quote the statutes involved,
21 sir.

22 THE COURT: The only statute I need today, the only
23 statute I need today is this and it's not a statute. It's my
24 permanent-injunction order. It's an order of this Court to
25 you.

1 MR. COOPER: What gives you the jurisdiction to just
2 override whatever we filed and decide with your own
3 corporation, sir. What statute does that. May I ask.

4 Urin vs. Tompkins said there is no federal common law,
5 so you dropped yourself out of the common-law issue altogether.
6 You say I have compulsory process, and yet you don't offer me
7 subpoenas to have compulsory process. I would be happy to do
8 that.

9 Let's make the records clear. You have a copy of
10 every single person that's ever done any documentation with our
11 organization. They were served on the president, Chief Justice
12 Rehnquist, the commissioner of internal revenue, the state
13 chief justice, and the governor. Registered mail. So they
14 have exactly the list of every single person that's filed a
15 single thing and these documents were filed well before they
16 began any process. They had to study the documents, they sent
17 them in. Asking these chief officers if they were in error.
18 Same as I did. Now, these documents are based on one of you,
19 merchant Hoeveler in Florida, who specified that the payment of
20 Social Security and use of the postal services to the
21 Department of Justice were the contracts that made us United
22 States citizens, which doesn't even exist in English grammar.
23 And then when I proved those contracts to be fraudulent, that's
24 been going on for over eleven years now, no one has denied or
25 objected to that. Which means failure to object timely, you

1 waive the objection.

2 Therefore, you're simply moving forward with
3 usurpation of jurisdiction. Not to mention the fact that since
4 merchant Hoeveler already declared that as part of the record,
5 been part of the record for 15 years now, then those are the
6 contracts. Unless you have other contracts that you're hiding
7 that don't inform us about what jurisdiction you presume.

8 We have uncovered other areas and that's the treason
9 charge, same with the 31, which is the signature card in the
10 bank which it was interesting that the Internal Revenue Service
11 went to the bank with a signature card. Well, we're already
12 unconcerned that the signature card grants jurisdiction through
13 a case in the 1850s or the 1800s from the supreme tribunal; but
14 there again, that's a fraudulent situation because the
15 judiciary, the Congress were created by we the people. Which
16 means they are our creations. And since the supreme tribunal
17 declared that the banding system was a creation of the Congress
18 and therefore Congress had jurisdiction, well, Congress is a
19 creation of the people. So anything Congress creates, we still
20 own, as we the people.

21 The same thing with eminent domain because how this
22 takes is eminent domain where you decide that you own
23 everything we have in the country, you made us a feudal system.
24 That's what you're declaring, You have a admiralty flag,
25 title 4, United States services, lawyers' edition, not in the

1 other form, only the lawyers' edition. Section 1, interpretive
2 notes of the decision, president, commander in chief of the
3 Army and Navy, can choose a board of three-quarters black. So
4 we're a court martial. There is also many other areas that
5 show that fringe makes that a military flag. I was in the
6 military, that was our colors.

7 This particular tribunal, as we're proceeding here, we
8 know it's a usurpation, we know it's fraud. It's political
9 hype. You have a list of every single person, you've had it
10 from the person. Every person has it. They sent it in
11 registered mail. It's never ended. There's nothing ever been
12 hidden. You've already taken the documentation from the banks,
13 the IRS did, so they have everybody, they have a list of
14 everything. It's never been hidden. Never has.

15 So, then, what list do you want, the same one you
16 have, and then at what degree. Most of it we don't have
17 anymore. People simply continue with us because sending in
18 their first page of the expatriation shows the date on it. Did
19 they in fact do it. You've never disproven the expatriation,
20 it was stated by one of you, so therefore it's there. Taken to
21 the supreme tribunal and never denied. Not a single word has
22 ever been denied. Justice Rehnquist, all we, the first time I
23 served in 1992, then in 1995, I change it. Rehnquist could
24 have come back and said you're in error, let's sit down, let's
25 sit down and talk and let me show you the error of your ways.

1 But that's not what you people do. You commit crimes
2 by going against people and taking what they have. You don't
3 sit back and say let me show you, say no, because this affects
4 me, it's taking from my theft and therefore I'm going to put
5 you in our concentration camp. Same thing as Nazi Germany.
6 This is a neo-Nazi system we're operating under. I have marks
7 still on my wrists from the handcuffs this morning that's
8 pressed on so hard that I could hardly get over here with the
9 pain. That's what we're operating under. I am in contempt.
10 When you have a military tribunal, when I can't issue, when I
11 can't present evidence and like a proper court of law, I'm in
12 contempt and will be for the rest of my life.

13 You make this a court of law, and I'll respect you and
14 put it on every web site we have of what you are. Make it a
15 court of law, let's go according to law. Compulsory process.
16 The president has been served many times. Let's subpoena the
17 president. Dispute it. Let's subpoena Rehnquist, let's
18 dispute it. You show me that my error and I'll change. Don't
19 tell me I'm going to change by not showing it to me because I'm
20 not going to do it. It's the truth, you've admitted it by not
21 denying it. By simply dismissing it does not deny it.

22 We could have sat down as men, as proper people under
23 the heavenly father. You could have explained this to me and
24 said this is where your error lies. But, no, you don't take
25 the time to do that. That's how you straighten people out, if

1 we are in fact in error. Not by bringing us into your little
2 tribunal here and putting us in your concentration camps.
3 Right now, we have one out of 30 Americans on prison,
4 probation, or parole and growing rapidly. What are you trying
5 to do to us; you're destroying our country.

6 So because I tell the truth, you say you're going to
7 punish me. You punish me already. You've got me in your
8 concentration camp already. You've already separated me from
9 my family, you did that before. You destroyed everything I
10 had. Do you think I'm going to give in to you; tell me the
11 truth, show me my error, and I'll be more than happy to change.
12 I will go out on broadcasts throughout the country and say I
13 was in error. If you can't show it to me, your threats don't
14 mean anything to me. Do you hate me because I tell you the
15 truth, so be it, it's the truth. Deny it. Show me. How come
16 you can't do that.

17 You have well over 60 million statutes in the country
18 that nobody knows. You prosecute people, put them in prison
19 for time and time again beyond imagination. What in the world
20 are we doing, where are you taking us, you under one world
21 government. Do I think it's going to change when you've
22 succeeded in your one world government. Do I think that my
23 family is going to be safe because I've bow down to your
24 concentration tactics here. I'm not going to do that.

25 You tell me the truth. Let's sit down like men and

1 discuss it, you show me the facts of the case and I'll do
2 whatever it takes. If I'm in error, I'm in error. But don't
3 sit back and tell me that you're going to deny it, you're going
4 to dismiss it, and you're going to proceed forward and tell me
5 to go out there and tell people that I'm, I've misled them, no,
6 I have not. So if you're saying that, if you're threatening me
7 that, you know, witness tampering, I think that's called
8 witness tampering, that you're going to put me in your cell
9 which I'm already in one of your concentration camps, if you're
10 going to put me in there unless I go out and lie, it's never
11 going to happen.

12 I serve only one master, the heavenly father Yahuah,
13 definitely not the master of this state, Satan, and that will
14 never happen. So you show me, you sit down like a man. You
15 have these people right here sit down like men or women,
16 whatever the case may be, and you discuss this with me or
17 discuss it with the people. It's easy to do. You have control
18 of all the, all the media. Just go out there and show us where
19 our error is. How come people come in here and ask you where
20 the jurisdiction lies and you ignore it, why do you do that.
21 If you're in law, if you're honest and true who you are, then
22 why don't you just point out to them where the law is. When
23 they ask the nature and cause, why don't you tell them where it
24 is.

25 When we have compulsory process, Sturman down there

1 dismissed all nine of my subpoenas, just arbitrarily knocked
2 them out. I have no witnesses to present. Is that a
3 conspiracy. He said there is no constitutional law in
4 Colorado. Gee, that's a fact. But then he can't be a judge if
5 there's no constitutional law. Absolutely. That's his
6 declaration. Said three times. He never denied it. He said
7 it the first time. Do we have it with you.

8 The United States district court, English grammar says
9 you don't even exist for the district of. You've made Colorado
10 a district of the United States. You're supposed to be the
11 district in. The Constitution, article I, section 8, clause
12 17, does that not exist anymore. You're the -- you're the
13 district in Colorado. So you change it. You create false
14 language. And then you expect us to be able to understand
15 this.

16 Well, I'm going to tell you something, I'm 55 years
17 old. I've been in the military, I've served all I can for this
18 country, and you people started this war with me 15 years ago.
19 I had a wife then that divorced me since. She went down, a
20 state trooper harassed her, I filed a suit in the U.S. district
21 court, I thought this was the greatest place there ever was,
22 the top of the top. I thought you people, you attorneys were
23 here for the people. You kept us free. I discovered wrong --
24 I discovered my error. Because as that process, as we started
25 figuring out what went on where these people were protected

1 over whatever, whatever they could do to the people, then all
2 of the sudden, I'm arrested for tax evasion. I'm walking
3 through a train station, I have your neo-Nazis come up with a
4 gun, and this is what they said, and I quote after they tackled
5 and pushed me to the wall holding a gun to my head, while he
6 was hitting me in the groin three times, he said, move and
7 we'll blow your fucking brains out. Have these people ever
8 been punished for that, not a chance. I went through the same
9 magistrate as the judge we filed against, isn't that
10 remarkable.

11 I went through that whole year, down with Hœveler,
12 the Department of Justice, he who follows the God he is justice
13 or justicia. In that particular hearing down there, they filed
14 it, they went past the speedy trial. Hœveler said you will go
15 to trial no matter what, no matter what the circumstances,
16 you're going to trial. He stated in the hearing, you're right,
17 right in front of my parents, that's the most remarkable thing,
18 you're right, but if you win, the system will collapse, so you
19 will not win. That's what he stated, and that's the same thing
20 here.

21 You're trying to buffalo your way over me, this
22 Department of Justice, where is your justice. What kind of
23 motives do you have, to bring us into one world government. Do
24 you not know when a cancer finishes metastasizing throughout
25 the host, when it kills the host, it kills itself. Let's

1 agree. I say what Patrick Henry says, give me liberty or give
2 me death, think you're going to cheat me under your order, so
3 15 years, it's not going to happen. Kill me if you want, I
4 don't care. I will stand for what I believe in. You show me
5 I'm wrong, I'll admit. You don't show me I'm wrong, try to
6 buffalo me, it's not going to happen.

7 So if you feel the power, the urge to put me again in
8 your concentration camp that I'm already in, so what. So I'm
9 going to be there anyway. Do you really think that I don't
10 think you're going to do it anyway. Do you really think that.
11 You already have the list. You have the exact list that we
12 have. Five of your chief officers has the list and you're
13 telling me you want a list from me.

14 What's wrong with this picture: If that's not
15 political hype or whatever it is, what is it. You have every
16 fact that they've taken, every account from both banks we have.
17 They know everything that went in there. The IRS does. So,
18 then, what are you asking for. The same thing you have. Or
19 has Shoemaker told you that. Let's say that you don't know it.
20 Let's say that you didn't give permission to do that. Then why
21 hasn't Shoemaker filed that they have done that already. Why
22 hasn't he filed that they have the list. Matter of fact, you
23 have several of them because they filed charges also. And then
24 the gall to say that the American people cannot file any
25 charges. Once again, it's not that this is what we've done

1 wrong or you've done wrong, let's discuss it so we'll
2 understand each other, so that we can stay within the realm of
3 justice, so that we can memorialize your 60 million statutes in
4 this country. Let's place us in a situation where we have no
5 power whatsoever, where we have a judiciary that's taken over,
6 even the sheriff of our county says you people have gone awry.

7 You've made the law in this country. What law.
8 You've made statutes. By definition, Uniform Commercial Code,
9 section 1-103:6, it states, and I quote, A statute should be
10 construed in harmony with the common law unless there is a
11 clear legislative intent to abrogate the common law.

12 So you abrogated the law. You took our rights away
13 from us. You brought in the Fourteenth Amendment that's under
14 suspect anyway after the Civil War and then you took our rights
15 away from us. You made us substatus citizens here. United
16 States citizen. The very documentation that Shoemaker files
17 that we're United States citizen. What in the world is that.
18 States becomes an adjective when placed in front of citizen.
19 Now you've got a nonexistent citizen. And that's the
20 jurisdiction you claim. You make us something that our own
21 language says does not exist. And then you take advantage of
22 us. You use our name in all caps. There is nothing in English
23 that says that's proper language. And yet you do this. You
24 make us creatures or whatever. And assume jurisdiction.

25 Where, at what point do you become the kind of people

1 that share with the American people to give us a fighting
2 chance. At what point. Do you give us the opportunity so that
3 we can understand the statutes that you can't understand.
4 They're written, you judge, you change them all the time, you
5 make new decisions on them all the time so nobody knows what's
6 going on, nobody have an inkling of an idea of how to function
7 in this society.

8 We all know every time we turn around, we're going to
9 be placed in one of your concentration camps. How kind of
10 fairness is that. You tell me to take the truth that you don't
11 even deny, that nobody denies, and take it off.

12 Like I said, fair enough. You tell me, you explain it
13 to me. And then I'll go out there and tell everybody I was in
14 error. I'll put it on a web site, I was in error. One of our
15 web sites is simply for health, and you want that off, too?
16 It's for health. It's peril.org.

17 It's a fact that cops get more cancer from the radar
18 guns plus with fluoride that you put in water. It's a nerve
19 poison. Fluoride passes the blood brain barrier, takes the
20 aluminum in the can right to your brain. Why do we have the
21 highest cancer rate in the world in this country. Because of
22 the stuff you're putting on us. Let's change it a little bit.
23 Let's take the fluoride out. Let's stop the radar.

24 If people commit a crime, put their back side in
25 prison. But we're the injured party. This is a civil case

1 that you've never proven jurisdiction, you've taken subpoenas
2 up, you've created all kinds of garbage that mean nothing and
3 say this is what we presume is done. But they didn't say, by
4 the way, we have a copy of every one. Gee, why wasn't that in
5 the original one. Here, we're filing, but we have a copy of
6 every person. Why wasn't that in there. Facts of law. It's
7 right there. Right there in the documents. I mean, right
8 there, he has a copy of every single person. Everything that's
9 been done, he already has a copy. So, then, what is it that
10 you ask of me. What is the nature and cause of this
11 accusation.

12 THE COURT: I will tell you. Since you asked the
13 question.

14 MR. COOPER: Yes.

15 THE COURT: What is not requested of you, but which is
16 ordered from you, is compliance with my permanent-injunction
17 order.

18 MR. COOPER: Well, how is it not complied since you
19 already have it? What are you trying to take from me? What
20 are you trying to ask?

21 THE COURT: All right. Here's where we are.

22 MR. COOPER: Yes.

23 THE COURT: You've been addressing the Court, as I
24 told you you could, now for probably 20 minutes. I'm going to
25 give you five more minutes. If you want to go on.

1 MR. COOPER: Absolutely. I want to tell you
2 something. I've been as honest as I can with you. I've been
3 as honest as I can with your entire evil corporation. I filed
4 the documentation, for years. First thing I did was go to the
5 chief officer, and I asked them before I went on from there,
6 your own merchant judge and the one that stated this document,
7 that said this is true, so therefore I stand on it. If it's
8 not true, then by golly, you tell me it's not true, then you
9 pay me the money, you put me in that concentration camp. Fair
10 enough. If it isn't true. But when he stipulated to contracts
11 and he stipulated to contracts. And it's there. These are
12 facts.

13 So my fairness to you, that's the best I can do. The
14 fact is, we all know what you're going to do. We all know
15 what's going to happen here. This is just a ruse. It's the
16 same thing. It never changes. Every person in this country,
17 like I said, the prison rates are filled when you keep doing
18 that. You want to take every American and make them a felon or
19 whatever, put them in the concentration camps so we have no
20 rights, and you're doing a good job of it right now.

21 So again, I say, you're going to put me in your
22 concentration camp for telling the truth, okay. If you're not
23 going to deny it, show me where it's wrong, you haven't done
24 that, you haven't done anything. All you said was, no, I'm
25 dismissing it. Under what grounds. You know, you're supposed

1 to tell the person. That's supposed to be law. You're
2 supposed to be able to share with the person why and what it
3 is. But since you haven't done that, then you accept it.
4 That's how I look at it. So I'm already in your concentration
5 camp. I know you're going to continue this. I know it's not
6 going to change.

7 But I'm going to tell you something. Here's the
8 facts. You can call those people up and you can change these
9 web sites in a heartbeat, we both know that. Shoemaker can do
10 that. He'll do what you say, they're scared to death of you.
11 They have to act in that tough, the treason is all over, I
12 don't care if you take them all off. The treason charges have
13 been out over the country. My wife sent it to 300 newspaper
14 reporters and to 200 churches, and the people around the
15 country are sending to somebody else. It's growing, whatever
16 happens happens; it makes no difference to me. It's been
17 exposed, it will grow or it won't. So, yes, if you threaten me
18 with your concentration camp, all that, hey, order it, put it
19 on there, I don't care. It's been done. It's been shown.

20 THE COURT: Is what you have just told me your cause
21 for not complying with my permanent-injunction order?

22 MR. COOPER: My cause for not complying with your
23 permanent injunction order is 'cause you never showed me the
24 jurisdiction. I asked you, I filed documentation, you never
25 showed me, so since you don't show me, then I must assume that

1 you usurp it. Show me the jurisdiction. I will be, you know,
2 I'm a law-abiding citizen. That's the your biggest problem,
3 that you can't find anything against me. I know Shoemaker has
4 been looking for that all his life and he can't find a thing
5 against me. I do as I'm told, I always tell people this is the
6 way you're supposed to do it.

7 If you're going to tell me that I've exposed the
8 lawlessness, as I'm commanded by my heavenly father, I know
9 you're going to do, it makes no difference to me, I've done my
10 service. You, I'm going to tell you the funniest part: We
11 would have closed down if Shoemaker hadn't begun. He was the
12 one that helped us to grow. By his filing this idiotic
13 documentation that has no merit whatsoever, never has, he made
14 people look; by the DOJ putting it on their web site, he sent
15 them to our web site. So thank you for that. Appreciate it
16 very much.

17 THE COURT: By my clock, your five minutes is up.

18 Mr. Shoemaker. How -- are you going to present
19 evidence at this time concerning the status of this
20 permanent-injunction order?

21 MR. SHOEMAKER: Your Honor, I could present evidence
22 by Mr. Montgomery that the contempt is ongoing, that the
23 promotion is still being promoted. But I think, I don't think
24 Mr. Cooper disputes that.

25 THE COURT: I don't think he has, either.

1 MR. SHOEMAKER: And I just note for the record that
2 this is an order to show cause or it's a show-cause hearing.
3 Both Mr. and Mrs. Cooper were directed to be here. We served a
4 subpoena on Mrs. Cooper. She's disregarding that.

5 MR. COOPER: I object. No, you didn't, you gave her a
6 copy of something with no seal on it whatsoever. So it's
7 fraud. It's a bogus subpoena.

8 THE COURT: Well, Mr. Cooper, I understand your
9 objection and basis for lack of cause to civilly commit you as
10 a civil commitment in contempt order to be that this Court does
11 not have jurisdiction. This Court does have jurisdiction.

12 MR. COOPER: I disagree.

13 THE COURT: I know you do, and I respect your
14 disagreement; but this Court does have jurisdiction and you
15 remain in civil contempt of this Court's permanent-injunction
16 order.

17 MR. COOPER: Again, I say, show me where I'm wrong,
18 and I'll change. If you're not going to do it, then all you
19 are is just bullying me and so be it.

20 THE COURT: All you have to do, and remember, you're
21 going to take the keys with you.

22 MR. COOPER: I know you were going to do this. Isn't
23 this amazing. Son of a gun. Now you see why we didn't come
24 down here, because there's no justice here. This is a fraud.
25 The whole thing is a fraud. Once again, I charge you once

1 again with witness tampering.

2 I'm going to be in your concentration down there
3 allegedly for nine more months. Do you think you're changing
4 my life? Do you think that history is replete with people, the
5 founding fathers, the messiah himself, the apostles, Mahatma
6 Ghandi, Nelson Mandela, with people who have been harassed by
7 people like you.

8 THE COURT: How much longer do you have to serve there
9 in Larimer County?

10 MR. COOPER: Nine -- you know that.

11 THE COURT: No, I don't know. I have no idea.

12 MR. COOPER: Nine more months.

13 THE COURT: All I know is that's where we had to go to
14 get you to bring you here today.

15 MR. COOPER: I'm sure you all know. I'm sure you all
16 have been talking back and forth.

17 THE COURT: I have no idea. Here's the question. The
18 marshal is here. You are serving, as I understand it, a term
19 on a conviction for some offense in Larimer County?

20 MR. COOPER: Yes.

21 THE COURT: Now, I am finding you, and I will enter a
22 formal written findings of fact and conclusion of law, that you
23 are in continued civil contempt --

24 MR. COOPER: You do that.

25 THE COURT: -- of this Court.

1 MR. COOPER: And I am in contempt of you.

2 THE COURT: And I am going to have you committed until
3 such time --

4 MR. COOPER: So be it.

5 THE COURT: -- until you purge yourself of this
6 contempt.

7 MR. COOPER: So be it.

8 THE COURT: So my question is a technical one and you
9 have told me that this is a concentration camp, but we -- that
10 is not true and here is my question..

11 MR. COOPER: I don't contract with you.

12 THE COURT: And I think I'm asking perhaps the marshal
13 or the chief deputy marshal.

14 If I enter this order of civil commitment, is he
15 committed at the detention facility and is he going to get
16 credit on that Larimer County conviction?

17 I mean, we have two jurisdictions that claim his
18 person at this time.

19 THE MARSHAL: I believe, Your Honor, we have return on
20 the writ, and then once the sentence in Larimer County is
21 complete, then back over to our facility.

22 THE COURT: So you would file a detainer up there?

23 THE MARSHAL: That is correct.

24 THE COURT: Now, one thing that I think is important
25 is that this order be reviewed --

1 MR. COOPER: Let the record reflect that you refused
2 to tell me what the nature and cause, and I said I want
3 compulsory process and you denied that. Let the record reflect
4 that you denied every aspects of the Sixth and Fifth Amendment.
5 I am not facing my accuser because these are simply agents.
6 Let the record reflect that you denied me every semblance of
7 justice in this criminal conspiracy here, so you already read
8 the Sixth Amendment, yet you deny the whole thing. All you
9 said was assistance of counsel.

10 THE COURT: You said you didn't want counsel.

11 MR. COOPER: I said I'd like to have compulsory
12 process.

13 THE COURT: If you wanted that, you had the
14 opportunity to do it before today. And I will tell -- I'm
15 going to tell you, Mr. Cooper, the things that you have filed
16 with this court are slanderous --

17 MR. COOPER: Tribunal; go ahead.

18 THE COURT: It is a court. It is not a tribunal.
19 There is only one judge sitting here. They are slanderous.

20 MR. COOPER: You, the clerk, and you've got the other.
21 That's the tribunal. And you're making me one, too. You're
22 making me a merchant. You are a merchant under the Uniform
23 Commercial Code. You're not even a judge; so is Shoemaker.
24 All are merchants.

25 THE COURT: All of these things that you have said

1 today have been said to courts throughout this land to no avail
2 whatsoever. They are complete nonsense.

3 MR. COOPER: Doesn't that show a conspiracy?

4 THE COURT: They are frivolous nonsense.

5 MR. COOPER: You're frivolous, sir.

6 THE COURT: Well, that's what my wife says from time
7 to time.

8 MR. COOPER: She's correct.

9 THE COURT: Now, what I think we have to do is
10 periodically review this contempt proceeding and this
11 commitment because Mr. Cooper takes the keys with him.

12 MR. COOPER: That's the biggest con game I've ever
13 heard in my life, merchant Babcock, is it, I'm sorry, you never
14 said who it is you were. Babcock.

15 THE COURT: You betcha.

16 MR. COOPER: Merchant Babcock, that's the biggest con
17 game I've ever heard.

18 THE COURT: Whatever.

19 MR. COOPER: Yeah, whatever. I demand --

20 THE COURT: All this rolls off my back like water off
21 a duck's back.

22 MR. COOPER: Of course it does. I'd like to have
23 compulsory process. You gave me the opportunity for counsel.
24 So you brought in the Sixth Amendment and you did in fact read
25 the Sixth Amendment. You didn't say there was no stipulation

1 in there about timing. You read the Sixth Amendment. In there
2 it says "compulsory process." So I'd like my compulsory
3 process.

4 THE COURT: What about that, Mr. Shoemaker?

5 MR. SHOEMAKER: I'm sorry, I didn't understand what he
6 was --

7 THE COURT: He wants to subpoena some people.

8 MR. COOPER: Yes.

9 MR. SHOEMAKER: I would ask who and for what purpose.

10 THE COURT: Well, there is that. Who are you going to
11 subpoena, Mr. Cooper?

12 MR. COOPER: Well, I'm sorry; please help me, I'm at a
13 loss. The Sixth Amendment does not say you have to identify
14 who you're subpoenaing. It says compulsory process. Okay.

15 THE COURT: So, I'll tell you what the problem here
16 is.

17 MR. COOPER: Yeah.

18 THE COURT: I've seen the things that you have
19 attempted to file in this case.

20 MR. COOPER: Uh-huh.

21 THE COURT: They are irrelevant. They are slanderous,
22 they are frivolous, they are prolix, and if you think you're
23 going to bring a parade of witnesses in here to accomplish that
24 same nonsense, you're wrong. If you can show me because you
25 have shown me that what intend to do is to make a mockery of

1 this court, and I'm not going to have that.

2 MR. COOPER: Not a mockery. Treason is treason.

3 THE COURT: If you file something with me indicating
4 who it is and what their testimony will be, I will look at it.

5 MR. COOPER: Dwight Surthan did the same thing. He
6 denied them all. Like I said, this is a game. Why don't you
7 just go ahead and do your thing. Why are you even bringing me
8 in here. Why don't you do your thing, do your little --

9 THE COURT: I'm in the process of doing that now.

10 MR. COOPER: Why do you bring me in here when you know
11 you're going to do it anyway. What is this a game to make you
12 people think that you're actually honest.

13 THE COURT: Here's the way we're going to go at that.
14 I'm not going to have you running up and down the road. So at
15 such point in time as you file proof that you have complied
16 with my injunctive order, you'll be released from this
17 injunctive civil commitment.

18 MR. COOPER: Right. I believe you on that one.

19 THE COURT: You know what I'm talking about.

20 MR. COOPER: Yes, I do. I know that you're
21 treasonous. And I know that it will never stop. We'll put it
22 in every paper in this country. It's already begun. Not just
23 us. What you do with the two of us, it's already begun. It's
24 around the country. You're being shown for who you are, the
25 men of lawlessness, and it's going to go throughout this

1 country. Whatever you do, it makes no difference now. It's
2 already spreading, and it will spread. And you can be looking
3 at a long time in prison, yourself. You and all the other
4 judges, all the other bar attorneys, British accredited
5 registry attorneys.

6 THE COURT: Mr. Shoemaker.

7 MR. COOPER: You are the one that kept pushing this,
8 you started a war with me 15 years ago, and you never stopped,
9 15 years you've been harassing me and you think I'm going to
10 give in to more harassing, you're going to continue on anyway,
11 I have nothing to lose. You think I'm going to kiss your feet,
12 grovel at you, forgive me for telling the truth. It's not
13 going to happen.

14 So three hats and a cot, whatever it takes, I've
15 already been in your concentration camp. You've already done
16 your worst to me; you think you can bother me anymore.

17 THE COURT: I think we better review this order of
18 commitment. We'll do it on

19 MR. COOPER: I don't contract with you. That's a
20 fact.

21 You people are going to destroy our country. British
22 accredited register bar association, you're going to destroy
23 our country and you have these people are going to help you do
24 it. And that's the sad part.

25 THE COURT: We'll review this at, on Friday,

1 June 25 --

2 MR. COOPER: Oh, gee, you surprised me with that one.

3 THE COURT: -- at two o'clock.

4 MR. COOPER: I feel sorry for you; your judgment day
5 will come someday. It will be an interesting time, I'm sure.
6 You and your cohort over here.

7 MR. SHOEMAKER: Your Honor, could I request that
8 Mrs. Cooper be taken into custody?

9 THE COURT: Yeah, I'm going to order a warrant issued
10 forthwith for her arrest.

11 MR. SHOEMAKER: Thank you.

12 THE COURT: All right.

13 This is the order of the Court that the defendant,
14 Gary -- Austin Gary Cooper is to be immediately incarcerated
15 until either he or the other defendants purge themselves of
16 contempt by fully complying with all of the provisions of my
17 November 20, 2003 permanent-injunction order. Upon compliance
18 of that order, defendant Austin Gary Cooper will be released
19 from federal incarceration; and it will be ordered that a
20 warrant issue forthwith for the arrest of the defendant Martha
21 E. Cooper to be brought before the Court within 72 hours of her
22 arrest for further proceedings.

23 And the Court will be in recess.

24 MR. COOPER: May I say one thing before you begin?

25 THE COURT: You've said plenty.

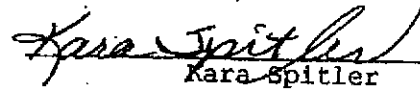
1 THE DEFENDANT: Nazi bastard.

2 (Recess at 2:52 p.m.)

3 REPORTER'S CERTIFICATE

4 I certify that the foregoing is a correct transcript
5 from the record of proceedings in the above-entitled matter.

6 Dated at Denver, Colorado, this 26th day of October, 2005.

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9 Kara Spitler

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