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UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

\_\_\_\_\_  
Three Angels Broadcasting Network, Inc.,  
an Illinois non-profit corporation, and  
Danny Lee Shelton, individually,

Plaintiffs,

v.

Gailon Arthur Joy and Robert Pickle,

Defendants.  
\_\_\_\_\_

Case No.: 07-40098-FDS

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**AFFIDAVIT OF ROBERT PICKLE**

---

NOW COMES Robert Pickle of Halstad Township, Norman County, Minnesota, who deposes and testifies to the following under pain and penalty of perjury:

1. I have reviewed my phone bills for 2007 in order to determine when Dwight Hall of Remnant Publications, Inc. (hereafter "Remnant") (located in the city of Coldwater in Branch County, Michigan) called me. Attached hereto as **Exhibit A** are relevant pages from my November and December 2007 phone bills. The following facts drawn from my phone bills and my memory put the conversation in question between November 16 and 21, 2007.

2. I made calls to Remnant on November 14, 16, 28, and 29, 2007. (Ex. A pp. 2, 5–6).

3. The phone calls to Remnant on November 14 and 16 were attempts to reach Remnant secretary/treasurer Dan Hall in order to make preliminary arrangements for a subpoena *duces tecum*. Dwight Hall then returned my call, with Dan Hall listening in by way of speaker

phone. During the conversation Dwight Hall stated that he would not make it hard for us to obtain documents.

4. I then made calls to Branch County Circuit Court, Coldwater Branch Library, Coldwater City Government, Ovid Township Hall, and the District Court judge's secretary on November 21, 26, and 27, 2007, looking for a suitable place to request Remnant to produce its documents at. (Ex. A pp. 3–5).

5. After securing a conference room at the courthouse, I called Remnant on November 28 and 29, 2007, to see if they would accept service of the subpoena. (Ex. A pp. 5–6). Since Remnant would not accept service, I arranged with the Branch County sheriff's department on November 29, 2007, to serve the subpoena. (Ex. A p. 6). Attached hereto as **Exhibit B** is the email I sent to Faxaway.com on that day, in order to fax the subpoena to the sheriff's department. Attached hereto as **Exhibit C** is the email receipt I received back from Faxaway.com indicating successful transmission of the fax, similar to the receipt I received later that same day after faxing my requests to produce to both the law firms that represent the Plaintiffs in this case.

6. Attached hereto as **Exhibit D** is page 1 of Docket Entry # 29 from W.D.MI Case No. 08-mc-00003-RAE. The docket text for that entry dated July 2, 2008, states, "attorney admission deadline set for 8/1/2008." Since Remnant's motion to amend was filed on June 27, 2008, as Docket Entry # 25, there wasn't a lot of time to complete the requirements before the end of the standard motion briefing schedule.

7. Attached hereto as **Exhibit E** is a letter dated November 11, 2008, written by Plaintiffs' counsel to the Defendants.

8. Along with the letter from Remnant's counsel filed as Docket Entry # 155-2, Remnant's counsel included copies of Exhibit A to Docket Entry # 60 for both Gailon Arthur Joy and myself. His requests for our signature in his letter refers to his wanting us to sign those

copies and return them to him. We did not do so, explaining to him that only non-parties have to sign Exhibit A.

9. Attached hereto as **Exhibit F** are communications between Plaintiffs' counsel and the Defendants dated November 12 and 13, 2008.

10. The " 'Ten Commandments' book" referred to in Plaintiffs' counsel's letter of May 14, 2008 (Doc. 68-2 p. 3), is a 2007 edition of *Ten Commandments Twice Removed.*, by Danny Lee Shelton (hereafter "Shelton") and Shelley Quinn. Since this book was produced by the Plaintiffs in their "confidential" production, I figure that if I use an "abundance of caution" (Doc. 107 p. 4), I can only file the cover of this book if I file it under seal. However, I have at least two other copies of the 2007 edition, and have therefore attached as **Exhibit G** a scan of the cover of one of those two other copies. It says in the upper right-hand corner that over 5 million copies are in print. It therefore cannot be confidential. (Doc. 60 ¶ 1).

11. Attached hereto as **Exhibit H** is a letter dated October 24, 2008, written by Plaintiffs' counsel to the Defendants.

12. Attached hereto as **Exhibit I** are relevant pages from the 2005 edition of the *Seventh-day Adventist Church Manual* dealing with the topic of church discipline. These pages describe the two forms of church discipline within the Seventh-day Adventist Church, one which results in the loss of church offices and the other which results in the loss of church membership. These pages contain a quotation which likens this type of thing to "cleans[ing] the camp from Achans."

13. Attached hereto as **Exhibit J** is an article from [3ABNcritiqued.info](http://3ABNcritiqued.info) which gives quotations from the August 10, 2006, Three Angels Broadcasting Network, Inc. (hereafter "3ABN") broadcast which was a sick attempt at damage control after Alyssa Moore raised sexual assault allegations against Shelton.

14. Attached hereto as **Exhibit K** is a reprint from 3ABNevaluated.info of Dr. Arild Abrahamsen's letter in which he states that Shelton is a psychopath. Reprintings of this letter elsewhere on the internet show that the letter bears the date of June 20, 2006.

15. Attached hereto as **Exhibit L** are selected pages from 3ABN's 2007 IRS Form 990.

16. I have had sources tell me that a particular board member has privately admitted to having been involved with an unsolved murder that took place before his or her becoming a Christian, and that another board member has been a lifelong liar and petty thief.

17. Attached hereto as **Exhibit M** is correspondence between Shelton and Gailon Arthur Joy dated in October 2006. Shelton insinuates that he has dug up dirt on Mr. Joy and will expose him if he doesn't shut up.

18. Attached hereto as **Exhibit N** are communications between Plaintiffs' counsel and the Defendants dated December 24, 2008.

19. Attached hereto as **Exhibit O** are selected pages from 3ABN's 2006 IRS Form 990.

20. Attached hereto as **Exhibit P** is SEC information regarding the 1998 sale of Garwin McNeilus' company.

21. Attached hereto as **Exhibit Q** is an email by 3ABN Board chairman Walter Thompson claiming that Garwin McNeilus had helped pay for this lawsuit.

22. Attached hereto as **Exhibit R** are selected pages from the IRS instructions for the 2006 IRS Form 990.

23. Attached hereto as **Exhibit S** is a post dated February 2, 2007, by Bystander, believed to be Shelton (Doc. 152-15 p. 2) or someone very close to Shelton. Bystander didn't think Defendant Joy would be allowed to see 3ABN's books during the anticipated lawsuit.

FURTHER DEPONENT TESTIFIES NOT.

Signed and sealed this 29th day of December, 2008.

/s/ Bob Pickle

Bob Pickle  
Halstad, MN 56548  
Tel: (218) 456-2568

Subscribed and sworn to me  
this 29th day of December, 2008.

/s/ Perry W. Kolnes

Notary Public—Minnesota

My Commission Expires Jan. 31, 2010

Ex. A



LOCAL PHONE SERVICE

INTERNET

WIRELESS

LONG DISTANCE

DIGITAL TV

CUSTOMER SERVICE

SEARCH

**Manage MyAccount**

My Products & Services

HOME

RESIDENTIAL

SMALL BUSINESS

LARGE BUSINESS

PARTNERS

WHOLESALE

## Residential

LOG IN

Manage Your Account

View eBill

dec

jan

feb

mar

apr

may

jun

jul

aug

sep

oct

nov

**Account**

\*\*\*\*\*

Phone

218-456-2568

Billing Date

Nov 19, 2007

Bill Summary



Customer Service

1-800-860-2255

**218-456-2568**

Date ▲	Time	Place Called	Number Called	Rate	Duration	Amount
--------	------	--------------	---------------	------	----------	--------

<b>Remnant</b>	Nov 14	1:13 pm	COLDWATER, MI	<a href="#">517-279-1304</a>	D	4:00	0.00
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<b>Remnant</b>	Nov 16	10:41 am	COLDWATER, MI	<a href="#">517-279-1304</a>	D	2:00	0.00
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LOCAL PHONE SERVICE

INTERNET

WIRELESS

LONG DISTANCE

DIGITAL TV

CUSTOMER SERVICE

SEARCH

Manage MyAccount

My Products & Services

HOME

RESIDENTIAL

SMALL BUSINESS

LARGE BUSINESS

PARTNERS

WHOLESALE

# Residential

LOG IN

Manage Your Account

View eBill

feb

mar

apr

may

jun

jul

aug

sep

oct

nov

dec

jan



Account \*\*\*\*\*

Phone 218-456-2568

Billing Date Dec 19, 2007

Bill Summary

go

Customer Service

1-800-860-2255

218-456-2568

Date ▲	Time	Place Called	Number Called	Rate	Duration	Amount
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Branch County Circuit Court	Nov 21	7:28 am	COLDWATER, MI	517-279-4304	D	1:00	0.00
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<b>Branch County Circuit Court</b>	Nov 21	7:40 am	COLDWATER, MI	517-279-4304	D	3:00	0.00
<b>Coldwater Branch Library</b>	Nov 21	7:44 am	COLDWATER, MI	517-278-2341	D	2:00	0.00
<b>Coldwater City Gov't</b>	Nov 21	7:52 am	COLDWATER, MI	517-279-9501	D	3:00	0.00
<b>Coldwater Branch Library</b>	Nov 21	8:01 am	COLDWATER, MI	517-278-2341	D	10:00	0.00
<b>Ovid Township Hall</b>	Nov 21	8:39 am	COLDWTR LK, MI	517-238-5999	D	1:00	0.00

<b>Coldwater City Gov't</b>	Nov 26	9:42 am	COLDWATER, MI	517-278-8566	D	3:00	0.00
<b>District Court judge's secretary</b>	Nov 26	10:37 am	COLDWATER, MI	517-279-5106	D	3:00	0.00

District Court judge's secretary	Nov 27	12:13 pm	COLDWATER, MI	<a href="#">517-279-5106</a>	D	1:00	0.00
District Court judge's secretary	Nov 27	12:14 pm	COLDWATER, MI	<a href="#">517-279-5106</a>	D	1:00	0.00
District Court judge's secretary	Nov 27	12:26 pm	COLDWATER, MI	<a href="#">517-279-5106</a>	D	3:00	0.00

Remnant	Nov 28	3:57 pm	COLDWATER, MI	<a href="#">517-279-1304</a>	D	3:00	0.00
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<b>Remnant</b>	Nov 29	7:41 am	COLDWATER, MI	517-279-1304	D	7:00	0.00
<b>Branch County Courthouse</b>	Nov 29	8:46 am	COLDWATER, MI	517-279-4300	D	1:00	0.00
<b>Branch County Circuit Court</b>	Nov 29	8:47 am	COLDWATER, MI	517-279-4304	D	3:00	0.00
<b>Branch County Sheriff</b>	Nov 29	8:53 am	COLDWATER, MI	517-278-2325	D	5:00	0.00
<b>Branch County Sheriff</b>	Nov 29	10:47 am	COLDWATER, MI	517-278-2325	D	1:00	0.00

**Ex. B**

**Subject:** Subpoena to Serve on Dan Hall at Remnant Publications

**From:** Bob

**Date:** Thu, 29 Nov 2007 14:35:44 -0600

**To:** 15172785698@faxaway.com

**Remnant Subpoena final.pdf**

**Content-Type:** application/unknown

**Content-Encoding:** base64

**Ex. C**

**Subject:** [BULK] CONFIRM: Subpoena to Serve on Dan Hall at Remnant Publications  
**From:** faxaway@faxaway.com  
**Date:** Thu, 29 Nov 2007 12:50:49 -0800 -0800  
**To:** bob@\*\*\*

Hello from Faxaway, the world's easiest E-Mail to Fax service!

CONFIRMATION OF YOUR FAX TRANSMISSION  
FAX STATUS: SUCCESSFUL TO 15172785698  
COUNTRY: 1-NORTH AMERICA  
TRANSMISSION: 29-Nov-2007 20:50:53 GMT.  
8 Page(s).  
DURATION: 5.6 Minute  
TOTAL COST: \$0.62  
YOUR FAXAWAY ACCOUNT BALANCE: \$8.63.

For your Faxaway account management please visit this link.  
<http://webfax.faxaway.com>

Find more tips on using Faxaway in our new Users Guide at  
[http://www.faxaway.com/user\\_guide/](http://www.faxaway.com/user_guide/).

P.S.: Do you make international phone calls? Kallback can save you money!  
Whether you call abroad a dozen times a day or only once a month, go to  
<http://www.kallback.com> and start saving NOW on every international call you make!

Check out the following services from ITL:

Kall 8 - 800 Toll Free Service with online self-management tools!! <http://www.kall8.com>  
Kallcents - 24-hour flat rate international long-distance <http://www.kallcents.com>



UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
OFFICE OF THE CLERK  
www.miwd.uscourts.gov



Ex. D

399 Federal Bldg.  
110 Michigan St., NW  
Grand Rapids, MI 49503  
(616) 456-2381

B-35 Federal Bldg.  
410 W. Michigan Ave.  
Kalamazoo, MI 49007  
(269) 337-5706

113 Federal Bldg.  
315 W. Allegan St.  
Lansing, MI 48933  
(517) 377-1559

229 Federal Bldg.  
202 W. Washington St.  
Marquette, MI 49855  
(906) 226-2021

July 2, 2008

Mr. M. Gregory Simpson  
Siegel, Brill, Greupner, Duffy & Foster, P.A.  
100 Washington Avenue South, Ste. 1300  
Minneapolis, MN 55401

RE: in re Out of District Subpoena  
Case No. 1:08-mc-00003 Hon. Richard Alan Enslen

Dear Mr. Simpson:

In reviewing the roll of attorneys admitted to practice in this district, we are not able to locate your name. The following are requisites for an attorney to become a member of the bar of this district:

1. Petition for Admission (see attached), including completion of sponsorship section by an attorney who is admitted to practice in the Western District of Michigan;
2. An original certificate of active status and good standing issued within the last 30 days from the state of the applicant's bar membership; and
3. \$175.00 fee payable to the Clerk, U.S. District Court.

Upon receipt of the above, your application will be submitted to the Chief Judge, or his designee, for review. If the application is granted, your name will be added to the list of attorneys admitted to practice in this district, and you will receive a certificate of admission. While a petition for admission will be accepted for filing in any office, the papers are forwarded to our Grand Rapids office for processing upon receipt. To expedite the process, petitions may be sent directly to Grand Rapids.

Please be certain that you comply with all of the attorney admission requirements. Failure to comply with all of the requirements will delay the processing of your petition. Original signatures are required on all submitted paperwork (copies will not be accepted).

Prior to seeking admission, you must familiarize yourself with the Local Rules which are available on the Court's web site ([www.miwd.uscourts.gov](http://www.miwd.uscourts.gov)). **Pursuant to Western District of Michigan Local Civil Rule 5.7 and Local Criminal Rule 49.10, effective January 1, 2005, attorneys must register to file and serve pleadings electronically by the ECF system.** An E-Filing Registration form is attached.

If you have any questions, please contact the Court at any office listed above.

Sincerely,

Ronald C. Weston, Sr., Clerk

/s/ bd

By: Deputy Clerk

Attachments

**Ex. E**

1300 Washington Square  
100 Washington Avenue South  
Minneapolis, Minnesota 55401  
T (612) 337-6100 F (612) 339-6591  
siegelbrill.com

**SIEGEL BRILL  
GREUPNER DUFFY  
& FOSTER P.A.**

M. Gregory Simpson  
612-337-6107  
gregsimpson@sbgdf.com

November 11, 2008

**VIA E-MAIL AND U.S. MAIL**

Mr. Robert Pickle  
1354 County Highway 21  
Halstad, MN 56548

Gailon Arthur Joy  
P.O. Box 37  
Sterling, MA 01564

**Re: Three Angels Broadcasting Network, Inc. and Danny Lee Shelton vs.  
Gailon Arthur Joy and Robert Pickle  
Court Docket No. 07-40098-FDS  
Our File No. 24,681-D-002**

Dear Mr. Pickle and Mr. Joy

You have ignored my requests for the return of the Remnant documents as well as all of the "confidential" materials that we produced to you during the course of the litigation. I will be filing a motion to require you both to return all confidential materials, and to consent to the return of the MidCountry Bank records that are currently in the position of Magistrate Judge Hillman. It is my position that the confidentiality order and the order of dismissal by Judge Saylor requires these actions. Please advise me immediately whether you will oppose my motion.

Sincerely,



M. Gregory Simpson

MGS/ad

**Ex. F**

**Subject:** RE: [Fwd: RE: 3ABN vs. Pickle & Joy -- Motion to Return Confidential Documents]  
**From:** "Greg Simpson"  
**Date:** Thu, 13 Nov 2008 15:42:23 -0600  
**To:** "Gailon"  
**CC:** "Bob", "Chris Penwell", "John Pucci",  
"Lizette Richards"

Arthur-

It is very simple. If you got a document from us or from Remnant that is marked as "Confidential," then it is subject to the protective order and you must give it back along with all copies and notes about it. It doesn't matter if you don't think it is confidential. It is *our* designation of it as confidential that makes it subject to the order. Appeal all you want -- you don't get to keep documents that were produced solely for litigation that has ended.

I am done debating it. The next thing you hear from me on this will be my motion papers.

M. Gregory Simpson

Direct: (612) 337-6107

e-mail: [gregsimpson@\\*\\*\\*](mailto:gregsimpson@***)

SIEGEL BRILL

GREUPNER DUFFY

& FOSTER P.A.

1300 Washington Square

100 Washington Avenue South

Minneapolis, MN 55402

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F (612) 339-6591

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---

**From:** Gailon

**Sent:** Thursday, November 13, 2008 3:25 PM

**To:** Greg Simpson

**Cc:** 'Bob'; Chris Penwell; 'John Pucci'; 'Lizette Richards'

**Subject:** RE: [Fwd: RE: 3ABN vs. Pickle & Joy -- Motion to Return Confidential Documents]

Mr. Simpson,

Speaking of "exhibits" you will see your e-mail of last week yet again. I want it made clear, to you that I am not going to tolerate perpetual harassment as we continue our investigation.

You voluntarily dismissed and if you were not done, then you



should not have dismissed. It is certainly painfully clear this battle is not finished. There are several loose ends and they will need to be resolved as I am not going to have you filing motions to show cause every time I exercise free speech and journalize findings.

The confidentiality order has very specific terms that you have repeatedly voided with impunity. The most egregious is the issue of what is confidential. We have no problem returning properly designated documents, since most of what has been produced we had "collateral" sources on and the docs were merely confirmatory. Much to your chagrin!!! Many documents, particularly e-mails, we also had collaterally sourced and it is likely you will see those again.

What I do not want to see happen is perpetual allegations that we have breached the confidentiality order every time we quote sourced material that your documents verified. It is not our fault you have liars for clients and the sources reported reasonably accurately as confirmed by discovery. Your client will simply have to learn to deal with the enigma this presents as we move forward.

Perhaps you should consider verifying complaints before you put the assets of the firm on the line for the next fee for harassment case you elect to take under retainer.

I want clarification of what is deemed "confidential" pursuant to the Confidentiality Order and we will be happy to comply with the courts's rule. In the alternative we will seek clarification from the bench and also clarify that collaterally sourced information is fine to report. Perhaps a stipulation could be ironed out to avoid further conflict.



Again, let me clarify that we do intend to file an appeal of the District Court dismissal and that will also impact what will have to remain under seal. We will try to narrow that down as we progress toward developing the summary of appeal. That also weighs into the calculation.

Point is, your motion is without merit and premature and the issues can be resolved with appropriate clarifications. And while we are at it, perhaps we can resolve the issues related to the motion for costs as well.

Respectfully submitted,

Gailon Arthur Joy

---

**From:** Bob

**Sent:** Wednesday, November 12, 2008 11:52 PM


**To:** G. Arthur Joy  
**Subject:** [Fwd: RE: 3ABN vs. Pickle & Joy -- Motion to Return Confidential Documents]

----- Original Message -----

**From:** "Greg Simpson"  
**To:** "Gailon"  
**CC:** [Bob@\\*\\*\\*](#), "Chris Penwell", "John Pucci",  
"Lizette Richards"  
**Sent:** 11/12/2008 5:16:37 PM -0600  
**Subject:** 3ABN vs. Pickle & Joy -- Motion to Return Confidential Documents

Arthur-

We need to stay focused on the issues and minimize digressions. I assure you that Mr. Duffy is being copied on matters that require his attention.

 Returning to the issue at hand, you have said you will oppose my motion for return of confidential documents but you have not explained why. If the reason you will oppose my motion is because you plan to turn over the documents voluntarily, then please tell me that and we can avoid troubling Judge Saylor. If the reason is that you don't think you have to obey the order, then tell me that and we will have to let Judge Saylor decide the issue.

These emails will likely be an exhibit for Judge Saylor, so in your next reply please state your position clearly for his benefit and mine.

M. Gregory Simpson  
Direct: (612) 337-6107  
e-mail: [gregsimpson@\\*\\*\\*](#)

SIEGEL BRILL

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& FOSTER P.A.

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---

**From:** Gailon  
**Sent:** Wednesday, November 12, 2008 2:19 PM  
**To:** Greg Simpson  
**Cc:** [Bob@\\*\\*\\*](#)  
**Subject:** RE: 3ABN vs. Pickle & Joy -- Motion to Return Confidential Documents

Mr Simpson;

Your concept of "construe" is hardly good law, but what is new?

We will oppose your Motion and seek sanctions.

You have repeatedly violated the confidentiality Order and continue to do so. And you dare complain that we have violated an order?

Let it be known that we have never refused to return "Confidential" Documents and you have yet to demonstrate where you have invoked confidentiality properly, whether stamped or with third party documents, other than after the fact.

And I suppose you would like to seal the entire case Ex Post Facto as well?

Arthur

PS: Again, why is Duffy not in the circle of e-mails?

---

**From:** Greg Simpson  
**Sent:** Wednesday, November 12, 2008 3:05 PM  
**To:** [gailon@\\*\\*\\*](#); Bob  
**Cc:** John Pucci; Lizette Richards; Chris Penwell  
**Subject:** RE: 3ABN vs. Pickle & Joy -- Motion to Return Confidential Documents

Arthur-

I construe your Oct. 30 email as a rejection of my request that you return the confidential documents. Judge Saylor's order is independent of your obligations under the Confidentiality Order. He told you to return the documents and you have twice indicated your refusal to do so and refused to commit to return of the documents. You are openly violating Judge Saylor's order.

Given your clear position and Mr. Pickle's lack of a response, I will file a motion to enforce Judge Saylor's order.

M. Gregory Simpson

Direct: (612) 337-6107  
e-mail: [gregsimpson@\\*\\*\\*](mailto:gregsimpson@***)

SIEGEL BRILL  
GREUPNER DUFFY  
& FOSTER P.A.

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---

**From:** gailon  
**Sent:** Wednesday, November 12, 2008 12:30 PM  
**To:** Greg Simpson; 'Bob'  
**Cc:** 'John Pucci'; 'Lizette Richards'; Chris Penwell  
**Subject:** RE: 3ABN vs. Pickle & Joy -- Motion to Return Confidential Documents

Mr. Simpson,

You continue your outrageous factually challenged allegations.

I gave a very specific response to you on the same day you sent your Letter, October 30, 2009. There has been no comment from you since that date, other than your outrageous paranoia regarding the response to questions on Advent Talk.

Further, the Confidentiality order specifically references 30 days to return documents and we still have about 18 days.

And, we are still more than seriously contemplating an appeal of the District Court decision regarding Dismissal. In fact, I would suggest the likelihood is well past 90% as the research is completing.

Further, we have until the 21<sup>st</sup> to get in our Motion to Tax expenses.

Frankly, your Motion is out of order and sanctionable in several respects and we leave you to your own demise.

Perhaps you would prefer to join us in a stipulated Motion to Reconsider And re-open the unfinished case you have so quickly retreated from. As I pointed out, I suspect your clients were reluctant litigants, but will likely be even more reluctant defendants.

Respectfully Submitted,

Gailon Arthur Joy

PS: By the way, why is Mr Duffy no longer in the loop?

---

**From:** Greg Simpson  
**Sent:** Wednesday, November 12, 2008 11:14 AM  
**To:** Bob; [gailon@\\*\\*\\*](mailto:gailon@***)  
**Cc:** John Pucci; Lizette Richards; Chris Penwell  
**Subject:** 3ABN vs. Pickle & Joy -- Motion to Return Confidential Documents

Mr. Pickle & Mr. Joy-

See attached letter regarding my prospective motion to compel the return of confidential documents.

<<Letter MGS to Pickle and Joy 06.pdf>>

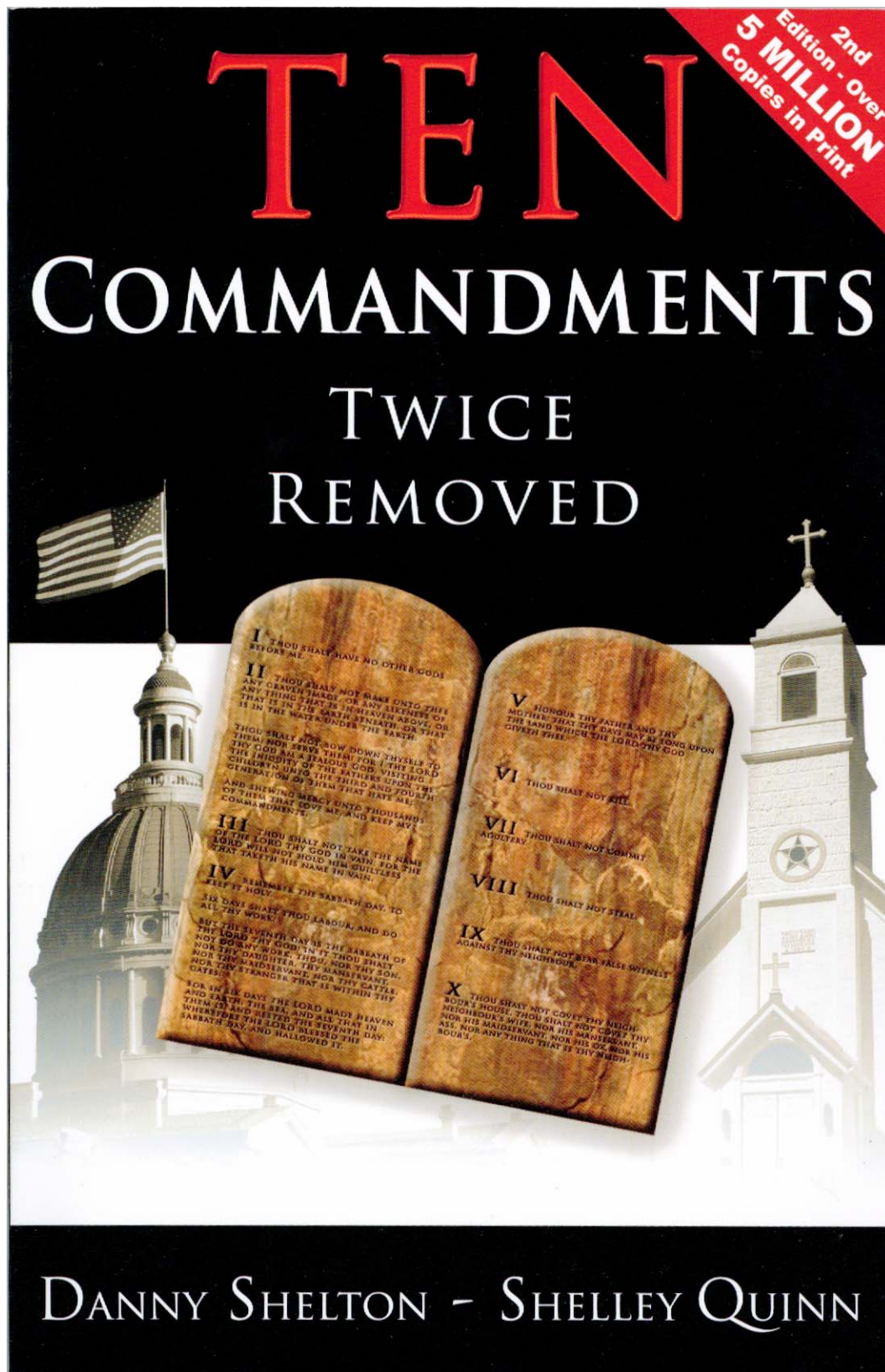
M. Gregory Simpson  
Direct: (612) 337-6107  
e-mail: [gregsimpson@\\*\\*\\*](mailto:gregsimpson@***)

SIEGEL BRILL  
GREUPNER DUFFY  
& FOSTER P.A.

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*at one of the above telephone numbers. Thank you.*



**Ex. H**

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siegelbrill.com

**SIEGEL BRILL  
GREUPNER DUFFY  
& FOSTER P.A.**

M. Gregory Simpson  
612-337-6107  
gregsimpson@sbgdf.com

October 24, 2008

**VIA E-MAIL AND U.S. MAIL**

Mr. Robert Pickle  
1354 County Highway 21  
Halstad, MN 56548

Gailon Arthur Joy  
P.O. Box 37  
Sterling, MA 01564

**Re: Three Angels Broadcasting Network, Inc. and Danny Lee Shelton vs.  
Gailon Arthur Joy and Robert Pickle  
Court Docket No. 07-40098-FDS  
Our File No. 24,681-D-002**

Dear Mr. Pickle and Mr. Joy

Charles Bappert has advised me that you sent him an email and letter on October 23, 2008 at 5:45 p.m., indicating your intention to file documents obtained pursuant to the subpoena issued on Remnant Publications. This email was sent after you received notice of our motion to dismiss the case.

Please be advised that the documents produced by Remnant Publications have been designated as "Confidential" by the Plaintiffs. If you wish to use them in any filing, you must comply with the Protective Order by contacting me to discuss the terms under which you may use them. Mr. Bappert does not have authority to waive Plaintiffs' confidentiality designation relative to these documents.

Sincerely,



M. Gregory Simpson

MGS/ad



Seventh-day  
Adventist

**CHURCH  
MANUAL**

Revised 2005  
17th Edition

Published by the Secretariat  
General Conference of Seventh-day Adventists

### Administering Discipline

If a member falls into sin, sincere efforts must be made for reclamation. “If the erring one repents and submits to Christ’s discipline, he is to be given another trial. And even if he does not repent, even if he stands outside the church, God’s servants still have a work to do for him. They are to seek earnestly to win him to repentance. And, however aggravated may have been his offense, if he yields to the striving of the Holy Spirit and, by confessing and forsaking his sin, gives evidence of repentance, he is to be forgiven and welcomed to the fold again. His brethren are to encourage him in the right way, treating him as they would wish to be treated were they in his place, considering themselves lest they also be tempted.”—*Testimonies*, vol. 7, p. 263.

“We are nearing the judgment, and those who bear the message of warning to the world must have clean hands and pure hearts. They must have a living connection with God. The thoughts must be pure and holy, the soul untainted, the body, soul, and spirit be a pure, clean offering to God, or He will not accept it.”—*Testimonies to Ministers*, p. 426.

“Sin and sinners in the church must be promptly dealt with, that others may not be contaminated. Truth and purity require that we make more thorough work to cleanse the camp from Achans. Let those in responsible positions not suffer sin in a brother. Show him that he must either put away his sins or be separated from the church.”—*Testimonies*, vol. 5, p. 147.

When grievous sins are involved, disciplinary measures must be taken. There are two ways by which this may be done:

1. By a vote of censure.
2. By a vote to remove from church membership.

There may be cases where the offense is not considered by the church to be so serious as to warrant the extreme course of removing the offending member from church membership, yet it may be sufficiently serious to call for an expression of disapproval. Such disapproval may be expressed by a vote of censure.

Censure has a twofold purpose:

1. To enable the church to express its disapproval of a grievous offense that has brought disgrace upon the cause of God.
2. To impress the offending member with the need for amendment of life and reformation in conduct; also to extend to the individual a period of grace and probation during which these steps might be taken.



### **Discipline by Censure**

An erring member may be placed under censure by a vote of the church at any duly called business meeting of the church, provided the member concerned has been notified. The individual may be present if he/she so desires. A vote of censure is for a stated period of time, from a minimum of one month to a maximum of twelve months; it terminates the erring one's election or appointment to any and all offices he/she may hold in the church and removes the privilege of election to office while under censure. A member under censure has no right to participate by voice or by vote in the affairs of the church and can have no public part in the exercises thereof, such as teaching a Sabbath School class, et cetera. Neither may the individual's membership be transferred to another church during the period of censure. He/She is not deprived, however, of the privilege of sharing the blessings of Sabbath School, church worship, or the ordinances of the Lord's house. A vote of censure must not carry any provision involving severance of church membership in case of failure to comply with any conditions imposed. Proper inquiry should be made at the expiration of the period of censure to ascertain whether the member under discipline has changed course. If observed conduct is satisfactory, the individual may then be considered in regular standing without further action. If observed conduct is not satisfactory, the case should again be considered and such discipline administered as is required. Any return to church office must be by election.

### **Discipline by Removal From Church Membership**

Removing an individual from membership in the church, the body of Christ, is always a serious matter; it is the ultimate in the discipline that the church can administer; it is the extreme measure that can be meted out by the church. *Only after the instruction given in this chapter has been followed, and after all possible efforts have been made to win and restore him/her to right paths*, should this kind of discipline be used. It would be advisable to secure counsel from the pastor of the church or, if he is not available, from the conference/mission/field president before any action is taken by the church, when such a step is contemplated.

### **Reasons for Which Members Shall Be Disciplined**

Reasons for which members shall be subject to discipline are as follows:

*CHURCH DISCIPLINE*

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1. Denial of faith in the fundamentals of the gospel and in the cardinal doctrines of the church or teaching doctrines contrary to the same.

2. Violation of the law of God, such as worship of idols, murder, stealing, profanity, gambling, Sabbathbreaking, and willful and habitual falsehood.



3. Violation of the seventh commandment of the law of God as it relates to the marriage institution, the Christian home, and biblical standards of moral conduct.



4. Such violations as fornication, promiscuity, incest, homosexual practice, sexual abuse of children and vulnerable adults, and other sexual perversions, and the remarriage of a divorced person, except of the spouse who has remained faithful to the marriage vow in a divorce for adultery or for sexual perversions.



5. Physical violence, including violence within the family.



6. Fraud or willful misrepresentation in business.



7. Disorderly conduct which brings reproach upon the church.

8. Adhering to or taking part in a divisive or disloyal movement or organization. (See p. 190.)

9. Persistent refusal to recognize properly constituted church authority or to submit to the order and discipline of the church.

10. The use, manufacture, or sale of alcoholic beverages.

11. The use, manufacture, or sale of tobacco in any of its forms for human consumption.

12. The misuse of, or trafficking in, narcotics or other drugs.

The Seventh-day Adventist Church recognizes the need of exercising great care to protect the highest spiritual interests of its members, to ensure fair treatment, and to safeguard the name of the church.

In a case of transgression of the commandments of God where there is deep repentance and full and free confession, giving evidence that genuine conversion has taken place, the church may administer discipline by placing the transgressor under censure for a stated period of time.

However, in a case of flagrant violations of the law of God which have brought public reproach upon the church, the church may deem it necessary, even though a sincere confession has been made, to remove an individual from church membership to protect its name and its Christian standards. Later, when it is evident that the individual's life is consistent with church standards, the offender may be received back into the church after rebaptism. The church cannot afford to deal lightly with such sins nor permit personal considerations to affect its actions. It must register its decisive and emphatic disapproval of the sins of fornication, adultery, all acts of moral indiscretion, and other grievous sins; at the same time it must do everything to restore and reclaim the erring ones. As the world

continually grows more lax in moral matters, the church must not lower the standards set by God.

### **Timeliness in the Disciplinary Process**

It is the duty of the church to care for the disciplinary process within a reasonable time and then communicate its decisions with kindness and promptness. The application of discipline is a painful process in itself. One thing that increases the frustration and the suffering of the individual member and the local church itself is the delay in administering the discipline.

### **Caution in Disciplining Members**

“Christ has plainly taught that those who persist in open sin must be separated from the church, but He has not committed to us the work of judging character and motive. He knows our nature too well to entrust this work to us. Should we try to uproot from the church those whom we suppose to be spurious Christians, we should be sure to make mistakes. Often we regard as hopeless subjects the very ones whom Christ is drawing to Himself. Were we to deal with these souls according to our imperfect judgment, it would perhaps extinguish their last hope. Many who think themselves Christians will at last be found wanting. Many will be in heaven who their neighbors supposed would never enter there. Man judges from appearance, but God judges the heart. The tares and the wheat are to grow together until the harvest; and the harvest is the end of probationary time. There is in the Saviour’s words another lesson, a lesson of wonderful forbearance and tender love. As the tares have their roots closely intertwined with those of the good grain, so false brethren in the church may be closely linked with true disciples. The real character of these pretended believers is not fully manifested. Were they to be separated from the church, others might be caused to stumble, who but for this would have remained steadfast.”—*Christ’s Object Lessons*, pp. 71, 72.

***Ministers or Churches Not to Establish Tests of Fellowship***—A minister, an individual church, or a conference/mission/field does not have the authority to set up or establish tests of fellowship for the denomination. This authority rests with the entire church body and is exercised through the regularly constituted organization of the church in the General Conference. Anyone seeking to apply tests other than those herein set forth does not, therefore, properly represent the church.

**Ex. J**

Sign Up!

## ***An Attempt to Mend a Broken Network & Save the Cause of Christ from Reproach***

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### **"We're Not Going to Defend Ourselves"**

### **"And by the Way, Linda's Daughter Is a Liar"**

### **"And Linda Is a Pawn in Satan's Hand"**

Many of the points brought out in the August 10, 2006, 3ABN Live program were great. But in the context of the allegations against 3ABN president Danny Shelton of sexual assault, leveled at him just one month before, we question the appropriateness of it all.

What follows are selected quotes from that broadcast, presented topically.

### **Selected Quotes from the August 10, 2006, Broadcast of 3ABN Live**

#### **"Danny Is God's Chosen Leader, Like Moses"**

"I entitled it, 'Going Forward.' And the focal point of the character of this book is the man by the name of Moses." (John Lomacang)

"But like Israel of old, many are asking the question of despair, 'Is the Lord among us or not?' " (John Lomacang)

"In the position of Moses I stand here to tell you that God has commanded all of us to simply go forward" (John Lomacang)

"Moses was the instrument that God used as Danny Shelton is the instrument that God uses here at 3ABN. ... He's simply the chosen servant of God." (John Lomacang)

#### **"It's Wrong to Disagree with Danny"**

Added 1/25/2008  
Church Vote

Must Read:  
Mom in Pain #1  
Mene, Mene,  
Tekel, Parsin  
The Actual Lawsuit  
IRS Criminal  
Investigation



"The Israelites had to acknowledge that God had chosen Moses to lead them. I want to stop and say that we may not always agree with who God chooses, but when God chooses someone, disagreeing with that one can bring on us adversity, discouragement, and the loss of our vision." (John Lomacang)

## "Don't 'Attack' Danny"

"And then they turned on God's chosen leader, and in this case, it was Moses." (John Lomacang)

"They began to attack God's chosen leader. They rejected the message that Moses gave them from the Lord. They told Moses that their words are more important than God's words." (John Lomacang)

"Thirdly, they began to attack God's chosen leader." (John Lomacang)

"They began to attack God's chosen leader." (John Lomacang)

## "These Allegations, We're Being Persecuted"

"Tonight I would like to talk to you about persecution, and God's plan to overcome persecution." (Shelley Quinn)

" 'Blessed are ye when men shall hate you ... and reproach you and cast out your name as evil.' " (Danny Shelton)

"... I can't do anything ... or ... so and so is talking about me ...." (Danny Shelton)

"... or speaking negatively or whatever against you." (Mollie Steenson)

" 'David was greatly distressed, for the people spake of stoning him.' "

People ever speak of stoning you? You know how people stone us these days? With their words. So we get stoned." (Mollie Steenson)

"Nobody ever speaks of stoning you, or any such thing?" (Mollie Steenson)

" 'You may be assaulted, wronged, insulted, slandered, wounded, and rejected. You may be abused by force, forsaken by friends, and despised and rejected by men.' " (Mollie Steenson)

" 'Blest are you when they revile and persecute you, and say all kinds of evil against you falsely ... for so they persecuted the prophets who were before you.' " (Shelley Quinn)

"But sometimes when I'm suffering persecution, and we all do, eventually, especially if you are on the front line for the Lord ...." (Shelley Quinn)

## **"Everyone Has These Sort of Allegations Told About Them, Including You"**

"This program's about tonight is about you, what about your life. Everywhere we go, every church I go to, and you all will testify to this, people are in trouble. Satan is out there." (Danny Shelton)

"We know what you're fighting at home is certainly just as strong as what each of us are fighting here, because Satan hates all of us. ... And he wants to make us look foolish, he wants to make us sound foolish, he wants to do everything he can do to discredit you, but you don't have to allow that to happen. Keep at your work, let the liars lie, let the editors publish." (Danny Shelton)

"Each of us are going through things in our own life. We're all, it's all the same." (Danny Shelton)

## **"I'm Not Going to Defend Myself, I Promise"**



"And that's what Brandy always encourages me is, uh, ... 'And ye shall hold your peace.' But man, that's hard to do. ... It's the toughest thing in the world to do. I'm a fighter by, by nature. Other words, you know, if I, boy, if somebody says that I want to stand up and say, 'No, that's not right,' or if they say something about me pers[on]ally, 'That's not true,' you know, 'Prove it,' or whatever else, but, the Lord says, and here's what's happened. I'm learning, and she's really helped me, I can't tell you how much, 'cause I'm learning, and I'll try it sometimes, I'll try to talk to people, and I'll say, well let me explain, and then I walk away and say, 'What in the world have I done, you know, whatever I say never works ....' " (Danny Shelton)

"But I am learning, let God fight the battles, hold your peace." (Danny Shelton)

"... sometimes I fight this thing, you know ...." (Danny Shelton)

"I can't defend myself. You can't defend yourself. I have nothing. The Lord showed me one time, when I said, 'Lord, I'm not guilty things these people are saying.' And the Lord said, 'You are guilty.' ... And I said, 'But I'm not.' And He said, 'No, you're a sinner. And as a sinner,' we're all sinners, and so we're all guilty, 'and you either have to let Me be your attorney all, all the time or not at all.' So I said, 'Okay, Lord, I'm guilty. You take it.' " (Danny Shelton)

"Our greatest and most difficult test under persecution is to resist responding in our own defense." (Shelley Quinn)

## "Danny's Like John the Baptist Too"



"And this is going to be a story some of you are familiar with. It's about a man who was called by the Lord, he was loved by the Lord, and he lived his early life in relative obscurity. But when God called him to public ministry, great multitudes of common people were drawn to him. Now to look at him you would not think that he was any candidate for this job. But what happened was, when you looked at him you would see that his manner of dress was very informal. He

did not go to the religious universities, but he was still in the ministry of reaching broken people, and he pointed them to their true creator God. His manner of speech could be best described, I guess you'd say as bold and direct and his preaching was very practical. He tried to wake up a people who were spiritually sleeping. They were spiritually dead. He was a simple man of the country and he emanated humility and faith in God." (Shelley Quinn)

### **"And the Doctor and Evil Linda Are like Herod and Herodias"**

We do not understand why Shelley would tell a story that could so easily be taken to be talking about Linda Shelton and her daughter, especially in light of the section above where they made it plain that they and Danny weren't going to defend themselves.

"As a faithful witness for God, he spoke out against a couple who had entered into a sinful relationship. Now the woman entangled in this situation became offended. She was embittered, and she felt scorned. And you know, there's something about her, that she was unconcerned about her relationship in the eyes of the Lord. Her worry revolved more around the possibility of losing her prominent position. So what did she do?" (Shelley Quinn)

### **"Linda's Daughter Is a Liar"**

"She devised a plan to eliminate this one who had exposed her, and she enlisted the help of her young daughter. Now prompted by her mother, this daughter became entangled in the web of deceit, and she set out to set her mother's position and save it by destroying this man of God. What we see here is that the scheme was to go forward and go straight for the throat and have his head served up on a platter.

"[Camera angle changes. Shelley is now holding a notebook she wasn't holding previously.] Does this story sound familiar to you? To



whom am I referring? John the Baptist, of course." (Shelley Quinn)

## **"These Allegations Against Holy, Spirit-Filled Danny Are Vile Persecution"**

"Now, how could such a holy, Spirit-filled man, who was hand-picked by God and called to such an important ministry, fall victim to such vile persecution? Why would God allow it?" (Shelley Quinn)

## **"We're Being 'Mentally Molested,' but Believe You Me, We're on a 'Journey' 'of Purity' "**

Why in the world would Shelley Quinn and John Lomacang use terminology like what follows when Danny had had allegations of sexual assault leveled at him? Do they make a habit of embedding into programs terminology that could be understood as being secret messages?

"But the Bible forewarns us that we will face various fiery trials and persecutions. It tells us we'll be ill treated, we'll be discriminated against. We will be tormented, hounded, slandered, even mentally molested, if you will. People will speak evil of us and they will try to ruin our reputation with lies." (Shelley Quinn)

"The wilderness journey that we are now involved in is not one of uncertainty but one of purity." (John Lomacang)

## **"It's All the Devil's Doing, It's Satan at Work"**

"Our donors this year are up, uh, despite everything Satan is trying to do, Satan loves to destroy ministries ...." (Danny Shelton)

" 'Don't be discouraged, 'cause even in heaven, Satan had an advantage over God, because Satan could use all the sinful and terrible tactics to discredit God. So if people are using terrible tactics to discredit you,' he told us, 'Don't when you're being, uh, discouraged he said or discredited, or people are writing things about you,' and I want to say this to you at home, our temptation is let's fight back, let's .... ' If Satan used that tactic to win a third of the angels in heaven, don't be discouraged because on earth you know he's going to do all of these things. Each one of us here, you at home. And so, just be encouraged, no matter what Satan is trying to do to you ...." (Danny Shelton)

"... use those tactics that he used in heaven to destroy you, to discourage you. The devil, uh, as Wintley Phipps said to me, He, God doesn't use his tactics. So the devil has an advantage, so to speak. ... So it is a fact that the devil may be able to rob us of our home, our physical home, he may be it rob us of our health, he can rob us of our finances, uh, he can rob us of a lot of things." (Danny Shelton)

" 'So surely as God has given you a work to do,' Danny, 'Satan will try to hinder you .... He may assault you with slander, torment you with false accusations.' Now that never happened, would it. 'Set you to work defending your character,' which is what we're talking about, lettin' the Lord do that. 'Employ pious people to lie about you, editors to assail you, and excellent men to slander you.' " (Mollie Steenson)

" 'Can you not see that the whole thing is brought about through the craft of the devil ....' " (Mollie Steenson)

### **"Linda Has the Spirit of Antichrist, Her Daughter Is Her Pawn, and They Both Are the Devil's Pawns"**

"Now her mother's using her as a pawn." (Shelley Quinn)

"So what should we do? First, we must recognize that all those who persecute us are just pawns in the devil's hand." (Shelley Quinn)

"And what happened when John told Herod this and Herod told Herodias, they were both offended and they had to be offended because of their pride. The Lord once shared this thought with me: 'The spirit of offence is the spirit of pride, and the spirit of pride is the spirit of Antichrist.' " (Shelley Quinn)

## "God Talks to Us, So We Must Be All Right"

It really is amazing how many times the various speakers refer to God speaking to them. The previous quote was also an example of this, and so was the quote where Danny said that God told him that he was guilty, which is the fourth quote under the section we've given a heading of, **"I'm Not Going to Defend Myself, I Promise."**

"And the Lord says, 'I can trust Him. Just entitle it, 'I Can Trust Him.' ' And when you said, the two words that Wintley left with you were, 'Trust Me,' I thought, Hey, the same day He tells both of us, who didn't talk about anything today, I didn't, I haven't spoken to Wintley in a long time." (John Lomacang)

## "Danny, You're the Lord's Anointed"

Due to what Seventh-day Adventists teach about Daniel 9, many or most Adventists are familiar with the fact that the Hebrew word for "anointed one" is *Mashiach* or "Messiah," and the Greek is *Christos* or "Christ."

The last place where the terminology "Lord's anointed" occurs in the Bible is Revelation 11:15 where it says, "The kingdoms of this world are become the kingdoms of our Lord, and of his Christ." That passage is actually a reference to a prophecy found in Psalm 2. In Psalm 2 the "heathen" or nations, the people, the kings, and the rulers oppose the Lord and "his anointed," and the Lord promises, "Thou art my Son; this day have I begotten thee. Ask of me, and I shall give thee the heathen for thine inheritance" (vss. 1, 2, 7, 8). Revelation 11:5 pictures the time when Christ will finally, literally inherit the nations.

In the light of these passages, the following quotes are a bit disturbing.

"Danny you'll appreciate this, because, we've got to come to this conclusion. Uh. When I, and I'm saying this, I'm not blowing my own horn. But when you know ... when the Lord anoints your life ... when the Lord anoints you, along with that anointing comes a promise. ... So when the Lord anoints you as He has—it's obvious, Danny, that the Lord's anointing is on your life—does that say that the Lord anoints perfect people? No. There's not a writer in the Bible that was perfect. I mean, Moses, we looked at, what a great man!" [John looks at Danny and asks:] "Have you killed anybody?" (John Lomacang)

[Danny answers John:] "Not recently. No, never, I hope." (Danny Shelton)

[John interjects:] "Ah, never!" (John Lomacang)

[Danny adds:] "But, you know, we can kill people with our words. And I've probably been guilty of that. So I ask God to forgive me." (Danny Shelton)

[John continues:] "Moses killed an Egyptian in his anger ...." (John Lomacang)

"So when God chooses a man and God chooses a woman and anoints them, along with that anointing comes the promise of God, 'He is the saving refuge of His anointed.' " (John Lomacang)

## **"Once Anointed, Always Anointed"**

"It's, it's neat, John, that, that that anointing, or that choosing is not only for a day or two." (Walt Thompson)



## **"God Warns, 'No Church Discipline, No Court Case, No Investigation Against Danny' "**



"And then other thing, there's a promise that God has for us, and there's a warning that God has for others. He says, 'Touch not the Lord's anointed, and do my prophet no harm. Now when we look at the men in the Bible that were prophets, not a one of them were faultless, not a one of them without, were out mistakes and sin in their lives. But God says, 'When I anoint a man, when I anoint a woman, it's my job to straighten them out.' Anyone who takes that job is stepping on God's territory, and God will deal with those who try to usurp the thing that belongs only to Him.'" (John Lomacang)

### **"We're Going to Ignore Every Allegation, Every Criticism, Every Question"**

"The Bible says, 'The Lord will fight for you. You won't need to lift a finger.' Isn't that good news? Don't even lift a finger. God's got the battle under control." (John Lomacang)

" 'Do your work. Let liars lie.' " (Mollie Steenson)

" 'He has not set you at work to contradict falsehoods with, which Satan and his servants,' and his servants, have, have, uh, 'may start or peddle.' " (Mollie Steenson)

"It was not until Moses turned from listening to the complaining of the people, to listening to the instructions of the Lord that the obstacles were removed and the people moved forward." (John Lomacang)

### **"If We Investigate, It Could Delay the Second Coming"**

"We were nearing home. I want to say this, friends. When you go through all the trials of life, and you finally see the gleams of the golden streets of heaven ...." (John Lomacang)

"But all we wanted, friends, is what everybody else wants, we

wanted to get home. The distance between Florida and California had not changed. The distance between heaven and earth is the same. So the longer we stood around and complained about the distance, the circumstances, the vehicle, the people we met on the way, we would just delay getting home." (John Lomacang)

### **"Linda, Linda's Daughter, and All You Critics, Shut Up!"**

" 'And you shall hold your peace.' In other words, just shut up and let God handle God's work." (John Lomacang)

"God is fighting our battles for us. It's time to stop complaining, because we have no idea of real, hard times." (John Lomacang)

"Stop complaining! Stop backbiting! Stop faultfinding! Stop trying to tell the Lord how to finish His work. Stop spinning your wheels on the same old issues, and go forward!" (John Lomacang)

### **"I Plan on Remaining President of 3ABN"**

"We want to be able to help lead in a min, in a ministry in leadership position, but what we need before we can help others is revival and reformation, so, I'm not ashamed to say that we're all sinners saved by grace, that we all make mistakes, and sometimes we have to set back and just say, 'Lord, help me. Sometimes I tend to fight my own battles. I want You to do that.' " (Danny Shelton)

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***"Truth invites examination & needs no defense.  
Lies hide in darkness & blame everyone else."***



## ***An Attempt to Mend a Broken Network & Save the Cause of Christ from Reproach***

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Added 3/7/2008  
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Added 2/10/2008

## **Dr. Arild Abrahamsen's Published 2006 Statement About the Controversy**

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With no hint yet of Plaintiff Danny Shelton backing down from the lawsuit, we release this historical item, something previously published by *Adventist Today*, in response to Plaintiff 3ABN's Request for Production of Documents and Things to Defendant Pickle.

**August 21, 2006**

*Posted August 21st, 2006 by webmaster*

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### **ADVENTIST NEWS Round up**

**Personal Lives and The Three Angels  
Broadcasting Network (3ABN): Statements  
by Adventist Today Editors, Dr. Arild  
Abrahamsen, Dr. Walter Thompson (Chair,  
3ABN Board of Directors), and Mr. Danny  
Shelton**

#### ***Statement by Adventist Today Editors***

***The Three Angels Broadcasting Network (3ABN) has become a major force in the Seventh-day Adventist Church even though it has no formal ties with the denomination. Its twelve million dollar plus annual budget comes largely from Adventist donors. Many conservative ministries find the access to Adventist donors provided through programming on 3ABN indispensable for their continued prosperity.***

Key to the success of 3ABN has been the drive, vision and skills of

**Objections Heard****Added 1/25/2008  
Church Vote****Must Read:  
Mom in Pain #1  
Mene, Mene,  
Tekel, Parsin  
The Actual Lawsuit  
IRS Criminal  
Investigation**

Danny and Linda Shelton. They have become Adventist celebrities, and their audience is hungry for information about their personal lives.

The Shelton's divorce, Linda's removal from the ministry, and Danny's subsequent remarriage have been the topic of intense and prolonged controversy among Adventists. The number one reason people have visited the Adventist Today website in recent months is their quest for more information about Danny and Linda Shelton.

One does not build a ministry like 3ABN without a bold, entrepreneurial spirit. Both Danny and Linda are forceful personalities. This kind of forcefulness in religious personalities usually leads to controversy. It is often associated with accusations of sexual behavior inconsistent with Christian ideals. It is important to remember that accusations are not proof of guilt. Neither are protestations of innocence proof of fidelity.

Linda has been accused of having an improper relationship with a physician friend from Norway. This has been strenuously denied by Linda and by the doctor. (See his statement below.) Recently, Danny has been accused of improper sexual advances by a young woman in the 3ABN orbit, an accusation Danny denies.

Adventist Today does not have the resources to hire a full-time investigative reporter to follow all of these allegations. What we can offer is a platform where the principals can speak directly to the issues themselves.

Below is a letter from Dr. Arild Abrahamsen, the physician accused of improper conduct with Linda. It has been widely circulated on the internet. We have asked Dr. Walter Thompson, chairman of the board of 3ABN, to respond. His reply, unedited, follows Dr. Abrahamsen's letter.

We have also asked Danny Shelton to respond. His letter, again unedited, follows Dr. Thompson's letter.

Adventist Today makes no claims regarding the facts asserted in any of these letters. We invite all readers to maintain a gentle skepticism about all of the claims and counterclaims. We all see the world and

reality through lenses shaped by our own histories, experiences and character. We all want to be right. But God is the ultimate judge.

**Statement of Dr. Arild Abrahamsen Concerning Mr. Danny Shelton and 3ABN**

My name is Dr. Arild Abrahamsen. I live in Svindal, Norway. I have been a medical doctor for more than 35 years. I am a member of the Moss SDA Church. I've been the Sabbath School Superintendent for 14 years and the head elder for 4 years, which position I am presently serving. I am the Norwegian doctor who has been slandered by Dr. Walt Thompson, chairman of the board of 3ABN, Danny Shelton, John Lomacang and others.

Since I have observed the situation and the slander only getting worse, I feel it best to share my experience. I share my personal experience, what I have seen and heard. Much of this information has been verified by other sources, which include emails, letters and the personal experiences of others. I share my experience not to attack any individual or organization, but to bring the truth of this situation to the surface.

I have been shocked to observe the events of the last two years. I have made no public statement until now. I had hoped things would resolve themselves.

I visited Johann and Irmgard Thorvaldsson at 3ABN the last week of 2003. The purpose of the trip was to see them and visit the ministry, which I personally had been supporting for some time. I had never been to 3ABN previously, nor had I met the Shelton's. During this visit I discovered from the Thorvaldsson's that Linda Shelton's son, Nathan, was in a dangerous state of health because of an addiction to drugs and working in coalmines. I offered to see him. This visit resulted in an invitation for Nathan to come to Norway for treatments. Nathan came to Norway around January 20, 2004 along with his friend, Dava Vice. Linda came for a 3-½ day visit to support her son, the first week of February together with Brenda Walsh. This was the last time I saw Linda until the weekend she was fired.

I had a chance to visit with Nathan regularly. I learned from my

conversations with Nathan that the roots of his drug problems were the relationships with his father and stepfather. Specifically he told me that Danny had turned his back on him. I shared this information with his mother on the phone. She told me that Danny said he had no responsibility towards Nathan since he was a product of her first marriage, so she felt she had to do what she could to help her son. There was nothing unusual in the occasional phone reports I gave Nathan's mother while he was in Norway. After Nathan returned home, I asked Linda to keep me updated on Nathan's progress.

I was shocked to discover in early March of 2004 that Danny was threatening to get Linda fired from 3ABN because of some conversations on the phone. In fact, she was threatened immediately with divorce. By this time Nathan had started with drugs again and Linda was seeking advice. I was also shocked to discover that Brenda had started circulating untrue statements as well. (Was it because Danny had admitted to some emotional involvement with Brenda?) I talked to Danny one time on the phone and found him to be unreasonable, unbalanced and very difficult to communicate with. Johann Thorvaldsson, a retired pastor of the SDA Church of 50 years, also was in communication with Danny, both by phone and email. We talked together and shared the same opinion that Danny was acting completely irrational and unreasonable towards his wife. It appeared he was attempting to leave an email trail filled with untruths to verify a position at a later time. The decision was made to stop the communication by phone with Linda.

Some weeks went by. Johann and Irmgard were getting treatments at my clinic and staying in my home during the Easter week in April, so I discovered from them that the situation was not improving for Linda. She was being harassed, threatened, and unreasonable demands by her husband were repeatedly being made to confess things she had not done. By this time, she was also suspended from her job at 3ABN, an order that was issued and enforced by her husband with no Board action. Things were so bad in the home that she found it necessary to go to her daughter's home in Springfield, Illinois for safety and rest on several occasions. Derrell Mundall, who was traveling often for 3ABN, reports rumors of Linda's so-called "affair" were in SDA churches in April 2004, when Linda was still living with

Danny. When he inquired about the source of the rumors, people always pointed to Danny Shelton.



I could see from my 35 years of experience as a physician that Danny was a psychopath. Accusations were directed at me that I had done "mind control" over Linda. (Walt Thompson made the same accusations in his letters.) Linda was accused of sending "secret messages" to me over the television. Danny's emails and communications with Johann were completely crazy, and his reasoning often conflicted with his previous emails. Danny targeted Linda's few inner circle confidants and slandered her to the point that even they backed away from her at this critical time. (Linda's "friends" did not want to lose their television privileges.) Johann and I concluded this was a man who was determined to get rid of his wife. We also concluded that Linda was in danger.

Things eventually progressed from emotional and mental abuse to physical abuse. In the midst of all this harassment Linda asked Danny, 'Why are you treating me like this?' He answered, 'Because I want you to get out.'

Considering the urgency of the situation I allowed the conversations to resume. Linda knew, with her high profile status, that confiding with local people regarding these issues would be very bad for the ministry. I had given counsel to people in difficulty in the past and felt I could be helpful from a distance in this situation. I encouraged Linda to fight for her marriage and ministry many times. This she really did, but she often had to leave her home to find refuge at her daughter's apartment in Springfield, even in the middle of the night because of Danny's behavior. At times like these she was afraid of him. She always returned to her home after a couple of days seeking to try to mend the marriage, but Danny would not allow this.

During the spring of 2004 Danny called my pastor in Norway. Danny tried to get me kicked out as an elder and as a member of the church. My pastor told me about the conversation and he said, "He is mentally sick, he needs professional help."

I find it very disturbing that Walt Thompson defended and continues to defend Danny although he was a witness repeatedly to the

emotional and mental abuse that was taking place. At one point he witnessed Danny "trashing" his wife for five hours. I also find it disturbing that John Lomacang, Linda's former pastor, claims to have counseled extensively with Danny and Linda when this was far from the truth. During the months of April and May of 2004, when most of the activity was occurring in this situation, Linda NEVER saw John, who was supposed to be her pastor.

Coincidentally the handful of people supporting Danny and defending his actions has gained either power, position, airtime, homes, public endorsement or all of the above.

At one point I had a conversation with Walt Thompson, Chairman of the Board of 3ABN. He asked me to stop all communication with Linda. This had also been communicated to Johann and Irmgard Thorvaldsson and others. I told him that it was obviously Danny's plan to isolate Linda from everyone at a time when she needed help. To me it was the Christian thing to answer her phone calls and the only humane thing to do for someone who was in crisis.

Others did not come to Linda's aid because they did not want to lose whatever benefit they gained from 3ABN, whether it be a job, programming, promotions, etc. Walt was also the one who phoned Linda when she was suspended from the ministry by her husband. He instructed her that she must not come to the ministry (which she co-founded) without calling ahead of time because she must be supervised when at 3ABN. Danny broke into a locked bathroom to forcefully take her keys to 3ABN from her. Her hard drive of her computer was confiscated, her contact information taken and even her filing cabinets ravaged, all without any kind of Board action.

Linda was living in an impossible situation. Danny was "in her face" on a regular basis. At times he would say, "If you don't say you're a pathological liar, the marriage and 3ABN is over. If you don't say you're an adulterous woman the marriage and 3ABN is over for you. If you don't say you've given your heart to another man and that he is a demon, the marriage and 3ABN is over ... etc." It even reached the point when he demanded her to say "Repeat after me." Johann and I received a couple [of] emails, which said they were from Linda, but they were written by Danny. Linda saw her ministry being destroyed

one day at a time. All of this was dehumanizing and terrifying to Linda, who was trying to hold things together. She very much realized what was at stake.

An "investigative committee" was put together by Walt Thompson to look into this situation. They were Walt Thompson, Bill Hulsey, Nick Miller and Kay Kuzma. Danny talked privately at length with each of these people. Linda did not. The committee as a whole never met with Linda at all. In one brief phone conversation with Kay Kuzma she told Linda, "The Board is not interested in you and Danny's personal problems. It is only interested in the fact that the President no longer wants his Vice-President."

Johann Thorvaldsson testifies that he spoke with Kay the following day. She told him she was instructed to get Linda used to the idea of not being at 3ABN anymore and to try to get her involved in another ministry.

It's interesting that at the time Danny accused Linda for speaking on the phone to me, that he was in the practice of speaking regularly with Brenda, Linda's "friend." He also visited often with her in her 3ABN apartment in the night. A worker at 3ABN states that Brenda even went golfing with Danny behind Linda's back while she was working. As soon as Brenda saw where the tide was turning, she was no longer Linda's friend. She became an accuser as well.

About May 1, 2004 instructions were given to the production staff to wipe Linda's face off of the network by June 1, again with no Board action. All CD's, videos, literature and photos of Linda were stripped out of the Call Center. She was sent a document a few days later specifying that she was advised to get 30 days of counseling by counselors of "their" choice. If she did not agree to this in writing within 24 hours, her employment could be gone. She requested time for an attorney to look at the document. This was refused. Mail was flooding into the network with Linda's name on it. They were all returned to sender. Her scheduled speaking appointments for women's ministries were sabotaged by those in leadership at 3ABN. Danny told those who worked for Linda that she was a pathological liar and to stay away from her. (He did not want them to hear the other side of the story.) At one point Linda told Walt that Dan was



purposefully ruining her reputation and that she was not willing to be a martyr for 3ABN. Walt's response was "How else are we going to save the ministry?"

Rumors of Linda's so-called "affair" were flying throughout the churches and the General Conference in May of 2004, rumors which were begun by her husband. It was communicated to me that Linda was going to be fired at the Board meeting, which would occur in May, following the 3ABN camp meeting.

Johann and I decided to go to the camp meeting and talk to the Board members and tell them the truth about the situation. When we walked into the 3ABN building we were surrounded by about 10 people. One person stood directly behind me for the entire service. Walt Thompson and Nick Miller (3ABN's attorney) asked us to leave. We stayed until nearly the end of the service. (At this camp meeting an announcement was made regarding Linda. There were tearful appeals by Danny, which raised a record-breaking amount of money for 3ABN. Danny also claims that an additional two million dollars was raised the year of their divorce.) When Johann and I went to the door, once again we were followed by a small crowd of people. I spoke to Mark Finley about the situation at length in the parking lot. John Lomacang tried to stop the conversation. He said 'It is not good for you to talk to him alone.' What was he afraid of? He was standing with me when Danny drove up and said that if I returned to camp meeting I would be arrested and thrown in jail. He had already talked to the Sheriff. I decided to not return, as it was Mark Finley's suggestion to avoid the possibility of disrupting the camp meeting for all of the people attending. Linda was staying in her daughter's apartment in Springfield, so we drove there on Saturday to stay in a hotel for the weekend. During this weekend we were followed by three private investigators all the time. What kind of actions was that, for a man that REALLY wanted to save his marriage?

It is my understanding that a one-sided conversation was illegally taped by Danny towards the end of May. With a mind set on framing his wife, her words have been misconstrued into saying what he wants people to think. She mentions a trip to Las Vegas. He explains to all that she is planning a rendezvous with "the doctor." In reality for



weeks he has offered Linda larger and larger sums of money for her to go to Las Vegas and stay with her mother for six weeks to acquire residency, a requirement for couples that want a quick divorce. For weeks she refused. SHE NEVER WANTED A DIVORCE.

The events of the previous months eventually bring her to the place where she thinks this is maybe what she should do. She knew a separation was necessary. Danny takes her words from the phone call and adds his insinuations. He makes photo copies of her one sided conversation and distributes it. This is his main source of "proof" for his actions and re-marriage. They call it circumstantial evidence." To further cover their tracks Linda's accusers say that for her sake they don't want to tell "all she has done." They say this so people will accept their statements and imagine the worst. This is slander of the worst kind all coming from professed Christians.

Johann says he was fired from 3ABN for refusing to attest to something false Danny wanted him to put in writing about Linda. Derrell Mundall, Danny's ex-son-in-law, says he was given the option to resign or be fired because of his actions defending Linda. Others quit their jobs because they could not support the actions of the leaders. There is one thing many of these people have in common. Anyone who disagrees with Danny is slandered and discredited.

It's interesting that Danny's daughter recently was found to be pregnant out of wedlock. A quick wedding followed when Derrell, (her ex-husband & father of their four children), claims she had no grounds for re-marriage. It's also interesting that nobody asked Derrell about the issue of grounds at all when he was still a resident in Thompsonville. Also another married Shelton family member had a romantic encounter recently with a married employee of 3ABN. They were instructed to keep it quiet. They did. They all still work at 3ABN, and Melody is featured on the network. Is 3ABN all about standing for principle and values, or standing for those who happen to be in good graces with the President and the Shelton family?

Another question that seems to be in the minds of many is "Why was Linda given \$240,000 when all claim she was fired for a wrongdoing?" The only reason Linda signed this 3ABN contract was because she needed money to escape from a very irregular, abusive

and impossible situation. Danny forced her to sign not only this contract, but another contract which sold him her half of their joint-owned home the same day.

Linda has suffered much emotional trauma and humiliation from all of this. She still has nightmares about these events. She did not feel ready to face the people of the SDA church for six months after all of this occurred. I encouraged her to begin again. She went for the first time around the end of November of 2004 in Springfield. The people welcomed her. She requested her membership to be transferred out of the Thompsonville church into the Springfield church in December of 2004. The Springfield pastor had previously worked at 3ABN and knew Linda. He did not believe the rumors and encouraged the church to put her to work. It was a healing time for her to teach Sabbath School and occasionally preach.

In June of 2005 things changed. Pastor Grady was transferred out of the Springfield church, although he wanted to stay, and a pastor from 3ABN was moved into the church. Within two weeks John Stanton met with Linda and told her she would be doing nothing on the platform. She told him that the church really needed the help and she hoped that if she was asked once in two months to teach a Sabbath School class that she would be able to do this. He told her that the orders had come from the conference level. (The Illinois conference President sits on 3ABN's Board and his parents work for 3ABN.) During our visit to the General Conference Session Johann and I visited with this pastor. He told us he thought Linda was a liar. I TOLD HIM THAT LINDA HAD NEVER BEEN UNFAITHFUL TO HER HUSBAND and that all the rumors from her husband were lies. But this man had TV interests to pursue and he was in close connection with Danny and John Lomacang.

The last week of October 2005, a letter came to Linda from John Lomacang, the pastor of the Thompsonville (3ABN) church. It stated that the church board had voted "to call a church business session to recommend to the church that you be placed under censure." Linda called John to ask him why.

He said it was because she had abandoned her marriage and ministry, which led to her divorce. (This is what Danny refers to as

"grounds" to re-marry.) Linda planned to address the church business meeting. She wrote to Danny requesting a release from the restrictions of the contract she signed so she could openly share her side of the story. Danny denied this request. Because of this she felt forced to drop her membership there and then join another SDA church. This decision was made after much counsel with several SDA's. It's interesting that this recommendation for censure came almost 18 months after the fact. (Which kind of practice is this? Special for USA?) It's also interesting that all of this occurred while Danny was trying to gather evidence against Linda so he could re-marry.

Danny Shelton and the leadership of 3ABN are responsible for using the ministry of 3ABN to bring character assassination to Linda and others. In Linda's case, television and radio announcements were made denouncing her character. There was an announcement on the front page of 3ABN's website for many months. About 180,000 letters about Linda were sent to the mailing list at 3ABN. Videos about her were made and distributed. Magazine articles were written and submitted. Mailings were made to church officials. Many calls were taken at 3ABN where slanderous remarks about Linda were given over the phone. Many letters containing completely false statements were sent to many individuals. Danny even made his personal email address available over 3ABN so people could write to him and obtain his side of the story. They did a thorough job of character assassination. Now two years later the "trashing" continues. It is inexcusable, especially for a proclaimed Christian ministry.

In conclusion I want to clearly state that I have not committed adultery (emotional, physical, "spiritual"), and neither has Linda. The conversations we had were not unusual or inappropriate. Linda is the victim of domestic violence, only this has resulted in worldwide effects for our Church.

Linda has sought for help at the General Conference level. She has sought the aid of pastors. No one has an answer. She has tried repeatedly to meet with a committee from the Board of 3ABN. This request has not been granted. Still the bulk emails and letters flow from 3ABN slandering the innocent. This has been the most ungodly situation I have observed in my entire life.

Any who find themselves not in good graces with Danny Shelton will find that their name is discredited and slandered in an attempt to destroy their influence. Linda has suffered the most with the loss of her job, her influence and reputation. But many others, including myself, have felt the heat coming from what is supposed to be a ministry representing Jesus Christ. This is an outrage. This is unacceptable. Accountability of leaders is a must. (Can bad fruits come from good trees?) As Christians, it is our duty to demand accountability and a high standard from leaders. I hope this testimony will fulfill the mission intended.

Respectfully,

Dr. Arild Abrahamson

**Statement of Dr. Walter Thompson, Chairman, 3ABN Board of Directors**

Thank you for the opportunity to respond to the article in Adventist Today that you are calling "Personal Lives and Three Angels Broadcasting Network (3ABN)."

I have carefully reviewed the article and have the following comments:

The Three ABN Board of Directors, a board that consists of dedicated business men, church leaders, and other dedicated laymen, have carefully and thoroughly studied the situations leading up to the dismissal of Linda Shelton from the ministry as well as the evidence indicating Danny's legal and moral rights to remarry. All decisions and actions taken have been by unanimous agreement based upon defensible evidence.

We live in a world dying without hope and are committed to doing our part in giving only that hope that may be found in the everlasting Good News of Jesus Christ and His soon return.

Walter Thompson MD

Chairman, 3ABN Board of Directors

**Statement of Mr. Danny Shelton**

Dear Editor:

This is my response to your offer to publish my unedited version of my reaction to the Adventist Today article.

I think it is a shame that the number reason people contact Adventist Today is to hear about Danny and Linda Shelton. I wish Adventist Today was spending as much time telling people about Jesus as they are exposing unsupported rhetoric about Danny and Linda. If that were the case, I suspect you would have conversion stories to share instead of unsubstantiated comments by those who are attempting to bring disgrace to the cause of God. I haven't heard of one conversion story from Adventist Today's printing all this "gossip" about us. I hear conversion stories almost daily at 3ABN because the focus of 3ABN is to take the Three Angel's messages into all the world.

I believe that we all need to concentrate on truth rather than to sort through all the testimonials and try to pick a side to support. As Christians we should all be on Jesus's side, and he says take the gospel into all the world. He does not say to take GOSSIP into all the world.

You mentioned that you do not have the ability to do "investigative reporting" in your search for truth, so in exchange, you are publishing the comments of the parties involved in the conflict which may or may not reflect truth. I might ask, how does this help to discover the truth of the matter or enhance the cause we all profess to want to serve-and which Adventist Today claims to want to do? The letters in this article that you asked me to respond to are made up of many errors. I won't try to point them all out at this time. I will say that Dr. Thompson's letter speaks for me and the board of 3ABN at this time.

There has been no cover ups on 3ABN's part and neither will there be on the latest letter. The gospel of Jesus Christ is all about taking His salvation message to the world. Jesus says,"Go" and the Devil says,"Stop. The Stop and Go principal has always helped me to make better decisions when it comes to whom I support. I support

those who are giving the Gospel message into all the world, not those who are throwing stones and trying to Stop the Gospel through false accusations, no matter how convincing they may sound. The Bible says that we will know which side people are on "by their fruits."

God Bless!

Danny Shelton

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***"Truth invites examination & needs no defense.  
Lies hide in darkness & blame everyone else."***

Ex. L

Form **990****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

**2007****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2007 calendar year, or tax year beginning January 1, 2007, and ending December 31, 20 07****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Termination  
☐ Amended return  
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization**Three Angels Broadcasting Network, Inc**

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

**3391 Charley Good Road, P.O. Box 220**

City or town, state or country, and ZIP + 4

**West Frankfort, IL 62896****D** Employer identification number

[REDACTED]

**E** Telephone number**( 618 ) 627-4651****F** Accounting method: ☐ Cash ☒ Accrual☐ Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**H and I are not applicable to section 527 organizations.****H(a)** Is this a group return for affiliates? ☐ Yes ☐ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? ☐ Yes ☐ No

(If "No," attach a list. See instructions.)

**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No**I** Group Exemption Number ▶**M** Check ☐ if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**G Website:** ▶**J Organization type** (check only one) ▶ ☒ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally **not** more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions.)

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received:				
	<b>a</b> Contributions to donor advised funds	<b>1a</b>		<b>14,199,289</b>	
	<b>b</b> Direct public support (not included on line 1a)	<b>1b</b>			
	<b>c</b> Indirect public support (not included on line 1a)	<b>1c</b>			
	<b>d</b> Government contributions (grants) (not included on line 1a)	<b>1d</b>			
	<b>e</b> Total (add lines 1a through 1d) (cash \$ <b>12,696,631</b> noncash \$ <b>1,502,658</b> )	<b>1e</b>		<b>14,199,289</b>	
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>		<b>998,789</b>	
	<b>3</b> Membership dues and assessments	<b>3</b>			
	<b>4</b> Interest on savings and temporary cash investments	<b>4</b>		<b>4557</b>	
	<b>5</b> Dividends and interest from securities	<b>5</b>			
	<b>6a</b> Gross rents	<b>6a</b>	<b>43,665</b>		
	<b>b</b> Less: rental expenses	<b>6b</b>	<b>2,089</b>		
<b>c</b> Net rental income or (loss). Subtract line 6b from line 6a	<b>6c</b>		<b>41,576</b>		
<b>7</b> Other investment income (describe ▶)	<b>7</b>				
Revenue	<b>8a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
		<b>377,013</b>	<b>8a</b>	<b>138,914</b>	
	<b>b</b> Less: cost or other basis and sales expenses.	<b>371,878</b>	<b>8b</b>	<b>140,721</b>	
	<b>c</b> Gain or (loss) (attach schedule)	<b>5,135</b>	<b>8c</b>	<b>(1,807)</b>	
	<b>d</b> Net gain or (loss). Combine line 8c, columns (A) and (B)		<b>8d</b>	<b>3,328</b>	
	<b>9</b> Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1b)	<b>9a</b>			
	<b>b</b> Less: direct expenses other than fundraising expenses	<b>9b</b>			
	<b>c</b> Net income or (loss) from special events. Subtract line 9b from line 9a	<b>9c</b>			
	<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>	<b>555,717</b>		
	<b>b</b> Less: cost of goods sold	<b>10b</b>	<b>435,725</b>		
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	<b>10c</b>		<b>119,992</b>	
<b>11</b> Other revenue (from Part VII, line 103)	<b>11</b>		<b>(265,713)</b>		
<b>12</b> Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	<b>12</b>		<b>15,101,818</b>		
Expenses	<b>13</b> Program services (from line 44, column (B))	<b>13</b>		<b>12,960,097</b>	
	<b>14</b> Management and general (from line 44, column (C))	<b>14</b>		<b>4,279,056</b>	
	<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>			
	<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>			
	<b>17</b> Total expenses. Add lines 16 and 44, column (A)	<b>17</b>		<b>17,239,153</b>	
Net Assets	<b>18</b> Excess or (deficit) for the year. Subtract line 17 from line 12	<b>18</b>		<b>(2,137,335)</b>	
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>		<b>16,236,150</b>	
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>			
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18, 19, and 20	<b>21</b>		<b>14,098,815</b>	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2007)



Form 990 (2007)

Page **2**

**Part II Statement of Functional Expenses** All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>22a</b>	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22a</b>			
<b>22b</b>	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22b</b>			
<b>23</b>	Specific assistance to individuals (attach schedule)	<b>23</b>			
<b>24</b>	Benefits paid to or for members (attach schedule)	<b>24</b>			
<b>25a</b>	Compensation of current officers, directors, key employees, etc. listed in Part V-A	<b>25a</b>	249,910	43,356	206,554
<b>b</b>	Compensation of former officers, directors, key employees, etc. listed in Part V-B	<b>25b</b>			
<b>c</b>	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	<b>25c</b>			
<b>26</b>	Salaries and wages of employees not included on lines 25a, b, and c	<b>26</b>	3,946,150	2,903,979	1,042,171
<b>27</b>	Pension plan contributions not included on lines 25a, b, and c	<b>27</b>			
<b>28</b>	Employee benefits not included on lines 25a – 27	<b>28</b>			
<b>29</b>	Payroll taxes	<b>29</b>	264,055		264,055
<b>30</b>	Professional fundraising fees	<b>30</b>			
<b>31</b>	Accounting fees	<b>31</b>	51,139		51,139
<b>32</b>	Legal fees	<b>32</b>	1,100,545		1,100,545
<b>33</b>	Supplies	<b>33</b>	256,052	104,432	151,620
<b>34</b>	Telephone	<b>34</b>	206,845	206,845	
<b>35</b>	Postage and shipping	<b>35</b>	606,104	545,494	60,610
<b>36</b>	Occupancy	<b>36</b>	388,488	211,547	176,941
<b>37</b>	Equipment rental and maintenance	<b>37</b>	3,864,715	3,741,309	123,406
<b>38</b>	Printing and publications	<b>38</b>	224,150	224,150	
<b>39</b>	Travel	<b>39</b>	1,173,321	956,940	216,381
<b>40</b>	Conferences, conventions, and meetings	<b>40</b>	17,207		17,207
<b>41</b>	Interest	<b>41</b>	27,225		27,225
<b>42</b>	Depreciation, depletion, etc. (attach schedule)	<b>42</b>	1,825,183	1,825,183	
<b>43</b>	Other expenses not covered above (itemize):				
<b>a</b>	Statement 2	<b>43a</b>	3,038,064	2,196,862	841,202
<b>b</b>		<b>43b</b>			
<b>c</b>		<b>43c</b>			
<b>d</b>		<b>43d</b>			
<b>e</b>		<b>43e</b>			
<b>f</b>		<b>43f</b>			
<b>g</b>		<b>43g</b>			
<b>44</b>	<b>Total functional expenses.</b> Add lines 22a through 43g. (Organizations completing columns (B)–(D), carry these totals to lines 13–15)	<b>44</b>	17,239,153	12,960,097	4,279,056

**Joint Costs.** Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_;

(iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

Form 990 (2007)



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**Part IV-A**    **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>a</b>	15,539,632
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 12:			
<b>1</b>	Net unrealized gains on investments . . . . .	<b>b1</b>		
<b>2</b>	Donated services and use of facilities . . . . .	<b>b2</b>		
<b>3</b>	Recoveries of prior year grants . . . . .	<b>b3</b>		
<b>4</b>	Other (specify): <u>Statement</u> . . . . .			
		<b>b4</b>	437,814	
	Add lines <b>b1</b> through <b>b4</b> . . . . .		<b>b</b>	437,814
<b>c</b>	Subtract line <b>b</b> from line <b>a</b> . . . . .		<b>c</b>	15,101,818
<b>d</b>	Amounts included on Part I, line 12, but not on line <b>a</b> :			
<b>1</b>	Investment expenses not included on Part I, line 6b . . . . .	<b>d1</b>		
<b>2</b>	Other (specify): . . . . .			
		<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b> . . . . .		<b>d</b>	
<b>e</b>	<b>Total revenue</b> (Part I, line 12). Add lines <b>c</b> and <b>d</b> . . . . .		<b>e</b>	15,101,818

<b>Part IV-B</b>	<b>Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>
------------------	---

a		Total expenses and losses per audited financial statements	a	17,676,967
b		Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify):			
Statement 8		b4	437,814	
Add lines b1 through b4			b	437,814
c Subtract line b from line a			c	17,239,153
d Amounts included on Part I, line 17, but not on line a:				
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):			
		d2		
Add lines d1 and d2			d	
e Total expenses (Part I, line 17). Add lines c and d			e	17,239,153

**Part V-A** **Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

[illegible]

Yes	No
-----	----

13

75b

✓

75c

✓

750

41

Part V-B		Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits	(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

[illegible]

Yes	No
-----	----

76

✓

77

✓

1

78a

✓

78b

10

79

✓

80a

✓

181a

81b

✓

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**Part VI Other Information** (continued)

		Yes	No
<b>82a</b>	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		✓
<b>b</b>	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
<b>82b</b>			
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	✓	
<b>83b</b>	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	✓	
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?		✓
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>84b</b>			
<b>85a</b>	<b>501(c)(4), (5), or (6).</b> Were substantially all dues nondeductible by members?		
<b>b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
<b>85b</b>			
<b>c</b>	Dues, assessments, and similar amounts from members	<b>85c</b>	
<b>d</b>	Section 162(e) lobbying and political expenditures	<b>85d</b>	
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	<b>85e</b>	
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e)	<b>85f</b>	
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85g</b>	
<b>h</b>	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	<b>85h</b>	
<b>86</b>	<b>501(c)(7) orgs.</b> Enter: <b>a</b> Initiation fees and capital contributions included on line 12	<b>86a</b>	
<b>b</b>	Gross receipts, included on line 12, for public use of club facilities	<b>86b</b>	
<b>87</b>	<b>501(c)(12) orgs.</b> Enter: <b>a</b> Gross income from members or shareholders	<b>87a</b>	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>87b</b>	
<b>88a</b>	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	<b>88a</b>	✓
<b>b</b>	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	<b>88b</b>	✓
<b>89a</b>	<b>501(c)(3) organizations.</b> Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0; section 4912 ▶ 0; section 4955 ▶ 0		
<b>b</b>	<b>501(c)(3) and 501(c)(4) orgs.</b> Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	<b>89b</b>	
<b>c</b>	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
<b>d</b>	Enter: Amount of tax on line 89c, above, reimbursed by the organization		
<b>e</b>	<b>All organizations.</b> At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	<b>89e</b>	✓
<b>f</b>	<b>All organizations.</b> Did the organization acquire a direct or indirect interest in any applicable insurance contract?	<b>89f</b>	✓
<b>g</b>	<b>For supporting organizations and sponsoring organizations maintaining donor advised funds.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>89g</b>	
<b>90a</b>	List the states with which a copy of this return is filed ▶ See Statement 10		
<b>b</b>	Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)	<b>90b</b>	
<b>91a</b>	The books are in care of ▶ <b>Brian Hamilton</b> Telephone no. ▶ ( 618 ) 627-4651 Located at ▶ <b>3391 Charley Good Rd, PO Box 220, West Frankfort, IL</b> ZIP + 4 ▶ <b>62896</b>		
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>	<b>91b</b>	✓

Form 990 (2007)

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Page **8****Part VI Other Information** (continued)

**c** At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** ☒ Yes ☐ No  
 If "Yes," enter the name of the foreign country **Russia**

**92** Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year **92** ☐

**Part VII Analysis of Income-Producing Activities** (See the instructions.)

**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>93</b> Program service revenue:					
<b>a</b> <b>Production and Distribution</b>					998,789
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>f</b> Medicare/Medicaid payments					
<b>g</b> Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments					
<b>95</b> Interest on savings and temporary cash investments					
<b>96</b> Dividends and interest from securities					4,557
<b>97</b> Net rental income or (loss) from real estate:					
<b>a</b> debt-financed property					
<b>b</b> not debt-financed property					41,576
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income					
<b>100</b> Gain or (loss) from sales of assets other than inventory					3,328
<b>101</b> Net income or (loss) from special events					
<b>102</b> Gross profit or (loss) from sales of inventory					
<b>103</b> Other revenue: <b>a</b>					119,992
<b>b</b> Change in value split interest agreements					(290,831)
<b>c</b> Other					25,118
<b>d</b>					
<b>e</b>					
<b>104</b> Subtotal (add columns (B), (D), and (E))					902,529
<b>105</b> Total (add line 104, columns (B), (D), and (E))					902,529

**Note:** Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
<b>▼</b>	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No  
 (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No  
**Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Form **990** (2007)

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**Part XI** Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

**106** Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
<b>Totals</b>				

**107** Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
<b>Totals</b>				

**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please  
Sign  
Here

Signature of officer

James W. Gilley, President and CEO

Type or print name and title

Date

11-11-08

Paid  
Preparer's  
Use OnlyPreparer's  
signature

Date

Check if  
self-  
employed ☐

Preparer's SSN or PTIN (See Gen. Inst. X)

Firm's name (or yours  
if self-employed),  
address, and ZIP + 4

EIN

Phone no. ( )

Form 990 (2007)



**SCHEDULE A**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Organization Exempt Under Section 501(c)(3)**(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),  
or 4947(a)(1) Nonexempt Charitable Trust**Supplementary Information—(See separate instructions.)**► **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

**2007**

Name of the organization

**Three Angels Broadcasting Network, Inc.**

Employer identification number

**Part I****Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<b>CA Murray</b> 14645 Paulton Rd, Thompsonville, IL 62890	Production Manager	55,832		
<b>Moses Primo</b> P.O. Box 39, Thompsonville, IL 62890	Director of Engineering	63,880		
<b>Lenard Westphal</b> 25306 Cypress St., Loma Linda, CA 92354	Trust Service Director	52,860		
Total number of other employees paid over \$50,000 . . . . .		0		

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<b>Siegel Brill Greupner Duffy</b> 100 Washington Ave S Ste 1300, Minneapolis, MN 55401-2110	Legal Services	631,330
<b>The Hartford</b> P.O. Box 2907, Hartford, CT 06104-2907	Insurance	191,823
<b>Fierst, Pucci and Kane LLP</b> 64 Gothic Street, North Hampton 01060-3042	Legal Service	121,069
<b>Guadian Life Insurance</b> P.O. Box 95101, Chicago, IL 60694-5101	Insurance-Employee Benefits	75,368
<b>Davis Wright Tremaine LLP</b> 1201 Third Ave Suite 2200, Seattle, WA 98101	Legal Services	68,127
Total number of others receiving over \$50,000 for professional services . . . . .		2

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<b>Intelsat Corporation</b> P.O. Box 7247-8912, Philadelphia, PA 19170-8912	Satellite	627,330
<b>SES Americom California, Inc</b> P.O. Box 642961, Pittsburgh, PA 15264-2961	Satellite	450,073
<b>R.R. Satellite Communications</b> 4 Hagoren Street, Industrial Park, Omer, Israel 84965	Satellite	446,000
<b>TopField N &amp; S America</b> 1064 Salk Road, Unit 11, Pickering, ON Canada L1W 4B5	Satellite Receiver Equipment	363,614
<b>Smith &amp; Butterfield</b> PO Box 3446, Evansville, IN 47733-3446	Printing	331,568
Total number of other contractors receiving over \$50,000 for other services . . . . .		21

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Cat. No. 11285F

Schedule A (Form 990 or 990-EZ) 2007

Schedule A (Form 990 or 990-EZ) 2007

Page **2****Part III** **Statements About Activities** (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1	✓
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	✓
b Lending of money or other extension of credit?	2b	✓
c Furnishing of goods, services, or facilities?	2c	✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	✓
e Transfer of any part of its income or assets?	2e	✓
3a Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)	3a	✓
b Did the organization have a section 403(b) annuity plan for its employees?	3b	✓
c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c	✓
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d	✓
4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a	✓
b Did the organization make any taxable distributions under section 4966?	4b	✓
c Did the organization make a distribution to a donor, donor advisor, or related person?	4c	✓
d Enter the total number of donor advised funds owned at the end of the tax year ▶		0
e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶		0
f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶		0
g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶		0

**THREE ANGELS BROADCASTING NETWORK, INC.**  
**990 - SUPPLEMENTAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2007**

# [REDACTED]

**Statement 2**  
**Form 990, Part II, Line 43**  
**Other Expenses**

Other Expenses	Total	Program Services	Management & General	Fundraising
Advertising and Promotion	92,286		92,286	
Bad Debts	330		330	
Bank Charges	73,342		73,342	
Broadcasting	273,709	273,709		
Cable Promotion	1,145	1,145		
Cost of Goods Given Away	1,065,030	1,065,030		
Contract Labor	105,866	105,796	70	
Donations	125,739		125,739	
Dues and Registration	31,624	31,624		
Insurance	344,958		344,958	
Miscellaneous	74,421		74,421	
Music Production	41,684	41,684		
Special Projects	701,597	677,874	23,723	
Trust	106,333		106,333	
	<u>3,038,064</u>	<u>2,196,862</u>	<u>841,202</u>	

**Statement 3**  
**Form 990, Part IV, Line 55**  
**Land, Buildings and Equipment**

Land held in Charitable Remainder Unitrusts	<u>3,120,000</u>
---	------------------

**Statement 4**  
**Form 990, Part IV, Line 57**  
**Land, Buildings and Equipment**

Asset	Cost	Accum. Deprec.	Net Book Value
Buildings	6,679,379	1,319,658	5,359,721
Land	725,273		725,273
Land Improvements	534,047	161,117	372,930
Machinery & Equipment	20,958,895	16,435,241	4,523,654
Vehicles	1,415,948	1,364,609	51,339
Construction in Progress	391,676		391,676
	<u>30,705,218</u>	<u>19,280,625</u>	<u>11,424,593</u>



**THREE ANGELS BROADCASTING NETWORK, INC.**  
**990 - SUPPLEMENTAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2007**

# [REDACTED]

**Statement 5**  
**Form 990 Part IV, Line 58**  
**Other Assets**

Deposits	288,951
Annuities	10,577,027
Trusts	29,120,646
	<u>39,986,624</u>

**Statement 6**  
**Form 990 Part IV, Line 65**  
**Other Liabilities**

Annuities	12,723,751
Liabilities under Unitrust Agreements	1,595,547
Revocable Trust Liabilities	29,120,646
	<u>43,439,944</u>

**Statement 7**  
**Form 990 Part IV-A, Line B(4)**  
**Other Amounts**

Cost of Goods Sold - Satellites	435,725
Rental Expenses	2,089
	<u>437,814</u>

**Statement 8**  
**Form 990 Part IV-B, Line B(4)**  
**Other Amounts**

Cost of Goods Sold - Satellites	435,725
Rental Expenses	2,089
	<u>437,814</u>

**THREE ANGELS BROADCASTING NETWORK, INC.**  
**990 - SUPPLEMENTAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2007**

# [REDACTED]

**Statement 9**  
**Form 990, Part V-A**  
**List of Officers, Directors, Trustees, and Key Employees**

Name and Address	Title & Avg. Hrs/Wk	Comp.	Employee Benefits	Expense Account
Dr. Walter Thompson 174 Fox Borough Burr Ridge, IL 60521	Chairman None	0	0	0
Kenneth Denslow 619 Plainfield Rd., 3rd Floor Willowbrook, IL 60521-5381	Director None	0	0	0
May Chung 155 Manchester Lane San Bernardino, CA 92408	Director None	0	0	0
Larry Ewing PO Box 75 Thompsonville, IL 62890	Treasurer 40 hrs/wk	62,558		
Merlin Fjarli 670 Mason Way Medford, OR 97501	Director None	0	0	0
Bill Hulsey PO Box 596 Collegedale, TN 37315	Director None	0	0	0
Ellsworth McKee PO Box 750 Collegedale, TN 37315	Director None	0	0	0
Wintley Phipps PO Box 8008 Vero Beach, FL 32963	Director None	0	0	0
Danny Shelton 2954 New Lake Road West Frankfort, IL 62896	President Director 40 hrs/wk	78,404	0	0



**THREE ANGELS BROADCASTING NETWORK, INC.**  
**990 - SUPPLEMENTAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2007**

# [REDACTED]

**Statement 9****Form 990, Part V (Continued)****List of Officers, Directors, Trustees, and Key Employees**

Mollie Steenson 400 E. 9th Street Johnston City, IL 62951	Secretary Director 40 hrs/wk	65,592		
Carmelita Troy 4024 Ronda Rd. Pebble Beach, CA 93953	Director None	0	0	0
Larry Welch 715 S Mulkey Christopher, IL 62822	Director 40 hrs/wk	43,356	0	0
		<u>249,910</u>		

**Statement 10****Form 990, Part V, Line 90A****List of States Which This Return is Filed**

California  
 Illinois  
 Oregon

**Statement 11****Form 990, Part VII****Relationship of Activities to the Accomplishment of Exempt Purposes**

Line #	Explanation of Activities
93	Payment for airtime & production of certain religious programming
95	Interest income is used to help offset general operating expenses
97	Rental income is used to help offset general operating expenses
100	Gain or loss from sales other than inventory helps offset general operating expenses
102	Sale of satellite dishes to enable viewers to receive programming
103c	Other income is used to help offset general operating expenses

**Statement 12****Schedule A, Part III, Line 2c**

Three Angels Broadcasting Network, Inc. uses the services of the Westphal Law Group a principal of which is related to the Director of Trust Services  
 Three Angels Broadcasting Network, Inc. purchases inventory from a corporation controlled by a person related to the President.  
 Three Angels Broadcasting Network, Inc. contracts music services from a person related to the President.

**Ex. M**

**Subject:** Re: Objectives - Reform and Accountability  
**From:** "Danny Shelton"  
**Date:** Mon, 16 Oct 2006 10:15:19 -0500  
**To:** "(G. Arthur Joy)"

Gailon,

I don't have to answer any of these queries from you but I have chosen to address this particular one for a reason. I can't believe that you would stake your credibility on the words of one former Fin. Director who has an ax to grind. That's why you will always lose this kind of battle against 3ABN or anyone else that you choose to square off against. There has to be real solid evidence. I have real solid evidence when it comes to the finances and operations of 3ABN. Thank the Lord that he sent us people like Ellsworth Mckee and Bill Hulsey and others who from the outset of 3ABN wanted to make sure that our financial bookkeeping was was squeaky clean. These men who run huge businesses saw the need in the beginning when I may not have. We have followed theirs and the rest of the boards recommendations.

There is a reason that the former Fin. Dir. that you speak of has not been with 3ABN for many years. I won't go into that but I will say that the rapid growth of 3ABN since it's beginning constantly requires changes. Today we have a great group of 6-8 professionals in the accounting department. We not only have accountants, but also have a CPA as chief financial officer.

I am not single handedly controlling all financial and operations, though by the by laws I am in charge of day to day operations.

Through out our over 20 years in business we have hired outside accounting and outside auditors. We are represented by one of the best accredited auditing teams in the Midwest. They will testify in court for us, and in fact already have, over our property tax case with the State of Illinois. They will also testify that I am not a one man decision maker but that we have for years even had a financial and audit committee within the board of 3ABN which also now includes another financial professional as well as other professional business people.

We have been in court with the state of Ill. over property taxes for several years. They have looked with a fine tooth comb at any possible reasons to justify their decision that 3ABN should pay property taxes. We are now in appeal and believe we will win this appeal hands down. The state of Illinois did not find any of the kind of financial discrepancies that you say a former financial director (who was not even a CPA), accuses us of. In fact, the state of Illinois court case in my opinion, establishes the fact that 3ABN is operating according to law.

Another point is the fact that we have always had either GC, or NAD and or the Illinois Conf. Pres. on our board for most of the life of 3ABN. Until recently, because of retirement from the GC. G. Ralph Thompson, the under secretary to the General Conf was a board member, to the best of my recollection for 16-18 years. Also retired from the North American Division as Communication Director, is Owen Troy. Owen has health problems but still attends board meetings as he has for over the last 20 years. The last few years his daughter, Carmelita Troy, who is an accounting professional, sits in his spot on the board of 3ABN.

Elder G Ralph Thompson and Elder Owen Troy have testified many times over the years concerning the operations of 3ABN to the world leaders of this church. So has numerous Con. Pres. such as the one we have now, Ken Denzlow.

Gailon, what you don't seem to understand is that any organization the size and age of 3ABN will have a few people who have an ax to grind and will speak accusations loosely against such an organization as usually they are not held accountable. This is the norm. There is a big difference between accusations from people like the former Fin. Dir. you speak about and the actual audited records kept by 3ABN and respected Auditing firms such as the one that 3ABN has been working with for over 20 years.

I also think it should send some kind of red flag that Linda who was Vice President of 3ABN for many years only decides that things were run badly there after she is no longer with 3ABN. She has been as well informed of finances and operations as anybody in the ministry. If things immoral or illegal were going on all those years why didn't she report it to anyone? If there were such "bad" things going on at 3ABN for so many years then she too as Vice President and board member would be accountable for those things which happened during her tenure also.

Again these are cheap allegations that anyone could make without any real support.

For some one who claims to have a legal background I'm amazed that you take any allegation and run with it just because a few people sound convincing without evidence.

Danny

ps. For instance I recently talked to a couple of people who claim to know you. One of them claims to know a family member of yours. They tell me a number of negative things about you that could very well be true, But I'm not going to make up my decision based what they say. And neither am I going to write what they tell me and send it to anyone else to try to discredit you for any reason from what they say based on their words alone.



| ----- Original Message -----

**From:****To:** [danshelton@\\*\\*\\*](mailto:danshelton@***)**Sent:** 10/15/2006 9:44:03 PM**Subject:** Re: Objectives - Reform and Accountability

----- Original Message -----

**From:** [Danny Shelton](#)**To:** [Walt Thompson](#)**Sent:** 10/8/2006 12:13:14 PM**Subject:**

Gailon,

You have expressed that Linda and Arild have passed your "truth" test concerning them being guiltless of having an affair. So much so that you are going to email your results to everyone you can to get enough support to bring 3ABN down.

Answer: We have never stated nor is it an objective to "bring 3ABN down". The clearly delineated objectives are reform and accountability. The reformation must be in the governance of 3ABN from a closely held corporation with a single person controlling the operations and financial decisions under the guise of a 501(c)3 Not for profit corporation originally formed under Illinois Law by the four Sheltons, now reduced to the sole surviving Danny Shelton.

I recently spoke to former directors and cfo's and one was quite frank and told me that if the AG for the State of Illinois had done the most basic discovery they would have found more than enough evidence to eliminate not only your exemption from real property taxes, but your tax exemption at the State and Federal level. In other words, Three Angels Broadcasting Network's 501(c)3 would be in jeopardy and the tax deductibility of Tithes, Gifts, Project based Donations and Trusts would be evaporated with serious consequences to givers and giftees.

Appropriate reforms would include all donors to serve as a constituency, to hold a constituency meeting just as corporations hold stockholder meetings and the church holds constituency meetings for the purpose of developing a system of electing large committees, nominating committees, electing directors and officers to be a representative form of government rather than the current self appointed and Danny selected directorate. Since you largely derive your financial support from the pews of the Seventh-day Adventist Churches, it is appropriate that you be accountable to these "stockholders in the pews". This governance is far preferable to the "Danny Autocracy" that currently exists.

Since there are many issues of financial irregularities that have come to my attention and since you single handedly call the shots and control the selection process to the board, to have appropriate accountability to the stockholders in the pews, the stockholders should be allowed access to the books and records of 3ABN to determine that all donations are appropriately utilized according to the purpose for which they were gifted and not the purpose for which Danny elects to reroute funds at his whim and will.

Since you are a member of ASI, I am curious to know how it is that you are allowed to accept clearly marked tithes checks and not suffer the same fate as Hartland, Hope International, et siq??? And your Chairman clearly states that ASI "knows" that 3ABN accepts tithes...just what is your exemption to the very clear rules??? And why is it that 3ABN is not subject to an Audit by the GC Auditing department???

Given the nearly \$100million in assets you have extracted from the SDA pews in just

the past five years, I believe we deserve far greater accountability, particularly if many of the allegations we are investigating turn out to be true. I am sure that given sufficient time and the appropriate education, the "stockholders in the pews" will indeed join the hue and the cry for reform and accountability.

Once again, I feel compelled to invite you to confess all, to ask forgiveness from all those you have wronged and to seek earnestly the healing power of the Holy Spirit before it is too late. There is no need for the conflict ahead if you would simply adopt the sanctified life. The process would be so cathartic for the entire SDA church and may move many in the world to believe on the Power of Sanctification.

Again, the purpose is clearly and specifically reform and accountability. We invite you to lead in this process, and not have to be dragged and kicking to the altar of accountability and sacrifice.

Yours in the Blessed Hope.

Gailon Arthur Joy  
AURporter

**Ex. N**

**Subject:** RE: Possible motion for sanctions  
**From:** "Gailon"  
**Date:** Wed, 24 Dec 2008 15:01:32 -0500  
**To:** "'Greg Simpson"'  
**CC:** "'Bob'"

Case is dismissed. No reasonable way to invoke the Rule 11 Sanctions, if they applied. But, believe me, we did consider the option several times. However, civility seemed expedient. You twice were spared and Grace prevailed over justice and punctilious process...besides, we did not want to give your client any excuse not pay a fair price for your services.

Again, keep up the great work and Seasons Greetings.

Gailon Arthur Joy

---

**From:** Greg Simpson  
**Sent:** Wednesday, December 24, 2008 12:55 PM  
**To:** Bob  
**Cc:** Gailon  
**Subject:** RE: Possible motion for sanctions

Make sure you comply with the requirements of Fed. R. Civ. P. 11 too. Especially the serve, wait 21 days, then file rule.

M. Gregory Simpson  
Direct: (612) 337-6107  
e-mail: [gregsimpson@\\*\\*\\*](mailto:gregsimpson@***)

SIEGEL BRILL

GREUPNER DUFFY  
& FOSTER P.A.

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---

**From:** Bob  
**Sent:** Wednesday, December 24, 2008 11:46 AM  
**To:** Greg Simpson  
**Cc:** Gailon  
**Subject:** Re: Possible motion for sanctions

My apologies for forgetting to say, Merry Christmas.

Your answer was expected, as you can imagine. I believe this interchange fulfills our obligation under Local Rule 7.1(a)(2) to confer before filing such a motion.

You really will miss us?

And may you and yours have a Happy New Year, full of far fewer headaches than this one has had ... if it's had any.

Bob Pickle

----- Original Message -----

**From:** "Greg Simpson"  
**To:** "Bob"  
**CC:** "Gailon"  
**Sent:** 12/24/2008 11:42:47 AM -0600  
**Subject:** Possible motion for sanctions

Merry Christmas to you too, guys. I'm going to miss you when this case is over. The answer is "No."

M. Gregory Simpson  
Direct: (612) 337-6107  
e-mail: [gregsimpson@\\*\\*\\*](mailto:gregsimpson@***)

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-----Original Message-----

From: Bob  
Sent: Wednesday, December 24, 2008 11:21 AM  
To: Greg Simpson  
Cc: G. Arthur Joy  
Subject: Possible motion for sanctions

Counselor Simpson:

Mr. Joy and I were conferring yesterday regarding your opposition brief to our motion to file under seal, which you filed on Monday. We feel that your brief's content is such that it should warrant sanctions. Before we decide to move forward with a motion for sanctions, we wanted to give you the opportunity to withdraw your brief.

Will you be withdrawing your brief?

Bob Pickle

---

Oshkosh Corp • 8-K • For 2/26/98, On 3/11/98  
Document 2 of 5 • EX-2.2 • Plan of Acquisition, Reorganization, Arrangement,  
Liquidation or Succession

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FIRST AMENDMENT TO STOCK PURCHASE AGREEMENT

This First Amendment to Stock Purchase Agreement (the "Amendment") is made and entered into as of February 26, 1998, by and among McNeilus Companies, Inc., a Minnesota corporation (the "Company"), all of the shareholders of the Company listed on the signature page (collectively, the "Shareholders") and Oshkosh Truck Corporation, a Wisconsin corporation (the "Buyer").

RECITALS

A. The parties entered into the Stock Purchase Agreement by and among Buyer, the Company and shareholders dated December 8, 1997 (the "Agreement"); and

B. The parties desire to amend the Agreement as described herein.

NOW, THEREFORE, in consideration of the foregoing premises and of the mutual covenants herein contained, the parties agree as follows:

1. Section 2.1 shall be deleted, and replaced as follows:

2.1 Purchase Price. The purchase price (the "Purchase Price") payable for the Shares shall be Two Hundred Eleven Million Five Hundred Thousand Dollars (\$211,500,000). The Purchase Price has been reduced by Five Hundred Thousand Dollars (\$500,000), which reduction shall be deducted solely from the proceeds paid to Garwin McNeilus under Section 2.2.(b) below.

2. Section 2.2.(b) shall be deleted, and replaced as follows:

2.2.(b) Cash to Shareholders. At the Closing, Buyer shall deliver to Shareholders the sum of Two Hundred Eleven Million Five Hundred Thousand Dollars (\$211,500,000), less the amount paid to the Escrow Agent pursuant to subsection 2.2.(a) above.

3. Except as modified by this Amendment, the Agreement shall remain in full force and effect.

4. This Amendment may be executed in one or more original or facsimile counterparts, all of which shall be considered but one and the same agreement, and shall become effective when one or more such counterparts have been executed by each of the parties and delivered to the other parties.

IN WITNESS WHEREOF, the parties have executed this Amendment as of the date first written above.

OSHKOSH TRUCK CORPORATION

MCNEILUS COMPANIES, INC.

Document 2 of 5 · EX-2.2 · Plan of Acquisition, Reorganization, Arrangement, Liquidation or Succession

( "Buyer" )

By: /s/ Robert Bohn  
Robert Bohn  
Chief Executive Officer

( "Company" )

By: /s/ Denzil McNeilus  
Denzil McNeilus  
President

SHAREHOLDERS

/s/ Garwin McNeilus  
Garwin McNeilus

/s/ Denzil McNeilus  
Denzil McNeilus

/s/ Brandon McNeilus  
Brandon McNeilus

/s/ Marilee McNeilus  
Marilee McNeilus

General Conference Of the Seventh Day  
Adventist Church

By: /s/ Philip Follett  
Name: Philip Follett  
Vice President

Source: SEC Info · www.secinfo.com · Fran Finnegan & Company · 12/25/08

**Ex. Q****Subject:** Re: Question**From:** "Walter Thompson"**Date:** Thu, 10 Apr 2008 11:06:22 -0500**To:**

Sorry \*\*\*\*\*, I did not intend to be invasive. I merely wanted to help you understand the background against which we must make our decisions. The simple answer to your question is, no! Garwin has helped, but he is not responsible for funding the lawsuit. Except for donations from supporters that designate their funds not be used in 3abn's defense, our expenses are met by the gifts of our supporters. I wish I could give you as straight an answer for the second question, but it is a more complex issue. Let me only say that in time of war, one does not reveal his strategy (and this is certainly a battle between the forces of God and of Satan!). Please be assured that the law suit will be stopped as soon as it has accomplished its intended objective. Please join us in praying that this may be soon. This has not been something we have found pleasure in pursuing.

Hope this is more helpful.

Sincerely in His precious name,

Walter Thompson  
Chairman, 3abn board

----- Original Message -----

**From:****To:** [Walter Thompson](#)**Sent:** Thursday, April 10, 2008 10:43 AM**Subject:** Re: Question

Dear Mr. Thompson,

I wrote to you to ask questions about the trouble at 3ABN. I have heard so many different things and I thank you for giving me direct information but you did not ask my simple question with a simple answer. I am not sure what to think about receiving all that other information and the avoidance of the one particular thing I wanted to know which is about Garwin McNeilus funding this suit. Is he funding it?

I guess with all that other stuff you wrote you are stating that there is no intention to drop this expensive law suit.

Thank you,

\*\*\*\*\*

On Tue, Apr 8, 2008 at 9:32 AM, Walter Thompson <[\\_\\_\\_\\_\\_](#)> wrote:

Dear \*\*\*\*\*,

Thanks for your e mail. We appreciate hearing from our viewers and supporters and the opportunity to answer your questions.

The past few years have been a real challenge for 3abn as you might imagine. There is no place where Satan could have chosen better to aim his arrow than the one he did. But by the grace of God, that arrow

2006

Department of the Treasury  
Internal Revenue Service

# Instructions for Form 990 and Form 990-EZ

## Return of Organization Exempt From Income Tax and Short Form Return of Organization Exempt From Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

**Caution:** Form 990-EZ is for use by organizations other than sponsoring organizations and controlling organizations defined in section 512(b)(13), with gross receipts of less than \$100,000 and total assets of less than \$250,000 at the end of the year.

Section references are to the Internal Revenue Code unless otherwise noted.

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### What's New

#### The following items reflect changes made by the Pension Protection Act of 2006.

- Item K has been revised to reflect the requirement that a section 509(a)(3) supporting organization must generally file Form 990 (or Form 990-EZ, if applicable), even if its gross receipts are normally \$25,000 or less.
- Sponsoring organizations and controlling organizations as defined in section 512(b)(13) cannot file Form 990-EZ. These organizations must file their return on Form 990.
- The definitions for disqualified persons and excess benefit transactions have been revised. See *General Instruction P*.
- New lines 1a and 22a were added to Form 990 to show the total contributions to, and grants made from, donor advised funds for the year. The change reflects section 6033(k) requirements for sponsoring organizations (defined in section 4966(d)(1)). Prior year's lines 1a–1d were renumbered 1b–1e.
- New lines 25a, 25b, and 25c replace the prior year's line 25 on Form 990. New lines 25a and 25b reflect compensation of current and former officers, directors, trustees, and key employees and line 25c reflects compensation and distributions to certain disqualified and other persons. Also, the descriptions for lines 26 through 28 were clarified to reflect the changes to line 25.
- New line 50b was added to Form 990 to reflect the amount of receivables from certain disqualified and other persons.

- New lines 54a and 54b were added to Form 990 to separate investments in publicly traded securities from investments in other securities. See the instructions for lines 54a and 54b for more information.
- New line 88b and new Part XI were added to reflect section 6033(h) which requires controlling organizations, within the meaning of section 512(b)(13), filing Form 990 after August 17, 2006, to report the information requested.
- New line 89f was added to Form 990 to ask if the organization acquired a direct or indirect interest in an applicable insurance contract after August 17, 2006.
- New line 89g was added to Form 990 to ask if supporting organizations and sponsoring organizations maintaining donor advised funds had any excess business holdings at any time during the tax year.
- Section 501(c)(3) organizations that file Form 990-T after August 17, 2006, to report unrelated business income must make that Form 990-T available for public inspection under section 6104(d)(1)(A)(ii).

#### The following item reflects changes made by Act section 516 of the Taxpayer Increase Prevention and Reconciliation Act of 2005.

- Form 990, line 89e and Form 990-EZ, line 40e have been added to ask if the organization was a party to any prohibited tax shelter transactions. See new *General Instruction W* for more information.

#### The following changes were also made to the instructions.

- For 2006, an exempt organization must file its return electronically if it files at least 250 returns during the calendar year and has total assets of \$10 million or more at the end of the tax year. See *General Instruction H* for more information.
- The discussion for determining whether a non-life insurance company qualifies as a tax-exempt organization under section 501(c)(15) was revised to reflect the meaning of gross receipts for purposes of section 501(c)(15)(A). See *General Instruction A* for more information.

payments to welfare benefit plans on behalf of the officers, directors, etc. Such plans provide benefits such as medical, dental, life insurance, severance pay, disability, etc. Reasonable estimates may be used if precise cost figures are not readily available.

Unless the amounts were reported in column (C), report, as deferred compensation in column (D), salaries and other compensation earned during the reporting period, but not yet paid by the date the organization files its return.

### Column (E)

Enter both taxable and nontaxable fringe benefits (other than *de minimis* fringe benefits described in section 132(e)). Include expense allowances or reimbursements that the recipients must report as income on their separate income tax returns. Examples include amounts for which the recipient did not account to the organization or allowances that were more than the payee spent on serving the organization. Include payments made under indemnification arrangements, the value of the personal use of housing, automobiles, or other assets owned or leased by the organization (or provided for the organization's use without charge), as well as any other taxable and nontaxable fringe benefits. See Pub. 525 for more information.

### Line 75b. Business Relationships

For a definition of *family and business relationships*, see line 51 of these instructions.

### Line 75c. Compensation from Related Organizations

Answer "Yes," to this question if any of the organization's listed officers, directors, trustees, key employees, highest compensated employees, or highest compensated professional or other independent contractors received aggregate compensation amounts of \$50,000 or more from the organization and all related organizations (as defined below). For this purpose, compensation includes any amount that would be reportable in columns (C), (D), and (E) of Form 990, Part V-A, if provided by the organization.

**Required attachment.** If the organization answered "Yes," it must attach a schedule that lists, for each officer, director, trustee, key employee, highest compensated employee, or highest compensated professional or other independent contractor, the information requested in 1 and 2, below.

1. For Relationships 1 through 6, provide:
  - a. The name of the officer, director, etc., receiving compensation from a related organization or organizations;
  - b. The name and EIN of each related organization that provided the compensation;
  - c. A description of the relationship between the organization and the related organization(s); and
  - d. The amount of compensation each related organization provided. Use the same format as required by columns (C) through (E) of Part V-A.
2. If the organizations are related only by *Relationship 7* and/or *Relationship 8*, or if

the *Volunteer exception to Relationship 2* applies, report the following information, but do not report compensation paid by the related organization(s).

- a. The name of the officer, director, etc., receiving compensation from a related organization(s);
- b. The name and EIN of each related organization that provided such compensation; and
- c. A description of the relationship between the organization and the related organization(s).

**Reporting compensation.** Report compensation paid by a related organization for only that time period during which a relationship existed between the organization and the related organization. Report compensation paid by a related organization in the same period (either calendar or fiscal year) as the organization reports compensation it paid.

#### Definition of related organization.

Organizations may be related in several ways; the relationships are not mutually exclusive. *Related organizations* are tax-exempt or taxable organizations related to the tax-exempt organization in one or more of the following ways.

- **Relationship 1.** One organization owns or controls the other organization.
- **Relationship 2.** The same person(s) owns or controls both organizations.
- **Relationship 3.** The organizations have a relationship as supporting and supported organizations under section 509(a)(3) (see *Example 1*, later).
- **Relationship 4.** The organizations use a common paymaster. For a definition of common paymaster and illustrated examples, see Regulations section 31.3121(s)-1(b).
- **Relationship 5.** The other organization pays part of the compensation that the organization would otherwise be contractually obligated to pay (see *Example 2*, later).
- **Relationship 6.** The organizations are partners in a partnership or members in an LLC or other joint venture (other than a publicly traded partnership as defined in section 7704(b)).
- **Relationship 7.** The organizations conduct joint programs or share facilities or employees.
- **Relationship 8.** One or more persons exercise substantial influence over both organizations (see *Example 3*, later). For purposes of this relationship, to determine if a person exercises substantial influence over an organization, use the rules stated in section 4958(f)(1) and Regulations section 53.4958-3 (treating the organization as though it were an applicable tax-exempt organization under section 4958(e)).

**Substantial influence.** The following persons are considered to exercise substantial influence over the organization:

1. The organization's directors, trustees, chief executive officer, and chief financial officer (see Regulations section 53.4958-3(c)).
2. Certain family members (defined as disqualified persons under section 4958(f)(1)(B)) of disqualified individuals, and

3. Certain 35% controlled entities (defined as disqualified persons under section 4958(f)(1)(C)).

**Ownership.** The term ownership is holding (directly or indirectly) 50% or more of the voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.

**Control.** The term control is having 50% or more of the voting power in a governing body, or the power to appoint 50% or more of an organization's governing body, or the power to approve an organization's budgets or expenditures (an effective veto power over the organization's budgets and expenditures). Also, control can be indirect by owning or controlling another organization with such power.

The term governing body is defined by the relevant state law. Generally, the governing body of a corporation is its board of directors and the governing body of a trust is its board of trustees.

**Reporting exceptions.** The following exceptions apply:

- **Bank or financial institution trustee exception.** If the organization and the other organization are related only because they are both controlled or substantially influenced by a common trustee that is a bank or financial institution, the organization does not need to report either the relationship or the trustee's compensation from the related organization.
- **Common independent contractor exception.** If an independent contractor listed in Schedule A, Part II-A or II-B does not exercise substantial influence, as defined above, over either the organization or the related organization, the organization does not need to report either the relationship or the independent contractor's compensation from the related organization. However, this exception does not apply to a management services company that performs for the organization functions similar to those of president, chief executive officer, chief operating officer, treasurer or chief financial officer. Compensation paid by a related organization to such a management company must be reported by the organization unless another exception applies. See *Examples 5* and *6* later.
- **Volunteer exception.** If *Relationship 2* is met only because the same individuals control both the tax-exempt organization and a for-profit organization that is not owned or controlled directly or indirectly by one or more tax-exempt organizations, and none of the Relationships described in 1 or 3 through 6 are met, then the tax-exempt organization does not have to report the compensation from the for-profit organization of any persons serving the tax-exempt organization as a volunteer without compensation (see *Example 4*, later).

**TIP** Providing information on compensation received from related organizations does not violate the disclosure provisions of section 7216(a). See also section 6033(a)(1).

#### Examples illustrating relationships.

**Example 1.** X, a hospital auxiliary, raises funds for Hospital Y. Z, another hospital auxiliary, coordinates the efforts of Hospital Y's volunteer staff. Both X and Z



are supporting organizations of Hospital Y and are considered related organizations to Hospital Y. Hospital Y is also considered a supported organization of the auxiliaries.

Hospital Y must report (in an attachment to line 75c) the compensation, if any, paid by each of the auxiliaries to the officers, directors, trustees, or key employees listed in the hospital's Form 990, Part V-A, or highest-compensated employees listed in the hospital's Schedule A, Part I, or highest-compensated professional or other independent contractors listed in the hospital's Schedule A, Part II-A or II-B. Both X and Z must report (in an attachment to line 75c) the compensation, if any, paid by Hospital Y to an officer, director, etc., of the auxiliary.

**Example 2.** Bob, a key employee of Organization B, a 501(c)(4) social welfare organization, conducts fundraising among Organization B's members, with the proceeds going to Organization A, a 501(c)(3) public charity, to carry out disaster relief. The Chief Executive Officers (CEOs) of Organizations A and B agree that Organization A will pay a portion of Bob's salary for a period of time in recognition of Bob's role in the fundraising assistance of Organization B. Because Organization A is paying to Bob a portion of Bob's compensation that Organization B would otherwise be contractually committed to pay, Organizations A and B are related organizations for Form 990 reporting purposes. Organization B must report the payment from Organization A to Bob in an attachment to line 75c.

**Example 3.** Tom is a trustee of Organization A, a tax-exempt organization, and the CEO of Organization B, a for-profit taxable organization wholly owned by Tom. Tom is considered to exercise substantial influence over both organizations. So, *Relationship 8* is met. If no other relationship is met, then Tom's compensation from Organization B is not reported in an attachment to line 75c of Organization A's Form 990, however Organization A is required to report the name and EIN of Organization B, and a description of the relationship between the two organizations in the line 75c attachment.

**Example 4.** The facts are the same as in *Example 3*, except that Tom is the sole trustee of both organizations. So, Organizations A and B are related under *Relationship 2* because they are controlled by the same person. In this situation, Tom's compensation from Organization B (as well as the name and EIN of Organization B, and a description of the relationship between the two organizations) is reported in an attachment to line 75c of Organization A's Form 990.

However, if Tom serves Organization A without compensation and none of the other relationships described in 1 or 3 through 6 are met, then because of the *Volunteer exception*, Tom's compensation from Organization B is not reported by Organization A. However, the relationship between Organization A and Organization B must be reported.

**Example 5.** Organization A is filing its Form 990. Organization B is a taxable subsidiary of Organization A; so,

Organizations A and B are related under *Relationship 1* because A controls B.

Organization A contracts with Company Y for janitorial services. Company Y is listed as one of Organization A's highest-compensated independent contractors. Organization B also contracts with Company Y for janitorial services. Company Y is not a 35% controlled entity of a disqualified person for organization A or Organization B. So, Company Y is listed in Organization A's Schedule A, Part II-B, and Company Y also receives compensation from Organization B, which is related to Organization A.

However, Company Y meets the requirements of the *Common independent contractor exception*, earlier. Company Y is not considered to exercise substantial influence over either Organization A or Organization B if they were applicable tax-exempt organizations within the meaning of section 4958(e). Because of the *Common independent contractor exception* earlier, the relationship between Company Y and Organization B, and Company Y's compensation from Organization B for such janitorial services is not reported by Organization A.

None of Organization A's officers, directors, etc., receive compensation from Organization B. In conclusion, Organization A does not report its relationship with Organization B in an attachment to line 75c, and Organization A answers "No" on line 75c.

**Example 6.** The facts are the same as in *Example 5*, except that one of Organization A's officers, Sue, receives compensation from Organization B. Organization A must report in an attachment to line 75c its relationship with Organization B, and Sue's compensation from Organization B for services provided to Organization B. Even though Organization A must report Sue's compensation from Organization B, Organization A does not report Company Y's compensation from Organization B because of the *Common independent contractor exception*.

## Part V-B. Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

List each former officer, director, trustee, and key employee (as defined in Part V-A) of the organization or disregarded entity described in Regulations sections 301.7701-1 through 301.7701-3 that received compensation or other benefits during the reporting year.

For purposes of reporting all amounts in columns (B) through (E) in Part V-B, either use the organization's tax year, or the calendar year ending within such tax year.

Give the preferred address at which these former officers, directors, etc., want the Internal Revenue Service to contact them.

Use an attachment if there are more persons to list in Part V-B.

Show all forms of cash and noncash compensation or benefits received by each

listed former officer, director, etc., whether paid currently or deferred.

If the organization pays any other person, such as a management services company, for the services provided by any of its former officers, directors, trustees, or key employees, report the compensation and other items in Part V-A as if the organization had paid the former officers, directors, etc., directly.

A failure to fully complete Part V-B can subject both the organization and the individuals responsible for such failure to penalties for filing an incomplete return. See *General Instruction K*. In particular, entering the phrase on Part V-B, "Information available upon request," or a similar phrase, is not acceptable.

The organization may also provide an attachment to explain the entire 2006 compensation package for any person listed in Part V-B.

Each person listed in Part V-B should report the listed compensation on his or her income tax return unless the Code specifically excludes any of the payments from income tax. See Pub. 525 for details.

### Column (A)

Report the name and address of each person who was a former officer, director, trustee, or key employee (defined in Part V-A) at any time during the calendar year.

### Column (B)

In column (B), report all secured and unsecured loans and salary advances to former officers, directors, trustees and key employees.

### Column (C)

For each person listed, report salary, fees, bonuses, and severance payments paid. Include current-year payments of amounts reported or reportable as deferred compensation in any prior year.

### Column (D)

Include in this column all forms of deferred compensation and future severance payments (whether or not funded; whether or not vested; and whether or not the deferred compensation plan is a qualified plan under section 401(a)). Include also payments to welfare benefit plans on behalf of the officers, directors, etc. Such plans provide benefits such as medical, dental, life insurance, severance pay, disability, etc. Reasonable estimates may be used if precise cost figures are not readily available.

Unless the amounts were reported in column (C), report, as deferred compensation in column (D), salaries and other compensation earned during the period covered by the return, but not yet paid by the date the organization files its return.

### Column (E)

Enter both taxable and nontaxable fringe benefits (other than *de minimis* fringe benefits described in section 132(e)). Include expense allowances or reimbursements that the recipients must report as income on their separate income tax returns. Examples include amounts for which the recipient did not account to the organization or allowances that were more than the payee spent on serving the

**Ex. S**

residence.

I cannot speak for Gailon, but judging from what he has told me before he more that welcomes this opportunity for truth to prevail.

**Posted by: Daryl Fawcett Feb 2 2007, 08:25 PM**

The battleground is now moving into the public legal arena, where evidence (proof), disclosure, etc. will be required.

**Posted by: Bystander Feb 2 2007, 09:27 PM**

**QUOTE(Daryl Fawcett @ Feb 2 2007, 07:25 PM) [snapback]174850[/snapback]**

The battleground is now moving into the public legal arena, where evidence (proof), disclosure, etc. will be required.

Help me to understand this. If 3ABN takes Gailon to court for the rights to the 3ABN name and for slanderous accusations, how will that require full disclosure for 3abns books? I am making the assumption that is what you are talking about when you say proof will be required. I don't think proof is any problem when it comes to Gailons website but others have said they would welcome a lawsuit because everything at 3abn would have to be made public. Not true. This case would have nothing to do with anything like that. Now even if Gailon decided to counter sue on some point or other, there still would be no demands made on 3abn documents. Unless you are with the IRS or FBI you can't just step up to a judge and demand an investigations into an organizations records. The most Gailon could do is to file a complaint that he thinks the books need looking into. With no affiliations with any government offices, not having a law degree and having never even been to the 3abn facility, most likely the judge would throw his complaint out. Regardless, that case would have nothing whatsoever to do with this case and all this case requires is a look see at Gailons website.

**Posted by: ex3ABNemployee Feb 3 2007, 02:43 AM**

**QUOTE(Bystander @ Feb 2 2007, 09:27 PM) [snapback]174902[/snapback]**

Help me to understand this. If 3ABN takes Gailon to court for the rights to the 3ABN name and for slanderous accusations, how will that require full disclosure for 3abns books? I am making the assumption that is what you are talking about when you say proof will be required. I don't think proof is any problem when it comes to Gailons website but others have said they would welcome a lawsuit because everything at 3abn would have to be made public. Not true. This case would have nothing to do with anything like that. Now even if Gailon decided to counter sue on some point or other, there still would be no demands made on 3abn documents. Unless you are with the IRS or FBI you can't just step up to a judge and demand an investigations into an organizations records. The most Gailon could do is to file a complaint that he thinks the books need looking into. With no affiliations with any government offices, not having a law degree and having never even been to the 3abn facility, most likely the judge would throw his complaint out. Regardless, that case would have nothing whatsoever to do with this case and all this case requires is a look see at Gailons website.

Hmmm...you seem to be quite concerned about 3abn's books being scrutinized.



**Posted by: erik Feb 3 2007, 02:49 AM**

**QUOTE(ex3ABNemployee @ Feb 3 2007, 12:43 AM) [snapback]174987[/snapback]**

Hmmm...you seem to be quite concerned about 3abn's books being scrutinized.

duane,

I just wanted to tell you thank you for standing tall and being count, may you continue to draw courage from Jesus.

Erik W.

**QUOTE(Bystander @ Feb 2 2007, 07:27 PM) [snapback]174902[/snapback]**

Help me to understand this. If 3ABN takes Gailon to court for the rights to the 3ABN name and for slanderous accusations, how will that require full disclosure for 3abns books? I am making the assumption that is what you are talking about when you say proof will be required. I don't think proof is any problem when it comes to Gailons website but others have said they would welcome a lawsuit because everything at 3abn would have to be made public. Not true. This case would have nothing to do with anything like that. Now even if Gailon decided to counter sue on some point or other, there still would be no demands made on 3abn documents. Unless you are with the IRS or FBI you can't just step up to a judge and demand an investigations into an organizations records. The most Gailon could do is to file a complaint that he thinks the books need looking into. With no affiliations with any government offices, not having a law degree and having never even been to the 3abn facility, most likely the judge would throw his complaint out. Regardless, that case would have nothing whatsoever to do with this case and all this case requires is a look see at Gailons website.

Bystander,

they might be able to control what is in the court room if they stick to the copyright issues, if the go for slander then they are opening the doors wide open.

remember also in the asi effort that fail linda was will for all the proof to be on public display, and danny was not going for that, WHY???????????

erik w.

**Posted by: Observer Feb 3 2007, 05:23 AM**

**QUOTE(Bystander @ Feb 2 2007, 08:27 PM) [snapback]174902[/snapback]**

Help me to understand this. If 3ABN takes Gailon to court for the rights to the 3ABN name and for slanderous accusations, how will that require full disclosure for 3abns books? I am making the assumption that is what you are talking about when you say proof will be required. I don't think proof is any problem when it comes to Gailons website but others have said they would welcome a lawsuit