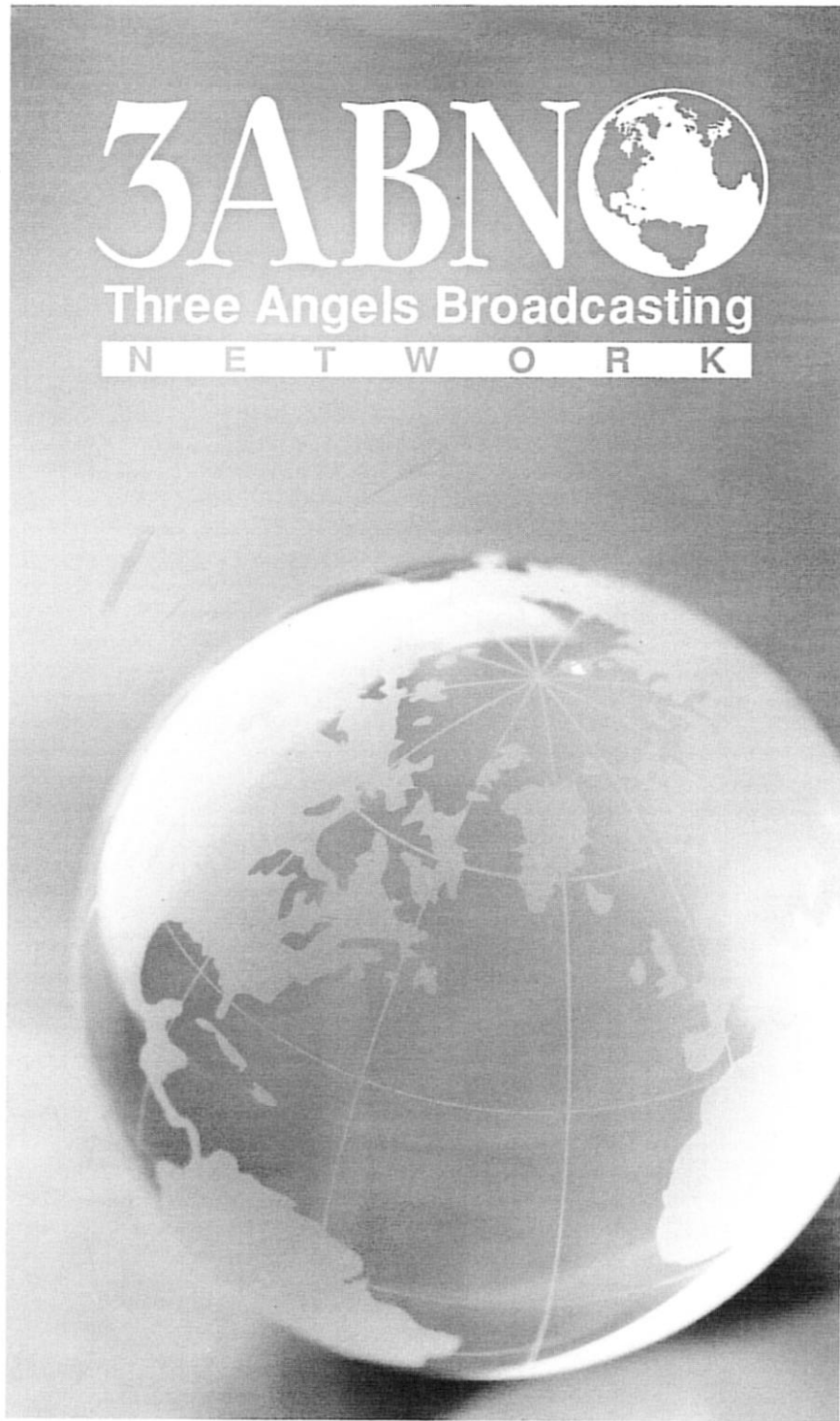


Ex. Y
Ex. CC [**(Y-EE)**

Employee Handbook _____



| **March 2005** |

► **Immigration Law Compliance. 107**

Three Angels Broadcasting Network is committed to employing only United States citizens and aliens who are authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin.

In compliance with the Immigration Reform and Control Act of 1986, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the form if they have not completed an I-9 with Three Angels Broadcasting Network within the past three years, or if their previous I-9 is no longer retained or valid.

Employees may raise questions or complaints about immigration law compliance without fear of reprisal.

► **Conflicts of Interest. 108**

Employees have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy establishes only the framework within which Three Angels Broadcasting Network wishes the business to operate. The purpose of these guidelines is to provide general direction so that employees can seek further clarification on issues related to the subject of acceptable standards of operation.

An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee or for a relative as a result of Three Angels Broadcasting Network's business dealings. For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

No "presumption of guilt" is created by the mere existence of a relationship with outside firms. However, if employees have any influence on transactions involving purchases, contracts, or leases, it is imperative that they disclose to an officer of Three Angels Broadcasting Network as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties.

Personal gain may result not only in cases where an employee or relative has a significant ownership in a firm with which Three Angels Broadcasting Network does business, but also when an employee or relative receives any kickback, bribe, substantial gift or special consideration as

a result of any transaction or business dealings involving Three Angels Broadcasting Network.

► **Outside Employment 110**

Employees may hold outside jobs as long as they meet the performance standards of their job with Three Angels Broadcasting Network. All employees will be judged by the same performance standards and will be subject to Three Angels Broadcasting Network's scheduling demands, regardless of any existing outside work requirements.

If Three Angels Broadcasting Network determines that an employee's outside work interferes with performance or the ability to meet the requirements of Three Angels Broadcasting Network as they are modified from time to time, the employee may be asked to terminate the outside employment if he or she wishes to remain with Three Angels Broadcasting Network.

Outside employment that constitutes a conflict of interest is prohibited. Employees may not receive any income or material gain from individuals outside Three Angels Broadcasting Network for materials produced or services rendered while performing their jobs.

Ex. Z

Subject: conflict of interest form from HOTY
From:
Date: Mon, 5 Feb 2007 17:47:26 -0800
To: "G. Arthur Joy" <gabbjoy4@comcast.net>

Here it is!!

INTER-OFFICE MEMO

January 28, 2007
From: Mollie Steenson

Ladies and Gentlemen,

Our auditors have informed us that we need to have a Conflict of Interest Statement signed by all employees.

Please sign the enclosed Statement and return it to the Accounting Department as soon as possible. If you have any questions you may talk with either me or Larry Ewing.

Thanks,
Mollie

Conflict of Interest Policy

Definition

A conflict of interest is any circumstance under which the interests of an individual (including, but not limited to a director, officer, employee, volunteer or any person in the individual's immediate family) can be seen as competing with the interests of the organization or harmful to it. The individual may be influenced or have the appearance of being influenced by a motive or desire for personal advantage (direct or indirect, present or potential) that is not in the best interests of the organization.

Purpose

The overarching purpose of a conflict of interest policy is to protect the integrity of the organization, its directors, officers, employees and volunteers, and its decision-making processes and to enable our constituents and constituencies to have confidence in the integrity of the organization.

Further the conflict or interest policy is [1] to help directors, officers and employees identify situations that present potential conflicts of interest, [2] to provide Three Angels' Broadcasting Network (3ABN) with a procedure that, when observed, will allow a transaction to be treated as valid and binding even though a director, officer or employee may have a conflict of interest with respect to the transaction and [3] to protect 3ABN's interest when it is contemplating entering into a transaction or arrangement

that might benefit the private interest or a director, officer or employee of 3ABN or may result in a possible excess benefit transaction.

This policy is intended to supplement, but not replace any applicable state and federal laws governing conflict of interest which applies to not-for-profit charitable organizations.

Procedures

1. A conflict of interest statement (statement of acceptance) will be signed by directors, officers, employees or volunteers at the time of their initial appointment. Upon acceptance of the conflict of interest policy by the board of directors, all current directors, officers, employees or volunteers will be asked to review the policy and indicate their compliance with the policy by signing the conflict of interest statement.
2. Annually directors, officers, employees or volunteers will be required to update and sign the conflict of interest statement.
3. Responsibility for administration of the conflict of interest statements shall be the office of the general manager of the organization. The conflict of interest statements shall be made available to the auditors and members of the audit committee.
4. Pre-existing conflicts of interests: Any director, officer, employee or volunteer who believes that he/she is not or may not be in compliance with the policy, should disclose the circumstances and provide any and all relevant information to the board of directors. Any director or other person reporting a conflict of interest shall not be present during or participate in the final deliberations or decision regarding the matter under consideration. The matter shall be resolved by a vote of the board or its executive committee and duly recorded in the minutes.
5. Potential conflicts of interest must be [1] reported to the chairman of the board of directors if the potential conflict involves a board member, an officer or administrative director or member of their families or [2] reported to the general manager when the potential conflict involves any other employee, volunteer or a member of their families. Following full disclosure of the potential conflict, the board will decide if a conflict exists and if so, the appropriate course of action to be taken. Appropriate courses of action will include but are not limited to warning, suspension, dismissal, and repayment of costs. The decision shall be duly recorded in the minutes.
6. Third-parties may disclose alleged conflicts of interests in writing and with supporting documentation to a director or officer of 3ABN. The source of the third party reports shall be held in confidence by the director or officer receiving the complaint, unless required by court order to divulge the information or if there is evidence that the third party report is fraudulent or made with malicious intent. The report shall be evaluated by the in-house executive committee and, if found to be valid, reported to the board of directors for the appropriate action.
7. Non-compliance is the failure to comply with the policies on conflict of interest and include, but are not limited to:
 - a. Personal gain at the expense of the organization
 - b. Failure to adequately disclose present or potential conflicts of interest
 - c. Failure to comply with decisions made at the board regarding the conflict of interest.

Non-compliance will result in appropriate action, which may include disciplinary action or dismissal.

Conflict of Interest Statement

I have been provided with a copy of the Conflict of Interest Policy for 3ABN and I am in full compliance with this policy and have been at all times during the past year.

- I am not now nor have I in the last year been a participant, directly or indirectly, in any arrangement or agreement, investment or other activity with any vendor, supplier, or other party doing business with 3ABN which has resulted or could result in a benefit to me or my family.
- I have received no substantial payments or gifts (other than token gifts) from suppliers or agencies doing business with 3ABN.
- I have not served as an officer, director, trustee or agent of any organization affiliated with 3ABN in any decision-making process involving financial, legal or other interest adverse to 3ABN.

Any exceptions are stated below and/or separately attached with a full description of the transactions and of the interest, whether direct or indirect, which I have or have had during the past year with persons or organizations having transactions with 3ABN.

"You're only given a little spark of madness. You mustn't lose it." Robin Williams

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

2005

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 2005 calendar year, or tax year beginning, and ending

- B** Check if applicable
- Address change
 - Name change
 - Initial return
 - Final return
 - Amended return
 - Application pending

Please use IRS label or print or type. See Specific Instructions	C Name of organization Remnant Publications, Inc.			D Employer identification number 38-2810502	
	Number and street (or P O box if mail is not delivered to street address)		Room/suite		E Telephone number
	649 E. Chicago Road				
	City or town	State or country	ZIP + 4	F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶	
Coldwater		MI		49036	

G Website: ▶ www.remnantpublications.com

J Organization type (check only one) ▶ 501(c)(3) ◀ (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

- 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)

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,750,064

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

	<p>1 Contributions, gifts, grants, and similar amounts received:</p> <p>a Direct public support 1a 451,004</p> <p>b Indirect public support 1b 0</p> <p>c Government contributions (grants) 1c 0</p> <p>d Total (add lines 1a through 1c) (cash \$ 428,173 noncash \$ 22,831) 1d 451,004</p> <p>2 Program service revenue including government fees and contracts (from Part VII, line 93) 2 1,228,662</p> <p>3 Membership dues and assessments 3 0</p> <p>4 Interest on savings and temporary cash investments 4 0</p> <p>5 Dividends and interest from securities 5 398</p> <p>6 a Gross rents 6a</p> <p>b Less: rental expenses 6b</p> <p>c Net rental income or (loss) (subtract line 6b from line 6a) 6c 0</p> <p>7 Other investment income (describe ▶) 7 0</p> <p>8 a Gross amount from sales of assets other than inventory <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><th>(A) Securities</th><th>(B) Other</th></tr><tr><td>0</td><td>70,000</td></tr></table> 8a 70,000</p> <p>b Less: cost or other basis and sales expenses 8b 41,067</p> <p>c Gain or (loss) (attach schedule) 8c 28,933</p> <p>d Net gain or (loss) (combine line 8c, columns (A) and (B)) 8d 28,933</p> <p>9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/></p> <p>a Gross revenue (not including \$ 0 of contributions reported on line 1a) 9a 0</p> <p>b Less: direct expenses other than fundraising expenses 9b 0</p> <p>c Net income or (loss) from special events (subtract line 9b from line 9a) 9c 0</p> <p>10 a Gross sales of inventory, less returns and allowances 10a 0</p> <p>b Less: cost of goods sold 10b 0</p> <p>c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) 10c 0</p> <p>11 Other revenue (from Part VII, line 103) 11 0</p> <p>12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) 12 1,708,997</p>	(A) Securities	(B) Other	0	70,000		
(A) Securities	(B) Other						
0	70,000						
Expenses	<p>13 Program services (from line 44, column (B)) 13 821,822</p> <p>14 Management and general (from line 44, column (C)) 14 1,000,555</p> <p>15 Fundraising (from line 44, column (D)) 15 48,832</p> <p>16 Payments to affiliates (attach schedule) 16 0</p> <p>17 Total expenses (add lines 16 and 44, column (A)) 17 1,871,209</p>						
Net Assets	<p>18 Excess or (deficit) for the year (subtract line 17 from line 12) 18 -162,212</p> <p>19 Net assets or fund balances at beginning of year (from line 73, column (A)) 19 515,972</p> <p>20 Other changes in net assets or fund balances (attach explanation) 20 0</p> <p>21 Net assets or fund balances at end of year (combine lines 18, 19, and 20) 21 353,760</p>						

10/2 6-15

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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
22	Grants and allocations (attach schedule) (cash \$ 0 noncash \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
23	Specific assistance to individuals (attach schedule)	0	0		
24	Benefits paid to or for members (attach schedule)	0			
25	Compensation of officers, directors, etc.	0			
26	Other salaries and wages	390,480	39,048	335,951	15,481
27	Pension plan contributions	0			
28	Other employee benefits	0			
29	Payroll taxes	39,548	3,955	33,873	1,720
30	Professional fundraising fees	0			
31	Accounting fees	3,270		3,270	
32	Legal fees	0			
33	Supplies	38,740	26,069	12,671	
34	Telephone	30,431		30,431	
35	Postage and shipping	112,769	112,769		
36	Occupancy	96,500		96,500	
37	Equipment rental and maintenance	50,874	50,874		
38	Printing and publications	445,558	445,558		
39	Travel	103,547		93,192	10,355
40	Conferences, conventions, and meetings	0			
41	Interest	38,495		38,495	
42	Depreciation, depletion, etc. (attach schedule)	150,905	143,549	7,356	
43	Other expenses not covered above (itemize):				
a	Sales representative	43a 16,250	0	0	16,250
b	Tithes and transfers	43b 192,623	0	192,623	0
c	Advertising	43c 15,230	0	10,204	5,026
d	Royalty expense	43d 116,556	0	116,556	0
e	Insurance	43e 25,156	0	25,156	0
f	Miscellaneous	43f 4,277	0	4,277	0
g		43g 0	0	0	0
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44 1,871,209	821,822	1,000,555	48,832

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 \$ 0; (ii) the amount allocated to Program services \$; (iii) the amount allocated to Management and general \$; and (iv) the amount allocated to Fundraising \$

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶ <u>Dissemination of church literature</u> All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)	Program Service Expenses (Required for 501(c)(3) and (4) orgs , and 4947(a)(1) trusts, but optional for others)
a <u>Dissemination of church literature</u> (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	821,822
b (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
c (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
d (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	821,822

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	
93 Program service revenue:					
a Sales of literature					1,228,662
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	398	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			14	28,933	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue. a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		29,331	1,228,662
105 Total (add line 104, columns (B), (D), and (E))					1,257,993

Note: Line 105 plus line 1d, 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).
93A	Dissemination of church literature

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
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

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).

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: Daniel Hall Date: 6-27-06

Daniel Hall, Secretary / Treasurer
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: James W Gordon Date: 6/17/2006 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: James W. Gordon, CPA, P C. EIN: 38-3548727

373 Western Ave, Coldwater, MI 49036 Phone no.: 517-278-6100

Preparer's SSN or PTIN (See Gen. Inst. W): P00053843

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)

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

Department of the Treasury
Internal Revenue Service

A For the 2006 calendar year, or tax year beginning, and ending

- B** Check if applicable
- Address change
 - Name change
 - Initial return
 - Final return
 - Amended return
 - Application pending

C Name of organization
Remnant Publications, Inc

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

City or town State or country ZIP + 4
Coldwater MI 49036

D Employer identification number
38-2810502

E Telephone number

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 ▶

G Website. ▶ www.remnantpublications.com

J Organization type (check only one) ▶ 501(c) (3) ◀ (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 ▶ 4,600,351

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions)

SCANNED AUG 10 2007

		Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received:						
a	Contributions to donor advised funds	1a	258,665				
b	Direct public support (not included on line 1a)	1b	7,017				
c	Indirect public support (not included on line 1a)	1c	0				
d	Government contributions (grants) (not included on line 1a)	1d	0				
e	Total (add lines 1a through 1d) (cash \$ 265,682 noncash \$ 0)	1e				265,682	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2				4,316,011	
3	Membership dues and assessments	3				0	
4	Interest on savings and temporary cash investments	4				0	
5	Dividends and interest from securities	5				9,908	
6a	Gross rents	6a	1,200				
6b	Less: rental expenses	6b					
6c	Net rental income or (loss) Subtract line 6b from line 6a	6c				1,200	
7	Other investment income (describe) ▶	7				0	
8a	Gross amount from sales of assets other than inventory	8a	7,550				
8b	Less: cost or other basis and sales expenses	8b	2,716				
8c	Gain or (loss) (attach schedule)	8c	4,834				
8d	Net gain or (loss). Combine line 8c, columns (A) and (B)	8d				4,834	
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>						
a	Gross revenue (not including \$ 0 of contributions reported on line 1b)	9a	0				
b	Less: direct expenses other than fundraising expenses	9b	0				
9c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c				0	
10a	Gross sales of inventory, less returns and allowances	10a	0				
10b	Less: cost of goods sold	10b	0				
10c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a	10c				0	
11	Other revenue (from Part VII, line 103)	11				0	
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12				4,597,635	
13	Program services (from line 44, column (B))	13				2,369,477	
14	Management and general (from line 44, column (C))	14				1,553,796	
15	Fundraising (from line 44, column (D))	15				72,861	
16	Payments to affiliates (attach schedule)	16				0	
17	Total expenses. Add lines 16 and 44, column (A)	17				3,996,134	
18	Excess or (deficit) for the year. Subtract line 17 from line 12	18				601,501	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19				353,760	
20	Other changes in net assets or fund balances (attach explanation)	20				148,313	
21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21				1,103,574	

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

A17

20

Part I 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
22 a	Grants paid from donor advised funds (attach schedule) (cash \$ 0 noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
22 b	Other grants and allocations (attach schedule) (cash \$ 0 noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
23	Specific assistance to individuals (attach schedule)	0	0		
24	Benefits paid to or for members (attach schedule)	0			
25 a	Compensation of current officers, directors, key employees, etc. listed in Part V-A (attach schedule)	0	0	0	0
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B (attach schedule)	0	0	0	0
c	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) (attach schedule)	0	0	0	0
26	Salaries and wages of employees not included on lines 25a, b, and c	429,476	41,230	371,067	17,179
27	Pension plan contributions not included on lines 25a, b, and c	0			
28	Employee benefits not included on lines 25a - 27	18,002		18,002	
29	Payroll taxes	40,303	7,548	30,422	2,333
30	Professional fundraising fees	0			
31	Accounting fees	5,155		5,155	
32	Legal fees	1,327		1,327	
33	Supplies	40,157	22,803	17,354	
34	Telephone	32,729		32,729	
35	Postage and shipping	394,640	394,640		
36	Occupancy	120,000		120,000	
37	Equipment rental and maintenance	54,244	49,871	4,373	
38	Printing and publications	1,680,814	1,680,814		
39	Travel	148,964		134,068	14,896
40	Conferences, conventions, and meetings	0			
41	Interest	38,880		38,880	
42	Depreciation, depletion, etc. (attach schedule)	179,927	172,571	7,356	0
43	Other expenses not covered above (itemize):				
a	Sales representative	15,000	0	0	15,000
b	Tithes and transfers	200,331	0	200,331	0
c	Advertising	61,444	0	37,991	23,453
d	Royalty expense	508,767	0	508,767	0
e	Insurance	12,393	0	12,393	0
f	Miscellaneous	13,581	0	13,581	0
g		0	0	0	0
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	3,996,134	2,369,477	1,553,796	72,861

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 \$ 0; (ii) the amount allocated to Program services \$; (iii) the amount allocated to Management and general \$; and (iv) the amount allocated to Fundraising \$

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c X
 If "Yes," enter the name of the foreign country

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 N/A

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	
93 Program service revenue					
a Sales of literature					4,316,011
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	9,908	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			14	1,200	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			14	4,834	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue		0		0	0
a		0		0	0
b		0		0	0
c		0		0	0
d		0		0	0
e		0		0	0
104 Subtotal (add columns (B), (D), and (E))		0		15,942	4,316,011
105 Total (add line 104, columns (B), (D), and (E))					4,331,953

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)
93A	Dissemination of church literature

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
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

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).

Ex. CC

Subject: Clarification on 3ABN board resignation?
From: Bob <bob@pickle-publishing.com>
Date: Sun, 29 Oct 2006 12:17:40 -0600
To: NMiller@freedom-law.com

Hello Nick.

I've got a question I'd like a little clarification on, if possible. You mentioned to me that you could see things like the current situation coming down the pike and resigned, maybe 11 months ago now. Gailon told me that you resigned upon request from the board after you presented financial problems that you saw. I don't see a discrepancy there.

I've also heard from someone else that there was some sort of disagreement over legal charges you billed, and that that was involved in the request for your resignation. Can you comment on that without it getting back to potential sources of that idea?

Bob Pickle
(218) 456-2568

Ex. DD

Subject: RE: Statement
From: "Nicholas Miller" <nmliller@freedom-law.com>
Date: Thu, 2 Nov 2006 17:34:58 -0800
To: "G. Arthur Joy" <gabbjoy4@comcast.net>

Gailon,

I wouldn't make a specific release to clarify this, just make the change in your notes. I never knew that this was a policy directive, although I can imagine that the instructions not to give Linda confidential information perhaps were understood in this way. Darrell was one who was suspected of having mailing lists and forwarding them to Linda, and possibly received a cease-and-desist letter regarding confidential information. But I would not have written a letter requiring no contact, as that would go far beyond what we could legally or fairly require as an employer.

As to Bob's question, the short answer is this: A year ago from last January I came across various information both financial and operational, and some personal in relation to Danny, that deeply concerned me, and was relevant to both my role as attorney and board member. If it was not straightened up, I could not in good conscience stay on in either role. I approached the chairman of the board, and one or two influential board members, to work to straighten it up. For the next two or three months, with their assistance, we began to put policies in place, financial, personnel, and other accountability structures for leadership. Unsurprisingly, Danny began to get annoyed when policies were proposed or actually implemented that curbed his authority. He became aware that my concerns were the driving force behind much of it, and he confronted me, and essentially told me to back off, or he would have his former brother-in-law, a current Three Angels senior employee, "investigate" my legal representation. It was a strong message that I back of my concerns or lose my legal role with Three Angels. Well, I'm not that kind of lawyer, so I didn't back off, and his brother-in-law took my billing records, modified them without my knowledge, and sent them with a report to the board members claiming that I had billed for services that had not been requested by management. It was an odd charge, as I submitted detailed bills every month, and management signed off on the bills, and knew exactly what I was doing. This related to bills that had been happily paid more than a year earlier. But in any event, Danny beat me to the punch with the larger board, and of course I needed to raise the other financial and operational concerns to explain why Danny was accusing me of this. The board was not interested in the details of either of our accusations, they did not ask to see the billing records, they did not ask to view the evidence underlying my accusations. Basically they said, and I'm paraphrasing an important board member, that "Nick's a good guy, Danny's a good guy, but they cannot work together anymore, somebody needs to leave, and Danny's too important to go." I had no desire to stay around and serve on a board that would not take seriously its oversight role, and would not even be curious about the evidence involved I had graduate studies and the Institute to pursue, and thus I willingly tendered my resignation. Some of the board members felt badly about it, including Ken Denslow. Walt Thompson told me that he knew that Danny was just trying to get rid of me, and said that he would give me a recommendation if I needed it. I have had a gentlemen's agreement with 3-ABN not to raise this story, if they did not spread about me the allegation of billing impropriety, but as you know that allegation, I feel free to share my side with you. But please do not spread it more broadly, only to those that know off the allegation against me.

Ex. EE **fallible humanbe...**

Feb 13 2008, 10:08 AM

Post #194

Advanced Member



Group: Members

Posts: 414


Joined: 10-August 06

From: Madison, WI


Member No.: 2,058

Gender: m


The most recent events in the case have taken place in a Minnesota court. The following documents detail for you the current actions in the proceedings. The current action is in response to maneuvers executed by the defendants in the case. (edit @ 12:08) I suggest that in order to gain a complete picture and understand the motion completely that all documents be read. The best order would be the affidavits, followed by the exhibits, and finally the memorandum (as it refers to the affidavits and exhibits).

 [sheltonmemor020708.pdf](#) (173.12K) Number of downloads: 33


The memorandum details the reasons for the current actions and cites the relevant case law applicable to the filing. (The main document, if you read only one this is the one to read.) Filed 02/07/08.

 [hayesaffi020708.pdf](#) (83.75K) Number of downloads: 17

Attorney Hayes' affidavit in support of the motion identifies the exhibits presented in support of the motion. Filed 02/07/08.

 [sheltonaffi020708.pdf](#) (92.42K) Number of downloads: 26

Mr. Shelton's affidavit establishing reason for the motion. Filed 02/07/08.

 [exhibits30208708.pdf](#) (965.21K) Number of downloads: 22

The exhibits used in establishing the reason for the motion and in support of the memorandum. Filed 02/07/08.

This post has been edited by **fallible humanbeing**: Feb 13 2008, 03:41 PM

But beware. Anger, fear, aggression. The dark side are they. Once you start down the dark path, forever will it dominate your destiny. - Yoda

If you would convince a man that he does wrong, do right. But do not care to convince him. Men will believe what they see. Let them see. - Henry David Thoreau

May those who love us love us. And those who don't love us- may God turn their hearts. And if He cannot turn their hearts, may He turn their ankles, so that we may know them by their limping. - Keeping Faith





 **Observer**

Feb 13 2008, 10:29 AM

Post #195

[TOP](#) [REPORT](#)[QUOTE](#) [REPLY](#) **fallible humanbe...**

Feb 13 2008, 04:26 PM

Post #200

Advanced Member



Group: Members


Posts: 414

Joined: 10-August 06

From: Madison, WI

Member No.: 2,058

Gender: m

QUOTE(sister @ Feb 13 2008, 03:07 PM) 

This information only presents the issues from the perspective of Danny Shelton. Why have you neglected to post opposing documents, FHB? If you have access to this, I am sure you would have access to that as well. Personally, I would like to be fully informed by having all the information available.

Sister

The "opposing" documents would be the subpoenas that appear in the exhibits - which are posted (the document referred to by Mr. Pickle (filed 01/02/08) is filed in the Mass. court and isn't part of this particular situation in the Minn. court, one should not confuse the two). These documents (posted today) were filed 02/07/08 and do not address the current issue (the Protective Order) under consideration in the case against Pickle/Joy, though they rely on that issue in making the case for the quashing of the Immediate Subpoena.

It appears to be rather simple. It seems as if there was an effort to circumvent the pending hearing (in regards to the proposed Protective Order in the 3ABN v. Pickle/Joy case) in the Mass. court. Robert Pickle attempted to execute subpoenas to gain information that, *if* determined relevant by the court, should legally be sought through the regular discovery process. This was apparently an attempt to circumvent the legal protocol to secure information which has been the subject of debate in the case.

With the filing of the memorandum three options are offered:

- A. Quash the subpoenas.
- B. Place the information sought under the conditions of the proposed Protective Order awaiting hearing in the Mass. court.
- C. Place the information sought under the control of the sitting judge in the Mass. case until a ruling on the Protective Order is made.

The pending hearings in Mass., to my understanding, are to review the requested information and determine its relevance and admissibility. This attempt by Mr. Pickle appears to be an "end around" in an effort to gather information before its relevance or admissibility is determined. Why? What would be an individuals motivation for invading the privacy of another via legal means cloaked as part of an

ongoing legal case? It would seem to be, as the memorandum states, an abuse of the subpoena power - which of course is simply my opinion.

- FHB

This post has been edited by **fallible humanbeing**: Feb 13 2008, 04:28 PM

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May those who love us love us. And those who don't love us- may God turn their hearts. And if He cannot turn their hearts, may He turn their ankles, so that we may know them by their limping. - Keeping Faith

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|-- 3ABN



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