



MATHIS · MARIFIAN  
RICHTER & GRANDY, LTD.  
PROFESSIONAL CORPORATION  
ATTORNEYS AT LAW

*mailed  
4/13/08  
JBV*

Patrick B. Mathis  
George E. Marifian  
Kevin J. Richter  
Laura K. Grandy  
Kevin J. Stine  
Mark J. Stegman  
Mark S. Schuver  
Kurt S. Schroeder  
William J. Niehoff  
Lorraine K. Cavataio  
Kelli E. Madigan  
Bradley W. Small  
Joseph P. O'Keefe  
Mary E. Lopinot  
Deanna L. Litzenburg

[dlitzenburg@mmsg.com](mailto:dlitzenburg@mmsg.com)

April 3, 2008

**CERTIFIED MAIL – RETURN RECEIPT REQUESTED**

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

Mr. G. Arthur Joy  
3 Clinton Road  
Box 1425  
Sterling, MA 01564

Philip D. Speicher  
Shannon K. Cook  
Jennifer L. Sellers  
Elizabeth C. Hesselbach  
Andrew C. Rushing

Re: Gray Hunter Stenn LLP  
Second subpoena for records in Case No. 07-40098-FDS  
United States District Court for the District of Massachusetts

Dear Mr. Pickle and Mr. Joy:

As you are aware, our office has been retained to represent Gray Hunter Stenn LLP. We have been provided with a copy of the second subpoena that was served on Alan Lovejoy and Gray Hunter Stenn LLP. A copy of said subpoena and accompanying correspondence is enclosed for your convenience.

The subpoena requests that Gray Hunter Stenn LLP produce and permit inspection and copying of the following documents created after January 1, 1998:

- All contracts, agreements, work papers, engagement letters, management letters, management representation letters, or other documents arising from any auditing services rendered to 3ABN, as defined herein.
- All contracts, agreements, tax returns, invoices, records of payments made or received, whether direct or indirect, or any other accounting records or documents arising from any accounting or tax form preparation services rendered to 3ABN, as defined herein.
- All contracts, agreements, work papers, engagement letters, management letters,

April 3, 2008

Page 2

management representation letters, or other documents arising from any auditing services rendered to Danny Shelton, as defined herein.

- All contracts, agreements, tax returns, invoices, records of payments made or received whether direct or indirect, or any other accounting records or documents arising from any accounting or tax form preparation services rendered to Danny Shelton, as defined herein.

The subpoena defines 3ABN as “Three Angels Broadcasting Network, Inc., and all its related organizations or organizations which it controls, and their assumed names, whether past or present, whether for profit or non-profit, including, but not limited to: Three Angels Broadcasting, Inc., Three Angel’s Broadcasting School, Inc., Broadcast Communications Service, Inc., Three Angels TV & Radio Broadcasting Network (in Russia), Tres Anjos Broadcasting Network – LTDA (in Brazil), Association Three Angels Broadcasting Network (in Peru), 3ABN, 3ABN Philippines, Inc., Three Angels Enterprise, L.L.C., Crossbridge Music, Inc., 3ABN Books, 3ABN Music or 3ABN Radio.

The subpoena also defines “Danny Shelton” as Danny Lee Shelton, and any of his DBA’s or organizations over which he has or has had control, including but not limited to D & L Publishing and DLS Publishing.

Please be advised that this letter serves as written objection to your second subpoena pursuant to Federal Rule of Civil Procedure 45.

According to attorney Jerrie Hayes, on March 7, 2008, the United States District Court for the District of Massachusetts heard a motion by 3ABN for a protective order governing the confidentiality of the ministry’s financial, accounting, and bookkeeping records. As a result of that hearing, the Magistrate Judge issued an order asking that the parties submit proposed confidentiality orders for his consideration. It is our understanding that the Magistrate Judge has yet to rule on the motion to issue a protective order (he has the parties’ various proposed protective orders under advisement). Since the documents you requested in your second subpoena involve the very documents which are subject to the pending motion for protective order, Gray Hunter Stenn LLP will not be making the requested documents available for your inspection or copying at this time.

In addition to the pending protective order motion, we are also objecting to your second subpoena because compliance will be unduly burdensome to Gray Hunter Stenn LLP. While you have agreed to bear the expenses for the copying, the assembling costs will be quite high. For over ten years worth of records, it will take several days for Gray Hunter Stenn LLP to gather and assemble the requested information.

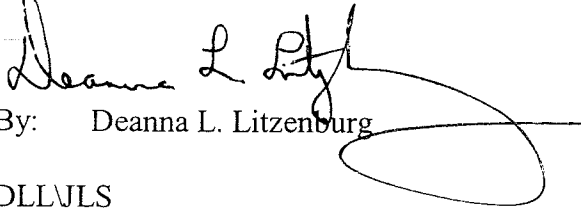
April 3, 2008  
Page 3

Finally, the subpoena lacks specificity. In particular, your definition of 3ABN requires Gray Hunter Stenn LLP to speculate on the assumed names of 3ABN and the entities in which 3ABN has control over. Furthermore, your definition of Danny Shelton requires Gray Hunter Stenn LLP to speculate on the entities in which Danny Shleton has control over.

Please be advised that due to the foregoing reasons, Gray Hunter Stenn LLP will not be making the requested documents available for inspection or copying absent an order issued from the Southern District of Illinois requiring it to do so. Further, it will also require a protective order that disclosure of the documents be limited to you and your attorneys as you prepare for trial.

Very truly yours,

**MATHIS, MARIFIAN, RICHTER & GRANDY, LTD.**

  
By: Deanna L. Litzenburg

DLLJLS

Enclosure

cc: Mr. Alan Lovejoy  
Gray Hunter Stenn LLP