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

## Did Remnant's Dwight Hall Conspire with Danny Shelton to Hide Hundreds of Thousands in Royalties from the 3ABN Board? Remnant Reports Payments; 3ABN and Danny Shelton Do Not

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We'll first lay out the story as we have gotten it from various sources, and then analyze [Remnant Publications' Form 990's](#), which appear to confirm many of the details.

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### An Early Tip: "Danny Is Hiding His Royalties from the 3ABN Board"

A former 3ABNer wrote on September 19, 2006:

----- Original Message -----  
From: \*\*\*\*\*  
To: G. Arthur Joy  
Subject: RE: MAP  
Date: Tue, 19 Sep 2006 17:02:39 -0700  
  
Hello Galton,  
  
...

[Letters of Support](#)  
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[Added 5/23/2008](#)  
[Initial Tax Case](#)  
[Public Record](#)

[Added 4/10/2008](#)  
[Tax Case Lost](#)  
[Copyright Trouble](#)

[Added 3/29/2008](#)  
[Gilley Winning Staff](#)

[Added 3/7/2008](#)  
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[Added 2/10/2008](#)  
[Objections Heard](#)

[Added 1/25/2008](#)  
[Church Vote](#)

[Must Read:](#)  
[Mom in Pain #1](#)  
[Mene, Mene,](#)  
[Tekel, Parsin](#)  
[The Actual Lawsuit](#)  
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I have wondered about the numbers. When I spoke with Danny about a month or so ago, he insisted that numbers were up by a couple of million. But when I spoke with a board member he indicated that the finances were not doing well, in part relating to a tremendous amount of money 3ABN put into the "Ten Commandments Twice Removed Book" which was distributed by the millions during the spring. I am quite certain that Danny received royalties on this, probably to the tune of several hundred thousand dollars, although he is refusing to disclose the amount to his own board members. This is a gross conflict of interest and also an improper personal inurement that could cause the ministry to lose its tax exempt status if it came to light. ...

## Newer Sources Confirm Tip, Dwight Hall Implicated

According to various sources, Danny Shelton asked Dwight Hall, president of Remnant Publications of Coldwater, Michigan, to hide his royalties for the *Ten Commandments Twice Removed* book so that the 3ABN Board would not know how much Danny was getting, and so that Linda wouldn't get any. These sources, including an administrator in an independent ministry, claim that Dwight Hall agreed to hide Danny's royalties, and that at some point in 2007, almost \$300,000 sat in a secret account in a Coldwater, Michigan, bank, which Danny could access via an ATM machine.

What was the timeline? From what we can piece together from our sources:

- Danny reportedly first asked Dwight to hide his royalties in June 2006.
- At that point Dwight allegedly stopped running his typical quarterly royalty report on Danny's book.
- A sizable amount of royalties had allegedly already been calculated prior to that point, but Dwight held on to it at Remnant.
- Sources claim that at year's end that same amount still sat on Remnant's books, and that by some point in 2007 that fund had grown to nearly \$300,000.

Now since Remnant Publications' [2006 Form 990](#) reports an increase in royalty payments in 2006 of more than \$480,000 over 2004, Remnant must have run the royalty reports at some point and calculated what Danny had earned for royalties in 2006.

## Danny Hides His Royalties from the Court

On July 13, 2006, Danny Shelton filed a [financial affidavit](#) with the Circuit Court of the Second Judicial Court which appears to contain false information. For example, he claimed that he owed 3ABN Board member Merlin Fjarti a balance of \$200,000 on a mortgage loan with a required payment of "ann. interest." Yet Franklin County Courthouse records in the spring of 2007 indicate that the mortgage loan was in the name of the Fjarti Foundation, not Merlin Fjarti. Also, the Fjarti Foundation's [2005 Form 990](#) documents that the balance as of December 31, 2005, was down to \$150,000, not \$200,000, and the loan was interest-free that year, since no interest was reported on Line 4, raising questions as to the claim of "ann. interest." Lastly, the Fjarti Foundation's [2006 Form 990](#) documents that the loan was paid in full sometime in 2006, so the balance may have been less than \$150,000 in July.

As far as his income goes, Danny reported in [his affidavit](#) an expected income of but \$5,991 per month for the entire year of 2006 (\$71,892 for the year). Since 3ABN's [2006 Form 990](#) reports Danny's salary from 3ABN as being \$72,802 for 2006, Danny in essence was claiming that in 2006 he wasn't going to earn a single cent in royalties from Remnant or income from DLS Publishing (his personal, for-profit corporation) for the entire year, even though he already knew that he had earned substantial royalties from Remnant.

## Danny's Lawyers Declare Such To Be a Crime

How serious are these discrepancies? As Danny's personal lawyers John Pucci and Lizette Richards put it, lawyers that represent both Danny and 3ABN in the lawsuit over [Save3ABN.com](#):

In connection with the Financial Affidavit, Joy authored a "Comments" section in which he raises a number of questions, ultimately concluding Plaintiff Shelton was untruthful in the Affidavit. See Attachment 3. Since the Affidavit was filed under the pains and penalties of perjury, Joy is, in essence, accusing Shelton of a crime.

While we have serious misgivings about some of the conclusions and tactics of Danny's lawyers, and they do make serious blunders from time to time, we feel that they very well may be correct this time around in suggesting that if Danny provided false information in his financial affidavit regarding the royalties he earned in 2006, he may have committed a crime.

# CFO Larry Ewing Claims Danny Received No Income from Related Organizations in 2005

3ABN's [2005 Form 990](#) was signed by 3ABN CFO Larry Ewing:

<b>Please Sign Here</b>	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.	
	<i>Larry D. Ewing</i>	Date
	Larry Ewing - Treasurer	5/26/06
	Type or print name and title	

He answered Line 75c in the following way:

<b>c</b> Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? <b>Note.</b> Related organizations include section 509(a)(3) supporting organizations.	75c	✓
--	-----	---

So what exactly does that mean? Consider the instructions for Line 75c:

**Line 75c. Compensation From Related Organizations**

Answer "Yes" to this question if any officer, director, trustee, key employee, or highest compensated employees, or highest compensated professional and non-professional independent contractors received aggregate compensation amounts of \$50,000 or more from your organization and all related organizations (as defined below). ...

Organizations answering "Yes" must attach a schedule that lists, for each officer, director, trustee, key employee, highest compensated employees, or highest compensated professional and non-professional independent contractors, a description of the relationship between the organization and the other organization, receiving such compensation, the name and EIN of each related organization that provided the compensation and the amount each provided. Use the same format as required by columns (C) through (E) of Part V-A.

... For purposes of reporting on the Form 990, related organizations are tax-exempt or taxable entities with a close connection. A close connection that binds related organizations may include:

...

- Common persons exercising substantial influence over all of the organizations.

(["2005 Instructions for Form 990 and Form 990-EZ,"](#) p. 28.)

Danny's compensation from 3ABN in 2005 exceeded the \$50,000 threshold referred to above, since it is listed in the [2005 Form 990](#) as amounting to \$70,944. Now if Danny Shelton being founder, director, and president of 3ABN as well as president of DLS Publishing makes him a common person "exercising substantial influence over" both organizations, we could be left with the following possibilities:

- Larry Ewing knew or should have known that Danny was getting income from DLS Publishing, but chose to answer "No" anyway; and/or
- Danny hid his DLS Publishing income from Larry Ewing so that Larry didn't know anything about it, even though 3ABN purchased \$44,724.38 worth of product from DLS in 2004, according to Note 14 of 3ABN's [2004 financial statement](#); and/or
- In 2005 3ABN funnelled all payments to Danny through Remnant Publications instead of through DLS Publishing in order to avoid answering "Yes" on Line 75c.

### **3ABN's 2006 Form 990 Does Not Disclose Figures**

3ABN's [2006 Form 990](#) was signed by then-president Danny Shelton. Why didn't Larry Ewing sign it? We won't know until he is deposed, for he won't answer questions till then.

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  
*Danny Shelton*  
 Danny Shelton President

Date  
 8/20/07

Type or print name and title

Search the entire [Form 990](#), and you will not find any figures given for:

- The substantial royalties Danny earned from his *Ten Commandments* book due to his position at 3ABN.
- The value of any free advertising his *Ten Commandments* book was given by 3ABN, which resulted in his earning substantial royalties.
- The value of any free order-taking services that facilitated his earning substantial royalties, when people would call 3ABN to order the book.

Including figures for the above would raise concerns among the stockholders in the pew, who would hesitate to donate to a ministry if they think it is lining the pockets of its president.

Line 89b was left blank. Why?

<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.		<input type="checkbox"/>
<b>88b</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.		<input checked="" type="checkbox"/>
<b>89a</b> 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="text" value="0"/> ; section 4912 <input type="text" value="0"/> ; section 4955 <input type="text" value="0"/>		
<b>b</b> 501(c)(3) and 501(c)(4) orgs. 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> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	<b>89e</b>	<input checked="" type="checkbox"/>
<b>f</b> All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	<b>89f</b>	<input checked="" type="checkbox"/>

Danny answered Line 75c in the following way:

<p>c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization," . . . . .</p>	
T5c	✓

The above, if truthful, suggests that DLS Publishing did not make one single cent during the entire year of 2006. (See page 35 of "[2006 Instructions for Form 990 and Form 990-EZ.](#)")

## Ten Commandments Book Debacle Hits 3ABN Hard

According to sources, the *Ten Commandments* book campaign was a splendid idea that brought dire results to 3ABN because of apparent greed. Here's the history as we have been able to put it together:

- 500,000 books were printed by Pacific Press at a cost of less than 26¢ a book, and were quickly sold.
- Rather than contact Pacific Press again, with whom 3ABN had a partnership, Danny asked Dwight Hall to print 300,000 more copies at a cost of 67¢ a book, with Dwight agreeing to continue paying Danny 10% in royalties.
- Those being quickly sold, Danny got Dwight to do another 500,000 copies.
- After those were sold, Dwight started farming out the printing, getting presses in Grand Rapids (which charged the most of any of them because of a shortage of the particular paper needed: 29¢ per book), the Review and Herald, and elsewhere to help out, never going back to Pacific Press.
- Before it was over, the 2006 campaign totalled 4.8 million books: 500,000 from Pacific Press and 4.3 million through Remnant Publications, 900,000 of which were in Spanish.

Now remember that 3ABN's [2006 Form 990](#) shows a deficit for the year of almost \$3 million. And that is about how much Remnant billed 3ABN for the 4.3 million books and shipping they were responsible for:

What if Danny had gotten Pacific Press to do the 4.3 million books for less than 26¢ instead of Remnant for 67¢? At a savings of 41¢ per book, 3ABN could have saved \$1,763,000 and ended the year with a much lower deficit. But there's more.

## Paying With 3ABN Trust Department Funds

Sources claim that 3ABN managed to pay Remnant for the first 1.2 million copies, and then stopped. Dwight subsequently pressed Danny to do something about it, and so Dwight and Danny contacted the 3ABN Board. According to sources, the 3ABN Board agreed to pay Remnant by advancing money from 3ABN Trust Department funds. This could explain how 3ABN sustained a loss of \$3 million, Dwight Hall got paid his \$3 million, and Danny earned his windfall royalties from Remnant.

But the 3ABN Trust Department funds that paid Dwight and ultimately Danny have to get paid back somehow, for the Trust Department has payment obligations it has to make to its clients. Thus [K36FJ is being sold](#) for \$400,000 cash up front, and on October 2, 2007, Jim Gilley [agreed to sell K58DL](#) in Yakima, Washington, for an additional \$450,000.

Some may remember that those who ordered the free *Ten Commandments Twice Removed* book during the 2006 campaign only had to pay 25¢ a book for shipping. This should have raised \$1,075,000 toward the roughly \$3,000,000 bill from Remnant. In reality, that sum could have paid for the entire cost of printing if Pacific Press had done the entire job.

## Shelley Quinn Says Nearly 7 Million Copies Distributed

Out of the hundreds of thousands of dollars Danny Shelton has already allegedly earned in royalties from the *Ten Commandments Twice Removed* book, how much has co-author Shelley Quinn received from Danny? While we do not know how much, if any, he has shared with Shelley, we do know that she had the following to say on the air by early October 2007:

"Nearly 7 million copies of the English and Spanish translations have already been distributed in less than two years. And the book has also been translated into 7 languages, including French, Tamil, Russian, Afrikaans, and Portuguese. There's really no way for us to track the total number of books distributed in these other languages, but we do know that tens of thousands have been shipped."

Thus, there have been a whole lot more than 4.8 million copies sold. What do Danny's royalty earnings amount to at this point? Whether new 3ABN Board member Larry Romrell would know we cannot say, though sources claim he did help cover 3ABN's unpaid *Ten Commandment* invoices this year by sending a substantial, six-figure donation to Remnant Publications. Yet we do wonder why he sent his checks directly to Remnant rather than to 3ABN.

To watch the entire video clip of Shelley's *Ten Commandments Twice Removed* commercial, click on the link you prefer below.

While it is exciting to hear Shelley describe reports from anonymous writers regarding how they are switching their day of worship from Sunday to the Bible Sabbath, we think it better to be able to verify that such alleged reports are indeed genuine before justifying this enriching of Danny Shelton at the expense of the financial health of 3ABN.

Quality	View Now (Download Speed)	Download to Disk (File Size)
Better	<a href="#">141K</a>	<a href="#">3.1M</a>
Good	<a href="#">102K</a>	<a href="#">2.3M</a>
So-So	<a href="#">24K</a>	<a href="#">599K</a>

## Data from Remnant Publications' Form 990's

### Donations, Sales, Printing, Shipping, and Royalties

For the table below, we have pulled some of the data from the revenue and expense sections of Remnant's [Form 990's for 1999 through 2006](#). We have added two columns at the end that calculate the percentage of sales that the royalties amount to.

---

2001	\$111,752				\$570,894				\$58,689	\$135,015	\$17,652	3.09%
2002	\$184,841		\$0	\$743,348	\$63,265	\$216,148					\$12,438	1.67%
2003	\$328,388		\$0	\$888,844	\$77,539	\$262,297					\$16,226	1.83%
2004	\$194,944		\$0	\$2,009,825	\$152,734	\$592,153					\$26,178	1.30%
2005	\$451,004	\$0	\$0	\$1,228,662	\$112,769	\$445,558					\$116,556	9.49%
2006	\$265,682	\$0	\$0	\$4,316,011	\$394,640	\$1,680,814					\$508,767	11.79%
												10.64%

Those who wonder why Remnant Publications reported to the IRS that they had \$0 in sales of inventory for each year after 1999 should direct such questions to Remnant.

Danny [incorporated DLS Publishing on November 30, 2004](#), just in time to make sure that DLS Publishing published his new book *Antichrist Agenda* rather than D & L Publishing. While DLS did the publishing, Remnant did the printing. The 2006 book *Ten Commandments Twice Removed* is a smaller version of *Antichrist Agenda*.

Remnant's payment of royalties increased greatly after the incorporation of DLS Publishing and the printing of *Antichrist Agenda*. Adding the amounts that the royalties paid out in 2005 and 2006 exceeded what was paid out in 2004 gives us a figure of \$90,378 (2005) + \$482,589 (2006) = \$572,967 (total increase). How much of this \$572,967 went to Danny Lee Shelton? Sources tell us that what Remnant pays out to other authors in royalties just doesn't amount to much.

Note 14 of 3ABN's [2005 financial statement](#) claims that 3ABN bought \$82,712.43 worth of books "authored by a member of management" "from the publisher," and that "royalties are paid by the publisher to the author." Perhaps coincidentally, Remnant's increase in royalty expenses in 2005 over 2004 amounted to \$90,378, a figure rather close to \$82,713.43.

If we subtract the printing costs of 2005 from those of 2006 in order to get the approximate cost of printing all the *Ten Commandments Twice Removed* books in 2006, and then divide that result by 4.3 million copies, we end up with a cost of 28.7¢ a book.

If we subtract the postage and shipping costs of 2005 from those of 2006 in order to get the approximate cost of shipping the *Ten Commandments Twice Removed* books in 2006, and then divide that result by 4.3 million copies, we end up with a cost of 6.6¢ a book.

Should Remnant Publications consider returning to 3ABN however much of the 25¢ per book shipping charge that went beyond actual

shipping costs, whatever those actual costs were? If they did, perhaps 3ABN wouldn't have to sell as many TV stations.

## Occupancy and Travel

The purpose of the legal requirement of making these Form 990's available to the public is that it helps to make charitable organizations more accountable for how they use the funds that are donated to them. For example, consider two other categories of expenses, with "Utilities" from 1999 to 2001 probably actually a part of "Occupancy":

Year	Expenses (Part II)		
	Occupancy	Other (Ln 43) Utilities	Travel
1999	\$400	\$9,931	\$5,925
2000		\$26,119	\$6,199
2001		\$23,303	\$15,440
2002	\$72,792		\$17,460
2003	\$74,879		\$27,521
2004	\$60,000		\$61,462
2005	\$96,500		\$103,547
2006	\$120,000		\$148,964

Obviously, occupancy expenses increased dramatically after 2001, travel increased dramatically after 2003, and 2006's expenses were 200% or more that of 2004 for both these categories. What happened?

## Occupancy

"Occupancy" can include whatever it costs to occupy the building your charity resides in:

**Line 36. Occupancy**

Enter the total amount paid or incurred for the use of office space or other facilities, heat, light, power, and other utilities (other than telephone expenses reported on line 34), outside janitorial services, mortgage interest, property insurance, real estate taxes, and similar expenses.

[\("2006 Instructions for Form 990"\)](#)

Remnant Publications is located at 649 East Chicago Road in Coldwater, Michigan, in a building owned by R & D Development, according to Branch County, Michigan, records:

<b>Property Address</b>	[collapse]	
649 E CHICAGO RD COLDWATER, MI 49036		
<b>Owner Information</b>	[collapse]	
R & D DEVELOPMENT COMPANY 649 E CHICAGO RD COLDWATER, MI 49036	<b>Unit:</b>	070
<b>Taxpayer Information</b>	[collapse]	
HALL, DANNY 310 DAYBURG RD COLDWATER, MI 49036		

Notice how R & D Development is also located at 649 East Chicago Road, Remnant's own address, according to the "Owner Information" above. Notice also how the taxpayer is Danny Hall at 310 Dayburg Road. 310 Dayburg Road happens to be another address that R & D Development uses, according to Branch County records:

Owner Information	[collapse]
R & D DEVELOPMENT 310 DAYBURG RD COLDWATER, MI 49036	Unit: 030

That address is also the same one listed in Part V-A of a number of Remnant's [Form 990's](#) as being the address of Daniel Hall, Remnant's vice-president, secretary, and treasurer.

<b>Part V-A Current Officers, Directors, Trustees, and Key Employees</b> (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.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name Dwight Hall City Coldwater St MI Zip 49036	Title President HMWK 2	22,789	0	0
Name Daniel Hall City Coldwater St MI Zip 49036	Title VP/Sec/Treas HMWK 2	22,789	0	0
Name Rudy W. Hall City Cullowhee St NC Zip 28723	Title Director HMWK 2	0	0	0
Name C. Darwin Hall City Coldwater St MI Zip 49036	Title Director HMWK 2	0	0	0
Name City	Title HMWK			

Thus, if Daniel Hall could speak with the powers that be at R & D Development, one of which is likely himself, perhaps whatever charges Remnant is incurring from R & D could revert back to the levels of prior years.

You may notice that all the above directors and officers have Hall for a last name. In light of that fact consider the questions immediately following the list of directors in Part V-A as answered in 2005:

Form 990 (2005)		Remnant Publications, Inc.		38-2810502		Page 6	
Part V-A		Current Officers, Directors, Trustees, and Key Employees (continued)					
<b>75 a</b>	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings					Yes	No
<b>b</b>	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s).	75b					X
<b>c</b>	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? <b>Note.</b> Related organizations include section 509(a)(3) supporting organizations. If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.	75c					X
<b>d</b>	Does the organization have a written conflict of interest policy?	75d				X	

Line 75b regarding whether Dwight Hall, Dan Hall, Rudy Hall, or Darwin Hall are related by family or business ties is answered "No" above, a rather peculiar error. However, it is correctly answered "Yes" in 2006. Yet the required statement explaining what exactly those family and business relationships are is missing from the copy of the Form 990 we received.

Out of the \$120,000 Remnant paid for Occupancy costs, how much of that went for property taxes? Not a whole lot. Notice the taxable value listed below:

General Information for Tax Year 2007		[collapse]	
<b>Property Class:</b>	201	<b>Assessed Value:</b>	\$580,200
<b>School District:</b>	12010 - COLDWATER	<b>Taxable Value:</b>	\$141,454
<b>State Equalized Value:</b>	\$580,200	<b>Map #</b>	
<b>User Num Idx</b>	0	<b>Date of Last Name Chg:</b>	08/14/2007
<b>Date Filed:</b>	04/06/199		
<b>Principal Residence Exemption (2006 May 1):</b>	0.0000 %		
<b>Principal Residence Exemption (2006 Final):</b>	0.0000 %		
<b>Principal Residence Exemption (2007 May 1):</b>	0.0000 %		
<b>Previous Year Info</b>	<b>MBOR Assessed</b>	<b>Final S.E.V.</b>	<b>Final Taxable</b>
2006	\$580,200	\$580,200	\$136,407
2005	\$580,200	\$580,200	\$132,050

Now plug the \$141,454 taxable value figure above into [Michigan's property tax estimator](#), and you end up with an estimate of \$7,904 of tax for the year 2007 for the entire building, if it resides in the city of Coldwater:

Michigan.gov Home | [Treasury Home](#) | [Taxes Home](#) | [Sitemap](#) | [Contact Treasury](#) | [FAQ](#) | [Forms](#)

## Department of Treasury

### Property Tax Estimator

You can now access estimates on property taxes by local unit and school district, using 2006 millage rates. Simply enter the Taxable Value (approximately 50% of your home value), and select your county from the drop down list provided. You will then be prompted to select your city, village or township along with your school district.

1. Enter your Taxable Value:  
(Approximately 50% Home Value)
2. Select Your County:  ▼
3. Select Your City/Village/Township:  ▼
4. Select Your School District:  ▼

Estimated Property Tax For Primary Residence or Qualified Farm (Homestead):

Estimated Property Tax For Second Home, Rental or Business (Non-Homestead):

But then again, if Remnant Publications is a 501(c)3 organization, and if it owned the building instead of R & D Development, it might not have to pay any property tax at all.

### Travel

Other businesses that find their home at 649 East Chicago Road in Coldwater include A Better Way of Life Fitness & Nutrition Center, with [Dwight Hall as owner](#). And then there is [Millennium Enterprise](#), an aircraft renovation company whose website includes [contact information](#) for Dwight Hall. Millennium Enterprise incorporated in Michigan on September 22, 2004, as a foreign limited

liability company from Delaware, after incorporating in Delaware the previous April 23.

<b>Searched for: MILLENNIUM ENTERPRISE LLC</b>	
<b>ID Num:</b>	B9109K
<b>Name:</b>	MILLENNIUM ENTERPRISE LLC
<b>Type:</b>	Foreign Limited Liability Company
<b>Resident Agent:</b>	DANIEL HALL
<b>Registered Office Address:</b>	310 DAYBURG RD COLDWATER MI 49036
<b>Mailing/Office Address:</b>	
<b>Formation/Qualification Date:</b>	9-22-2004
<b>Jurisdiction of Origin:</b>	DELAWARE
<b>Managed by:</b>	
<b>Status:</b>	ACTIVE
<b>Date:</b>	Present

Daniel Hall at 310 Dayburg Road thus shows up again in the record above.

<b>File Number:</b>	3794542	<b>Incorporation Date / Formation Date:</b>	04/23/2004 (mm/dd/yyyy)
<b>Entity Name:</b>	MILLENNIUM ENTERPRISE LLC		
<b>Entity Kind:</b>	LIMITED LIABILITY COMPANY (LLC)	<b>Entity Type:</b>	GENERAL
<b>Residency:</b>	DOMESTIC	<b>State:</b>	DE

2004, the year that Millennium Enterprise incorporated, was the same year that travel expenses began climbing dramatically.

Millennium Enterprise advertises that it has renovated three planes, of which it still owns two. Are these planes used for Remnant-related business? Flight records, though incomplete, indicate that these planes were used to make a round trip from Coldwater to Marion, Illinois, and Denver, Colorado, on June 20-21, 2007, a trip from Marion, Illinois, to Coldwater on July 25, 2007, and round trips from Coldwater to Marion, Illinois, on September 20 and 28-29. Since Marion is just down the road from

3ABN, there is a chance that these planes are used for Remnant-related business ventures with 3ABN, and if so, charges to Remnant for their use may be part of the cause of Remnant's 2006 travel expenses jumping 441% from 2003 to 2006.

So what exactly would be a possible problem with Millennium Enterprise, as well as with the numbers for "Occupancy"? As the excerpt from the 2005 Form 990 above indicates, Dwight and Dan Hall reported salaries that year from Remnant of \$22,789, in exchange for "2" hours of work a week. Is it possible that these amounts are not their total compensation for their work at Remnant, and that they are supplementing their income with payments from Remnant to other companies they own, such as R & D Development, Millennium Enterprise, or others?

## Dwight Hall Concerned

Sources indicate that Remnant Publications is presently in lock-down mode. Dwight Hall's office is now constantly locked, and he is reviewing all emails being sent out by employees. Anyone who says anything about him in emails will get fired, and there has already been at least one casualty from this new policy, according to reports.

What might prompt such concern? One possibility is suggested by what a reporter wrote [Save3ABN.com](#) toward the end of September, asking us for assistance in verifying a tip:

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

**From:** \*\*\*\*\*

**To:** AUReporter

**Subject:** IRS

**Date:** Wed, 26 Sep 2007

Have followed this site, as of late. ... We have been asked to investigate whether or not the IRS has taken records from 3ABN, even now with Mr. Shelton ill. Hoping for any info you might have on financial investigation. ... Just looking to see if this tip is legit. ...

To date we still can't confirm the above story. However, a former 3ABNer did tell us about two weeks prior to the above inquiry that the IRS had contacted him/her, and that he/she had passed on the contact info for that IRS agent to 3ABN board chairman Walt

Thompson perhaps three weeks before the above inquiry, and that Dr. Thompson was going to contact the agent.

It was presumably after Walt Thompson received this notice from the former 3ABNer that Danny Shelton on the air on September 6 declared that there was no truth in the report that the IRS was secretly investigating him. He emphatically added that people who say otherwise are enemies of the gospel.

### **Remnant-Related Pictures**

Here is the front of R & D Developments's building that provides a home for Remnant Publications and Better Way of Life Fitness Center:



Looks like there's plenty of room in the building for warehousing lots of literature:



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

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