



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

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December 14, 2007

**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  
Subpoena for records in Case No. 07-40098-FDS  
United States District Court for the Central District of Massachusetts

Dear Mr. Pickle and Mr. Joy:

Our office has been retained to represent Gray Hunter Stenn LLP. We have been provided with a copy of the subpoena that was served on Alan Lovejoy and Gray Hunter Stenn LLP on December 3, 2007. 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:

- 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,

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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 the subpoena pursuant to Federal Rule of Civil Procedure 45. The subpoena is overbroad in the scope of documents it seeks; is unduly burdensome; and seeks information protected by the accountant’s privilege. Further, the subpoena, as served, was improper pursuant to Federal Rule of Civil Procedure 45(a)(2)(C) as the subpoena was not issued by the district where the production or inspection is to be made.

Gray Hunter Stenn LLP objects to responding to said subpoena and producing or making the documents available for inspection and copying as the subpoena seeks privileged documents and information. The subpoena requests a public accountant to divulge information and/or evidence obtained by the accountant in its confidential capacity as a public accountant. Further, said subpoena is overly broad and unduly burdensome. The subpoena requests a voluminous amount of documents without any limit as to time. In addition, no provision been made to cover the expense of gathering, organizing or copying said documents. Further, the subpoena requires Gray Hunter Stenn LLP to determine which entities or organizations are or were controlled by Three Angels Broadcasting Network, Inc. and/or Danny Lee Shelton.

Please be advised that absent a valid subpoena and an order from the court compelling Gray Hunter Stenn LLP to make certain documents available for inspection and copying Gray Hunter Stenn LLP will not be making the requested documents available for inspection or copying.

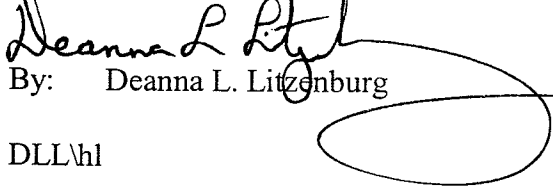
December 14, 2007

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If you have any questions, please do not hesitate to contact us.

Very truly yours,

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

  
By: Deanna L. Litzenburg

DLL/hl

Enclosure

cc: Mr. Alan Lovejoy  
Gray Hunter Stenn LLP

7007 2560 0000 3430 4337

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 City, State, ZIP+4

PS Form 3800, August 2006 See Reverse for Instructions

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 City, State, ZIP+4

PS Form 3800, August 2006 See Reverse for Instructions

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature  Agent  Addressee  
Joseph Pickle

B. Received by (Printed Name) Joseph Pickle C. Date of Delivery 12-18-07

D. Is delivery address different from item 1?  Yes  No  
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3. Service Type  
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 Registered  Return Receipt for Merchandise  
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4. Restricted Delivery? (Extra Fee)  Yes  No

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PS Form 3811, February 2004 Domestic Return Receipt

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 Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:  
Mr. Robert Pickle  
1354 County Hwy 21  
Halstad, MN 56548

2. Article Number 7007 2560 0000 3430 4337  
 (Transfer from service label)

PS Form 3811, February 2004 Domestic Return Receipt

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature  Agent  Addressee  
Ann By

B. Received by (Printed Name) Ann By C. Date of Delivery

D. Is delivery address different from item 1?  Yes  No  
 If YES, enter delivery address below:

3. Service Type  
 Certified Mail  Express Mail  
 Registered  Return Receipt for Merchandise  
 Insured Mail  C.O.D.

4. Restricted Delivery? (Extra Fee)  Yes  No

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1. Article Addressed to:  
Mr. G. Arthur Jay  
3 Clinton Road  
Box 1425  
Sturbing, MA 01564

2. Article Number 7007 2560 0000 3430 4320  
 (Transfer from service label)

PS Form 3811, February 2004 Domestic Return Receipt