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

## Did Danny Shelton Commit Perjury When He Signed the 1998 Form 990?

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With still no hint from 3ABN ex-president Danny Shelton that he intends to back off of [the lawsuit](#), we venture to post the following regarding his signing of 3ABN's 1998 Form 990 under penalty of perjury, even though it contained false information.

### Why Would We Post This?

#### Danny Shelton "Asked" Us To

Why would we post this? Because essentially, Danny Shelton, 3ABN, and their team of high-powered, well-paid attorneys "asked" us to, and if we don't comply with their "request," we have every reason to believe that they will try to take us to the cleaners.

So how did they "ask" us to post this? It has to do with what [the lawsuit](#) says we are being sued over, and it is quite specific:

75. Defendants' false statements refer to Plaintiffs' trade, business and profession, contain false accusations of the commission of a crime by both Plaintiffs, and impute serious misconduct to Plaintiffs 3ABN and Danny Shelton and are therefore **defamatory per se**.

#### Defamation Per Se

"Defamation *per se*" is a popular topic amongst Danny Shelton's lawyers. Here's a quote from Gerry Duffy's January 30, 2007, [cease and desist letter](#) to Gailon Joy, a quote that pertains to our allegations that Danny covered up the child molestation allegations against his brother Tommy:

**Gilley Winning Staff**

Added 3/7/2008  
Terminated

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  
IRS Criminal  
Investigation

The actions you falsely attribute to our clients would be a crime and, as I am sure you are aware, false accusations of criminal conduct constitute **defamation *per se*** by you.

And from [Danny and 3ABN's memorandum](#), which tried to convince Judge Saylor to temporarily seal the lawsuit in the hopes of sealing it forever and ever:

Defendants' defamatory statements are libelous, refer to Plaintiffs' trade, business and profession, impute serious misconduct to Plaintiffs and contain false accusations of the commission of a crime by both Plaintiffs, and are, therefore, **defamatory *per se***.

### How Does Defamation *Per Se* Differ from Defamation?

So what is defamation *per se*, and how does a lawsuit claiming defamation *per se* differ from a lawsuit claiming mere defamation?

Most jurisdictions recognize "per se" defamation, in which the allegations made by the defendant are **presumed to cause damage** to the plaintiff. **Normally** in personal injury litigation, including actions for defamation, **the plaintiff bears the burden of proof**. Within the context of defamation, that means that the plaintiff must establish by a preponderance of the evidence that the defendant's statements were false, and that the defendant knew or reasonably should have known them to be false at the time the statements were made. **Defamation *per se* provides a significant exception** to that rule: Typically, where the statements made by the defendant constitute defamation *per se*, **the defendant has the burden of proving that the allegations are true**.

Typically, the following may constitute defamation *per se*:

- Allegations that an unmarried person is unchaste;
- Allegations that a person is infected with a sexually transmitted disease;
- Attacks on a person's professional character or standing;
- Allegations that the person has committed a crime of moral turpitude;

Additionally, some states consider allegations that a married person was unfaithful to constitute defamation *per se*.

("Defamation of Character")

Thus, instead of Danny having to prove that what we have said is false, as would be required in a typical defamation lawsuit, we instead must prove that what we have said is true, since, Danny Shelton alleges, we have accused him of a crime, an accusation which is considered defamation *per se*.

So in order to defend ourselves in this lawsuit, we have to prove that Danny really has committed a crime.

## What Crime Does Danny Think We Have Accused Him Of?

But what crime have we allegedly accused Danny of committing? From [the lawsuit](#) again:

46. ... Among those untrue statements made by Joy and Pickle are, *inter alia*, that:

...

g. 3ABN Board members have personally enriched themselves as officers and directors of 3ABN in violation of the Internal Revenue Code.

Danny has made it quite simple and precise for us regarding how we have to defend ourselves in this lawsuit. We must seek to prove that it is in fact true that Danny Lee

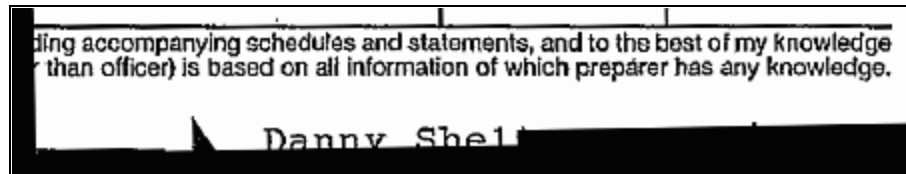
Shelton violated the Internal Revenue Code.

## 3ABN's 1998 Form 990: Danny Signed It Under Penalty of Perjury

Anyone who wishes may download the [1998 Form 990](#) from the [IRS's website](#). Just above where the signature goes on page 6 it reads:

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.

And who signed 3ABN's 1998 Form 990? The copy posted online at [Guidestar](#) has most of the signature area blacked out, but Danny Shelton's name can still be made out:



## 3ABN's 1998 Form 990: No Section 4958 Excess Benefit Transactions

Line 89b on page 5 of the [1998 Form 990](#) asks the following question:

Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction

So what is a section 4958 excess benefit transaction? From the [1998 Form 990 instructions](#), also downloadable from the [IRS's website](#), we read the following under General Instruction P on page 9:

An excess benefit transaction subject to tax under section 4958 is any transaction in which an economic benefit provided by an applicable tax-exempt organization to, or for the use of, any disqualified person exceeds the value of consideration received by the organization in exchange for the benefit.

Thus, if a disqualified person gave \$10 to 3ABN and received something worth \$1,000 in return, that would be a section 4958 excess benefit transaction.

Who would be a disqualified person? Anyone who had substantial influence over the affairs of 3ABN for a stated period of time. Such persons might include the officers, directors, or founders of 3ABN, or certain of their family members. Since Danny Shelton just so happens to be an officer, director, and founder, he is definitely a disqualified person.

By signing 3ABN's 1998 Form 990, Danny Shelton was declaring under penalty of perjury that he had not received anything during 1998 from 3ABN worth more than he had paid 3ABN.

### 3ABN's 1998 Form 990: \$52,781.05 House Sold for \$6,129

The first page of attachments for 3ABN's [1998 Form 990](#) contains the following explanation for "Page 1 Part 1 Line 8C":

<u>Item</u>	<u>Book Value</u>	<u>Gross Value</u>	<u>Gain (loss)</u>
Downlink	47,619.57	\$250,000.00	\$202,380.43
House	52,781.05	6,129.00	(46,652.05)
Piano	0.00	2,000.00	2,000.00
Totals	100,400.62	258,129.00	\$157,728.38

Now since [courthouse documents](#) prove that Danny Shelton was the one who paid \$6,139 in order to buy the house in question (we're uncertain why the \$10 difference between the 990 and the courthouse records), and that he sold it a week

later for \$135,000, and since the 990 testifies that the house was worth at least \$52,781.05, then the above information attached to the [1998 Form 990](#) proves that 3ABN and Danny Shelton knew that he had received a benefit from 3ABN that was worth more than the \$6,129 he paid.

## How Danny Might Be Able to Escape the Obvious

Could Danny have forgotten who had bought the house from 3ABN? Was he temporarily suffering from amnesia when he signed the 990? Can anyone think of any other possibilities that might get him off the hook on this one?

## Excise Tax for Excess Benefit Transactions

Depending on how the statute of limitations is calculated, those who receive or who participate in excess benefit transactions might be assessed the following excise taxes:

- A disqualified person who receives an excess benefit could be liable for an excise tax equal to **25%** of the value of the benefit.
- If that disqualified person does not "correct" the excess benefit within a stated period of time, the excise tax jumps from 25% to **200%**.
- Organization managers, such as directors or officers, who participated in the excess benefit transaction might be assessed an excise tax of **10%** of the value of the benefit, up to **\$10,000** (\$20,000 for tax years beginning after August 17, 2006).

Now if the statute of limitations hasn't run out on this one, there might be a number of unhappy past and present 3ABN Board members, for according to Dr. Walt Thompson, the 3ABN Board definitely participated in the transaction whereby Danny bought a \$135,000 asset from 3ABN for only \$6,139:

**From:** Walt Thompson  
**To:** \*\*\*\*\*  
**Subject:** Re: Property Transfer??  
**Date:** Jun 22, 2007 9:02 AM

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

According to all of the information I have, the property transfer

was a perfectly legal transaction. It was worked out by an attorney employed by the Church at the time working with Wills, Trusts, etc. The property in question was bought by a 3abn board member. After some time, it was donated to 3abn with a life estate to Danny and Linda, meaning that so long as either of them lived, the house was their's. After both of their deaths, the property could be disposed of and the proceeds used by 3abn. Some time after this, Danny and Linda decided they would like to build a house so as to build up some equity for retirement, being as 3abn did not provide retirement benefits to its employees. It was then that **they approached the board** and requested that they purchase the house they were living in from 3abn for the amount of its value at the end of their lives as calculated by tables designed for that purpose. **Our board saw no problem with this, and voted to proceed accordingly.** Thus, the house was purchased by a board member who chose to help Danny and Linda. It involved no funds designated for 3abn activities.

I hope this explanation is helpful. I may not have all of the terminology correct, but I think the concept is clear.

God bless,

Walter Thompson  
Chairman, 3abn board

We are uncertain whether Walt Thompson is correct that both Danny and Linda approached the board. While he may be correct, if he is not, it wouldn't be the first discrepancy that we have found. At any rate, according to Walt Thompson, chairman of the 3ABN Board, the Board definitely participated in the excess benefit transaction, and thus, if the statute of limitations has not run out, each board member could be assessed \$10,000 apiece by the IRS.

## **Both Plaintiffs Violated the Internal Revenue Code**

What it looks like we have ended up with is a pretty convincing case that indicates that not just Danny but also the 3ABN Board violated the Internal Revenue Code, and even "saw no problem with" doing what constituted the violation. Thus, both

plaintiffs in the lawsuit, both Danny and 3ABN (as represented by its board of directors) look like they are going to have a hard time winning the lawsuit against us over the issue of defamation *per se*.

Anyone see an aspect of the lawsuit that 3ABN and/or ex-president Danny just possibly might be able to win? If you do see something, please let them or their high-powered and well-paid lawyers know at your earliest convenience. They will be most appreciative.


And while you're talking with them, ask them how 3ABN will be able to pay for Danny Shelton's personal expenses incurred by this lawsuit without the IRS concluding that this is yet another example of personal inurement or excess benefits. If only Danny had sued as 3ABN President rather than as an individual. And if only the members of the 3ABN Board had not voted for a lawsuit which named "Danny Shelton, individually," as a plaintiff. Otherwise, that could just possibly mean that each board member will get assessed 10% of Danny's 3ABN-paid legal expenses up to a limit of \$20,000.

## Can God Forgive Danny?

Can God forgive Danny? Absolutely! Read this precious promise from Scripture:

Therefore, thou son of man, say unto the children of thy people, The righteousness of the righteous shall not deliver him in the day of his transgression: as for the wickedness of the wicked, he shall not fall thereby in the day that he turneth from his wickedness; neither shall the righteous be able to live for his righteousness in the day that he sinneth. When I shall say to the righteous, that he shall surely live; if he trust to his own righteousness, and commit iniquity, all his righteousnesses shall not be remembered; but for his iniquity that he hath committed, he shall die for it. Again, when I say unto the wicked, Thou shalt surely die; if he turn from his sin, and do that which is lawful and right; If the wicked restore the pledge, give again that he had robbed, walk in the statutes of life, without committing iniquity; he shall surely live, he shall not die. None of his sins that he hath committed shall be mentioned unto him: he hath done that which is lawful and right; he shall surely live. (Ezekiel 33:12-16)





It doesn't matter what any of us have done, for if we are willing to fulfill the conditions of this promise by the grace and power of our Lord Jesus Christ, the Judge of all the earth will freely pardon and forgive.

In light of the conditions for forgiveness set forth in the above Bible passage, it concerns us to hear rumors of Danny being offered a retirement package. At this point it sounds like Danny may owe 3ABN, rather than vice versa.

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**Form 990** **Return of Organization Exempt From Income Tax** OMB No. 1545-0047  
 Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust **1998**  
 Department of the Treasury **Note: The organization may have to use a copy of this return to satisfy state reporting requirements.** This Form is Open to Public Inspection  
 Internal Revenue Service

**A For the 1998 calendar year, OR tax year period beginning** 1998, and ending 19

**B Check if:**  
 Change of address  
 Initial return  
 Final return  
 Amended return (required also for state reporting)

**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  
 PO BOX 220  
 City or town, state or country, and ZIP+4  
 WEST FRANKFORT, IL 62896

**D Employer identification number** 371179056  
**E Telephone number** 01-8618774  
**F Check**  if exemption application is pending

**G Type of organization** -  Exempt under section 501(c)( ) (insert number) OR  section 4947(a)(1) nonexempt charitable trust  
**Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).**

**H(a)** Is this a group return filed for affiliates?  Yes  No  
**I** If either box in H is checked "Yes," enter four-digit group exemption number (GEN) \_\_\_\_\_  
**(b)** If "Yes," enter the number of affiliates for which this return is filed: \_\_\_\_\_  
**(c)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
**J** Accounting method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_

**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 it received a Form 990-EZ Package in the mail, it should file a return without financial data. Some states require a complete return.  
**Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$200,000 at end of year.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 13.)**

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received:		
	<b>a</b> Direct public support	1a	7,557,624
	<b>b</b> Indirect public support	1b	
	<b>c</b> Government contributions (grants)	1c	
	<b>d</b> Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ 7,460,075 noncash \$ 97,549)	1d	7,557,624
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	2	519,542
	<b>3</b> Membership dues and assessments	3	
	<b>4</b> Interest on savings and temporary cash investments	4	48,715
	<b>5</b> Dividends and interest from securities	5	
	<b>6a</b> Gross rents	6a	17,055
	<b>b</b> Less: rental expenses	6b	7,845
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	6c	9,209
	<b>7</b> Other investment income (describe _____)	7	
	<b>8a</b> Gross amount from sale of assets other than inventory	(A) Securities	(B) Other
		8a	258,740
	<b>b</b> Less: cost or other basis and sales expenses	8b	101,012
	<b>c</b> Gain or (loss) (attach schedule)	8c	157,728
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	157,728	
	<b>9</b> Special events and activities (attach schedule)		
	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	
	<b>b</b> Less: direct expenses other than fundraising expenses	9b	
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	9c	
	<b>10a</b> Gross sales of inventory, less returns and allowances	10a	796,218
<b>b</b> Less: cost of goods sold	10b	712,201	
<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	84,017	
<b>11</b> Other revenue (from Part VII, line 103)	11	200,230	
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	8,577,065	
Expenses	<b>13</b> Program services (from line 44, column (B))	13	3,496,958
	<b>14</b> Management and general (from line 44, column (C))	14	3,263,010
	<b>15</b> Fundraising (from line 44, column (D))	15	
	<b>16</b> Payments to affiliates (attach schedule)	16	
	<b>17</b> Total expenses (add lines 13 and 14, column (A))	17	6,759,968
Net Assets	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	18	1,817,097
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	19	
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	20	
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	951,199

For Paperwork Reduction Act Notice, see page 1 of the separate instructions. Cat. No. 11282Y Form 990 (1998)

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**Part VI Other Information (See Specific Instructions on page 23.)**

	Yes	No
<b>76</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .		X
<b>77</b> Were any changes made in the organizing or governing documents but not reported to the IRS? . . . . . If "Yes," attach a conformed copy of the changes.		X
<b>78a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
<b>b</b> If "Yes," has it filed a tax return on Form 990-T for this year? . . . . .		X
<b>79</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . . . .		X
<b>80a</b> Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? . . . . .		X
<b>b</b> If "Yes," enter the name of the organization ▶ . . . . . and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
<b>81a</b> Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81 . . . . . <b>81a</b>		
<b>b</b> Did the organization file Form 1120-POL for this year? . . . . .		X
<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? . . . . .		X
<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 for reporting in Part III.) . . . . . <b>82b</b>		
<b>83a</b> Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
<b>b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . . . .	X	
<b>84a</b> Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		X
<b>85</b> <b>501(c)(4), (5), or (6) organizations.</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, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
<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 in 85f? . . . . .		
<b>h</b> If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? . . . . .		
<b>86</b> <b>501(c)(7) organizations.</b> —Enter: a 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) organizations.</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>88</b> At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX . . . . .		X
<b>89a</b> <b>501(c)(3) organizations.</b> —Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ . . . . . ; section 4912 ▶ . . . . . ; section 4955 ▶ . . . . .		
<b>b</b> <b>501(c)(3) and 501(c)(4) organizations.</b> —Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction . . . . .		X
<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>90a</b> List the states with which a copy of this return is filed ▶ . . . ILLINOIS . . . . .		
<b>b</b> Number of employees employed in the pay period that includes March 12, 1999 (See instructions.) . . . <b>90b</b>   59		
<b>91</b> The books are in care of ▶ . . . . . Telephone no. ▶ (618) . . . 627-4651 . . . Located at ▶ 3391 CHARLEY GOOD RD. . . . . WEST FRANKFORT ZIP + 4 ▶ 62096-0220 . . . . .		
<b>92</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶   92		

Form 990 (1998) Page **6**

**Part VII Analysis of Income-Producing Activities** (See Specific Instructions on page 27.)

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> <u>Production &amp; Distribution</u>					
<b>b</b> <u>of religious programming</u>					
<b>c</b> <u>electronic transmission</u>					519,542
<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					48,715
<b>96</b> Dividends and interest from securities . . . . .					
<b>97</b> Net rental income or (loss) from real estate:					
<b>a</b> debt-financed property . . . . .					
<b>b</b> not debt-financed property . . . . .					9,209
<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					157,728
<b>101</b> Net income or (loss) from special events . . . . .					
<b>102</b> Gross profit or (loss) from sales of inventory . . . . .					84,017
<b>103</b> Other revenue: <b>a</b> <u>VIDEO SALES</u>					200,230
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>104</b> Subtotal (add columns (B), (D), and (E)) . . . . .					1,019,441
<b>105</b> Total (add line 104, columns (B), (D), and (E)) . . . . .					1,019,441

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 Specific Instructions on page 28.)

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>93</b>	<u>Payment of airtime &amp; production of certain religious programming for electronic transmission</u>
<b>95</b>	
<b>97</b>	
<b>100</b>	
<b>102</b>	
<b>103</b>	<u>Miscellaneous</u>

**Part IX Information Regarding Taxable Subsidiaries** (Complete this Part if the "Yes" box on line 88 is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
	%			
	%			
	%			

I am preparing this return, and the accompanying schedules and statements, and to the best of my knowledge and belief (as preparer or other officer) is based on all information of which preparer has any knowledge.

Danny Shelton

Three Angels Broadcasting Network, Inc.  
Form 990  
For the year ended December 31, 1998

Page 1 Part 1 Line 8C Gain or (Loss)

Item	Book Value	Gross Sale	Gain (Loss)
Downlink	47,619.57	\$250,000.00	\$202,380.43
House	52,781.05	6,129.00	(46,652.05)
Plane	0.00	2,000.00	2,000.00
Totals	100,400.62	258,129.00	\$157,728.38

Page 2 Part II Line 42 Depreciation  
Page 3 Part IV Line 57b Accumulated Depreciation

	Cost	Acc Depn
Land	291,296	
Buildings	1,566,369	204,034
Houses	18,850	9,504
Downlink Equipment	4,837,965	1,079,621
Equipment	4,414,352	2,732,025
Vehicles	1,047,369	145,049
Misc Assets	76,000	
Total	12,252,222	4,170,232

Page 3 Part IV Line 64b Notes Payable

Notes Payable	
Maples	30,000
Schuler	34,983
Boatman's	1,282
Mitchell	100,000
Total	166,265

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