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Form **990**

**Return of Organization Exempt From Income Tax**

OMB No 1545-0047

**2005**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

**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** , 2005, and ending , 20

- 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**  
**Three Angels Broadcasting Network, Inc.**

Number and street (or P O box if mail is not delivered to street address) Room/suite  
**3391 Charley Good Rd., PO Box 220**

City or town, state or country, and ZIP + 4  
**West Frankfort, IL 62896**

**D Employer identification number**  
: **9056**

**E Telephone number**  
( **618** ) **627-4651**

**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 ▶
- M** Check  if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

**G Website:** ▶ **3abn.org**

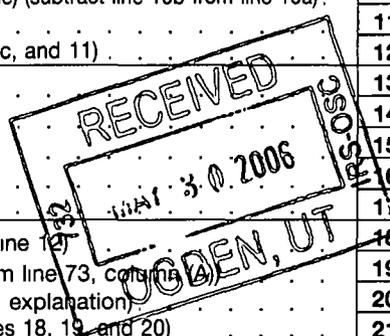
**J Organization type** (check only one) ▶  501(c) ( **3** ) ◀ (insert no)  4947(a)(1) or  527

**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.**

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶

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

Revenue	1	Contributions, gifts, grants, and similar amounts received.					
	a	Direct public support	1a	14,060,275			
	b	Indirect public support	1b				
	c	Government contributions (grants)	1c				
	d	Total (add lines 1a through 1c) (cash \$ <b>13,456,923</b> noncash \$ <b>603,352</b> )	1d				14,060,275
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2				1,162,106
	3	Membership dues and assessments	3				
	4	Interest on savings and temporary cash investments	4				6,470
	5	Dividends and interest from securities	5				
	6a	Gross rents	6a	44,801			
	b	Less: rental expenses	6b	2,757			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c				42,044
Revenue	7	Other investment income (describe ▶ )	7				
	8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
			50,397	8a	11,471		
	b	Less: cost or other basis and sales expenses.	51,725	8b	10,349		
	c	Gain or (loss) (attach schedule)	(1,328)	8c	1,122		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))		8d			(206)
	9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>					
	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a				
	b	Less: direct expenses other than fundraising expenses	9b				
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c				
Revenue	10a	Gross sales of inventory, less returns and allowances	10a	864,361			
	b	Less: cost of goods sold	10b	609,669			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c				254,692
	11	Other revenue (from Part VII, line 103)	11				(568,784)
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12				14,956,597	
Expenses	13	Program services (from line 44, column (B))	13				10,511,457
	14	Management and general (from line 44, column (C))	14				4,927,633
	15	Fundraising (from line 44, column (D))	15				
	16	Payments to affiliates (attach schedule)	16				
	17	Total expenses (add lines 16 and 44, column (A))	17				15,439,090
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18				482,493
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19				19,952,817
	20	Other changes in net assets or fund balances (attach explanation)	20				
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21				19,470,324



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**Part VI Other Information (continued)**

		Yes	No
<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?		<input checked="" type="checkbox"/>
<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 in Part III.)		
	<b>82b</b> _____		
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	<input checked="" type="checkbox"/>	
<b>b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<input checked="" type="checkbox"/>	
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?		<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	<b>84b</b> _____		
<b>85</b>	<b>501(c)(4), (5), or (6) organizations.</b> <b>a</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, <b>do not</b> 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 on line 85f?	<b>85g</b> _____	
<b>h</b>	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	<b>85h</b> _____	
<b>86</b>	<b>501(c)(7) orgs.</b> Enter: <b>a</b> 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) orgs.</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, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	<b>88</b>	<input checked="" type="checkbox"/>
<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) orgs.</b> 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>	<input checked="" type="checkbox"/>
<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 ▶ <b>Statement 10</b>		
<b>b</b>	Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)	<b>90b</b> _____	<b>130</b>
<b>91a</b>	The books are in care of ▶ <b>Larry Ewing</b> Telephone no. ▶ <b>( 618 ) 627-4651</b> Located at ▶ <b>3391 Charley Good Road, West Frankfort, IL</b> ZIP + 4 ▶ <b>62890-0220</b>		
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>	<b>91b</b>	<input type="checkbox"/>
<b>c</b>	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶ _____	<b>91c</b>	<input type="checkbox"/>
<b>92</b>	<b>Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <b>92</b> _____		<input type="checkbox"/>

**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	
<b>93</b> Program service revenue:					
<b>a</b> <b>Production and Distribution</b>					<b>1,162,106</b>
<b>b</b>					
<b>c</b>					
<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					<b>6,470</b>
<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 . . . . .					<b>42,044</b>
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income . . . . .					<b>(206)</b>
<b>100</b> Gain or (loss) from sales of assets other than inventory					
<b>101</b> Net income or (loss) from special events . . . . .					
<b>102</b> Gross profit or (loss) from sales of inventory					<b>254,692</b>
<b>103</b> Other revenue: <b>a</b>					
<b>b</b> <b>Change in value split interest agreements</b>					<b>(626,366)</b>
<b>c</b> <b>Other</b>					<b>57,582</b>
<b>d</b>					
<b>e</b>					
<b>104</b> Subtotal (add columns (B), (D), and (E))					<b>896,322</b>
<b>105</b> Total (add line 104, columns (B), (D), and (E))					<b>896,322</b>

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).
▼	<b>Statement 11</b>

**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
	%			
	%			
	%			
	%			

**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: Larry D. Ewing Date: 5/26/06

**Larry Ewing - Treasurer**

Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed

Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_ Preparer's SSN or PTIN (See Gen Inst W): \_\_\_\_\_

EIN: \_\_\_\_\_ Phone no: \_\_\_\_\_

**Part III Statements About Activities** (See page 2 of the instructions.)

	Yes	No
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)		✓
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
<b>a</b> Sale, exchange, or leasing of property?	2a	✓
<b>b</b> Lending of money or other extension of credit?	2b	✓
<b>c</b> Furnishing of goods, services, or facilities?	2c	✓
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	✓
<b>e</b> Transfer of any part of its income or assets?	2e	✓
<b>3a</b> Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments)	3a	✓
<b>b</b> Do you have a section 403(b) annuity plan for your employees?	3b	✓
<b>c</b> During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c	✓
<b>4a</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	✓
<b>b</b> Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	✓

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is. (Please check only **ONE** applicable box.)

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above; or (2) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization:  Type 1  Type 2  Type 3

Provide the following information about the supported organizations. (See page 6 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

**THREE ANGELS BROADCASTING NETWORK, INC.**  
**990 - SUPPLEMENTAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2005**

#37-1179056

**Statement 2**  
**Form 990, Part II, Line 43**  
**Other Expenses**

Other Expenses	Total	Program Management Services	& General	Fundraising
Advertising and Promotion	74,836		74,836	
Bank Charges	74,456		74,456	
Broadcasting	134,135	134,135		
Cable Promotion	7,266	7,266		
Camp Meeting	43,287		43,287	
Cost of Goods Given Away	605,744	605,744		
Contract Labor	179,409	179,409		
Donations	216,636		216,636	
Dues and Registration	41,892	41,892		
Insurance	390,950		390,950	
Inventory Write-down		278,700		
Miscellaneous	35,783		35,783	
Music Production	58,375	58,375		
Special Projects	535,883	498,883	37,000	
Trust	148,423		148,423	
	<u>2,825,775</u>	<u>1,804,404</u>	<u>1,021,371</u>	

**Statement 3**  
**Form 990, Part IV, Line 55**  
**Land, Buildings and Equipment**

Land held in Charitable Remainder Unitrusts 3,120,000

**Statement 4**  
**Form 990, Part IV, Line 57**  
**Land, Buildings and Equipment**

Asset	Cost	Accum Deprec.	Net Book Value
Buildings	6,600,103	917,355	5,682,748
Land	855,813		855,813
Land Improvements	491,697	88,440	403,257
Machinery & Equipment	19,268,904	13,258,720	6,010,184
Vehicles	1,414,309	1,341,238	73,071
Construction in Progress	542,629		542,629
	<u>29,173,455</u>	<u>15,605,753</u>	<u>13,567,702</u>

**THREE ANGELS BROADCASTING NETWORK, INC.**  
**990 - SUPPLEMENTAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2005**

#37-1179056

**Statement 5**  
**Form 990 Part IV, Line 58**  
**Other Assets**

Deposits	813,877
Annuities	12,551,006
Trusts	22,214,079
	<u>35,578,962</u>

**Statement 6**  
**Form 990 Part IV, Line 65**  
**Other Liabilities**

Annuities	12,602,521
Liabilities under Unitrust Agreements	1,698,669
Revocable Trust Liabilities	22,214,079
	<u>36,515,269</u>

**Statement 7**  
**Form 990 Part IV-A, Line B(4)**  
**Other Amounts**

Cost of Goods Sold - Satelites	609,669
Rental Expenses	2,757
	<u>612,426</u>

**Statement 8**  
**Form 990 Part IV-B, Line B(4)**  
**Other Amounts**

Cost of Goods Sold - Satelites	609,669
Rental Expenses	2,757
	<u>612,426</u>

**THREE ANGELS BROADCASTING NETWORK, INC.  
990 - SUPPLEMENTAL INFORMATION  
YEAR ENDED DECEMBER 31, 2005**

#37-1179056

**Statement 9  
Form 990, Part V-A  
List of Officers, Directors, Trustees, and Key Employees**

Name and Address	Title & Avg Hrs/Wk	Comp.	Employee Benefits	Expense Account
Dr. Walter Thompson 174 Fox Borough Burr Ridge, IL 60521	Chairman None	0	0	0
Kenneth Denslow 619 Plainfield Rd., 3rd Floor Willowbrook, IL 60521-5381	Director None	0	0	0
May Chung 155 Manchester Lane San Bernardino, CA 92408	Director None	0	0	0
Larry Ewing PO Box 75 Thompsonville, IL 62890	Treasurer 40 hrs/wk	68,365		
Merlin Fjarli 670 Mason Way Medford, OR 97501	Director None	0	0	0
Bill Hulsey PO Box 596 Collegedale, TN 37315	Director None	0	0	0
Ellsworth McKee PO Box 750 Collegedale, TN 37315	Director None	0	0	0
Wintley Phipps PO Box 8008 Vero Beach, FL 32963	Director None	0	0	0
Danny Shelton 2954 New Lake Road West Frankfort, IL 62896	President Director 40 hrs/wk	70,944		

**THREE ANGELS BROADCASTING NETWORK, INC.  
990 - SUPPLEMENTAL INFORMATION  
YEAR ENDED DECEMBER 31, 2005**

**#37-1179056**

**Statement 9  
Form 990, Part V (Continued)  
List of Officers, Directors, Trustees, and Key Employees**

Mollie Steenson 400 E. 9th Street Johnston City, IL 62951	Secretary Director 40 hrs/wk	56,729		
Carmelita Troy 4024 Ronda Rd Pebble Beach, CA 93953	Director None	0	0	0
Larry Welch 715 S Mulkey Christopher, IL 62822	Director 40 hrs/wk	40,989	0	0
		237,027		

**Statement 10  
Form 990, Part V, Line 90A  
List of States Which This Return is Filed**  
California  
Illinois  
Oregon

**Statement 11  
Form 990, Part VII  
Relationship of Activities to the Accomplishment of Exempt Purposes**

Line #	Explanation of Activities
--------	---------------------------

93	Payment for airtime & production of certain religious programming
95	Interest income is used to help offset general operating expenses
97	Rental income is used to help offset general operating expenses
102	Sale of satellite dishes to enable viewers to receive programming
103c	Other income is used to help offset general operating expenses

Ex. U

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

**2006**

**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 2006 calendar year, or tax year beginning** January 1, 2006, and ending December 31, 20 06

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

**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  
**3391 Charley Good Road, PO Box 220**  
 City or town, state or country, and ZIP + 4  
**West Frankfort, IL 62896**

**D Employer identification number**  
**9056**

**E Telephone number**  
 ( **618** ) **627-4651**

**F Accounting method:**  Cash  Accrual  
 Other (specify) ▶

**G Website:** ▶

**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 ▶

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**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).

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

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received:					
	<b>a</b> Contributions to donor advised funds	<b>1a</b>		<b>15,075,120</b>		
	<b>b</b> Direct public support (not included on line 1a)	<b>1b</b>				
	<b>c</b> Indirect public support (not included on line 1a)	<b>1c</b>				
	<b>d</b> Government contributions (grants) (not included on line 1a)	<b>1d</b>				
	<b>e Total</b> (add lines 1a through 1d) (cash \$ <b>14,693,743</b> noncash \$ <b>381,377</b> )				<b>1e</b>	<b>15,075,120</b>
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)				<b>2</b>	<b>1,431,652</b>
	<b>3</b> Membership dues and assessments				<b>3</b>	
	<b>4</b> Interest on savings and temporary cash investments				<b>4</b>	<b>10,333</b>
	<b>5</b> Dividends and interest from securities				<b>5</b>	
	<b>6a</b> Gross rents	<b>6a</b>		<b>48,114</b>		
	<b>b</b> Less: rental expenses	<b>6b</b>		<b>9,379</b>		
<b>c</b> Net rental income or (loss). Subtract line 6b from line 6a				<b>6c</b>	<b>38,735</b>	
<b>7</b> Other investment income (describe ▶)				<b>7</b>		
<b>8a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other			
	<b>182,262</b>	<b>8a</b>	<b>9,600</b>			
	<b>184,156</b>	<b>8b</b>	<b>632</b>			
	<b>(1,894)</b>	<b>8c</b>	<b>8,968</b>			
<b>d</b> Net gain or (loss). Combine line 8c, columns (A) and (B)				<b>8d</b>	<b>7,074</b>	
<b>9</b> Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1b)	<b>9a</b>				
	<b>b</b> Less: direct expenses other than fundraising expenses	<b>9b</b>				
	<b>c</b> Net income or (loss) from special events. Subtract line 9b from line 9a				<b>9c</b>	
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>		<b>1,164,615</b>			
	<b>b</b> Less: cost of goods sold	<b>10b</b>		<b>1,001,811</b>		
<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a				<b>10c</b>	<b>162,804</b>	
<b>11</b> Other revenue (from Part VII, line 103)				<b>11</b>	<b>(123,436)</b>	
<b>12 Total revenue.</b> Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11				<b>12</b>	<b>16,602,282</b>	
Expenses	<b>13</b> Program services (from line 44, column (B))			<b>13</b>	<b>15,516,876</b>	
	<b>14</b> Management and general (from line 44, column (C))			<b>14</b>	<b>4,081,422</b>	
	<b>15</b> Fundraising (from line 44, column (D))			<b>15</b>		
	<b>16</b> Payments to affiliates (attach schedule)			<b>16</b>		
	<b>17 Total expenses.</b> Add lines 13 and 14, column (A)				<b>17</b>	<b>19,598,298</b>
Net Assets	<b>18</b> Excess or (deficit) for the year. Subtract line 17 from line 12			<b>18</b>	<b>(2,996,016)</b>	
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))			<b>19</b>	<b>19,470,324</b>	
	<b>20</b> Other changes in net assets or fund balances (attach explanation)			<b>20</b>	<b>(238,158)</b>	
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18, 19, and 20				<b>21</b>	<b>16,236,150</b>

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617-10 2



Part VI Other Information (continued)		Yes	No
82a	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?		✓
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 in Part III.)		
	82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	✓	
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	✓	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	84b		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
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.		
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88a	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.	88a	✓
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	88b	✓
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0; section 4912 ▶ 0; section 4955 ▶ 0		
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	89b	
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	✓
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	✓
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	
90a	List the states with which a copy of this return is filed ▶ See Statement 10		
b	Number of employees employed in the pay period that includes March 12, 2006 (See instructions.)	90b	148
91a	The books are in care of ▶ Larry Ewing Telephone no. ▶ (. 618 ) 627-4651 Located at ▶ West Frankfort, IL ZIP + 4 ▶ 62896		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ Russia See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	✓

Form 990 (2006)

Page 9

**Part XI Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13).

**106** Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

				Yes	No
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a	.....				
b	.....				
c	.....				
<b>Totals</b>					

**107** Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

				Yes	No
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a	.....				
b	.....				
c	.....				
<b>Totals</b>					

**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

**Please Sign Here**

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, this is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

*Danny Shelton* Signature of officer  
 Date: 16/20/07  
**Danny Shelton President**  
 Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Check if self-employed:   
 Preparer's SSN or PTIN (See Gen. Inst. X): \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_  
 EIN: \_\_\_\_\_  
 Phone no: ( ) \_\_\_\_\_

Form 990 (2006)

**Part III Statements About Activities** (See page 2 of the instructions.)

Yes No

**1** During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ \_\_\_\_\_ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)

**1**  Yes  No

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

**2** During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

**a** Sale, exchange, or leasing of property?

**2a**  Yes  No

**b** Lending of money or other extension of credit?

**2b**  Yes  No

**c** Furnishing of goods, services, or facilities?

**2c**  Yes  No

**d** Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

**2d**  Yes  No

**e** Transfer of any part of its income or assets?

**2e**  Yes  No

**3a** Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)

**3a**  Yes  No

**b** Did the organization have a section 403(b) annuity plan for its employees?

**3b**  Yes  No

**c** Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement

**3c**  Yes  No

**d** Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?

**3d**  Yes  No

**4a** Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g

**4a**  Yes  No

**b** Did the organization make any taxable distributions under section 4966?

**4b**  Yes  No

**c** Did the organization make a distribution to a donor, donor advisor, or related person?

**4c**  Yes  No

**d** Enter the total number of donor advised funds owned at the end of the tax year ▶ 0

**e** Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ 0

**f** Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ 0

**g** Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ 0

**THREE ANGELS BROADCASTING NETWORK, INC.**  
**990 - SUPPLEMENTAL INFORMATION**  
**YEAR ENDED DECEMBER 31, 2006**

#37-1179056

**Statement 2**  
**Form 990, Part II, Line 43**  
**Other Expenses**

Other Expenses	Total	Program Services	Management & General	Fundraising
Advertising and Promotion	101,051		101,051	
Bad Debts	10,501		10,501	
Bank Charges	97,159		97,159	
Broadcasting	444,984	444,984		
Cable Promotion	5,229	5,229		
Camp Meeting	37,287		37,287	
Cost of Goods Given Away	3,167,235	3,167,235		
Contract Labor	189,676	187,920	1,756	
Donations	228,484		228,484	
Dues and Registration	48,290	48,290		
Insurance	373,735		373,735	
Inventory Write-down	72,369	72,369		
Miscellaneous	76,643		76,643	
Music Production	93,070	93,070		
Special Projects	807,147	768,798	38,349	
Trust	162,830		162,830	
	<u>5,915,690</u>	<u>4,787,895</u>	<u>1,127,795</u>	

**Statement 3**  
**Form 990, Part IV, Line 55**  
**Land, Buildings and Equipment**

Land held in Charitable Remainder Untrusts 3,120,000

**Statement 4**  
**Form 990, Part IV, Line 57**  
**Land, Buildings and Equipment**

Asset	Cost	Accum. Deprec.	Net Book Value
Buildings	6,672,998	1,118,098	5,554,900
Land	842,688		842,688
Land Improvements	534,047	124,541	409,506
Machinery & Equipment	20,482,574	14,877,413	5,605,161
Vehicles	1,468,521	1,370,794	97,727
Construction in Progress	156,368		156,368
	<u>30,157,196</u>	<u>17,490,846</u>	<u>12,666,350</u>

**THREE ANGELS BROADCASTING NETWORK, INC.  
990 - SUPPLEMENTAL INFORMATION  
YEAR ENDED DECEMBER 31, 2006**

#37-1179056

**Statement 5  
Form 990 Part IV, Line 58  
Other Assets**

Deposits	606,240
Annuities	12,406,919
Trusts	28,559,622
	<u>41,572,781</u>

**Statement 6  
Form 990 Part IV, Line 65  
Other Liabilities**

Annuities	13,317,008
Liabilities under Unitrust Agreements	1,617,363
Revocable Trust Liabilities	28,559,622
	<u>43,493,993</u>

**Statement 7  
Form 990 Part IV-A, Line B(4)  
Other Amounts**

Cost of Goods Sold - Satellites	1,001,811
Rental Expenses	9,379
	<u>1,011,190</u>

**Statement 8  
Form 990 Part IV-B, Line B(4)  
Other Amounts**

Cost of Goods Sold - Satellites	1,001,811
Rental Expenses	9,379
	<u>1,011,190</u>

**THREE ANGELS BROADCASTING NETWORK, INC.  
990 - SUPPLEMENTAL INFORMATION  
YEAR ENDED DECEMBER 31, 2006**

#37-1179056

**Statement 9  
Form 990, Part V-A  
List of Officers, Directors, Trustees, and Key Employees**

<u>Name and Address</u>	<u>Title &amp; Avg Hrs/Wk</u>	<u>Comp.</u>	<u>Employee Benefits</u>	<u>Expense Account</u>
Dr. Walter Thompson 174 Fox Borough Burr Ridge, IL 60521	Chairman None	0	0	0
Kenneth Denslow 619 Plainfield Rd , 3rd Floor Willowbrook, IL 60521-5381	Director None	0	0	0
May Chung 155 Manchester Lane San Bernardino, CA 92408	Director None	0	0	0
Larry Ewing PO Box 75 Thompsonville, IL 62890	Treasurer 40 hrs/wk	60,585		
Merlin Fjarli 670 Mason Way Medford, OR 97501	Director None	0	0	0
Bill Hulsey PO Box 596 Collegedale, TN 37315	Director None	0	0	0
Ellsworth McKee PO Box 750 Collegedale, TN 37315	Director None	0	0	0
Wintley Phipps PO Box 8008 Vero Beach, FL 32963	Director None	0	0	0
Danny Shelton 2954 New Lake Road West Frankfort, IL 62896	President Director 40 hrs/wk	72,802		

**THREE ANGELS BROADCASTING NETWORK, INC.  
990 - SUPPLEMENTAL INFORMATION  
YEAR ENDED DECEMBER 31, 2006**

#37-1179056

**Statement 9  
Form 990, Part V (Continued)  
List of Officers, Directors, Trustees, and Key Employees**

Mollie Steenson 400 E 9th Street Johnston City, IL 62951	Secretary Director 40 hrs/wk	61,375		
Carmelita Troy 4024 Ronda Rd Pebble Beach, CA 93953	Director None	0	0	0
Larry Welch 715 S Mulkey Christopher, IL 62822	Director 40 hrs/wk	42,210	0	0
		<u>236,972</u>		

**Statement 10  
Form 990, Part V, Line 90A  
List of States Which This Return is Filed**  
California  
Illinois  
Oregon

**Statement 11  
Form 990, Part VII  
Relationship of Activities to the Accomplishment of Exempt Purposes**

Line #	Explanation of Activities
--------	---------------------------

93	Payment for airtime & production of certain religious programming
95	Interest income is used to help offset general operating expenses
97	Rental income is used to help offset general operating expenses
100	Gain or loss from sales other than inventory helps offset general operating expenses
102	Sale of satellite dishes to enable viewers to receive programming
103c	Other income is used to help offset general operating expenses

**Statement 12  
Schedule A, Part III, Line 2c**

Three Angels Broadcasting Network, Inc. uses the services of the Westphal Law Group a principal of which is related to the Director of Trust Services  
Three Angels Broadcasting Network, Inc. purchases inventory from a corporation controlled by a person related to the President.  
Three Angels Broadcasting Network, Inc. contracts music services from a person related to the President.

Ex. V

**THE**  
**ANTICHRIST**  
**AGENDA**  
TEN COMMANDMENTS TWICE REMOVED

**DANNY SHELTON**  
**SHELLEY J. QUINN**

**The Antichrist Agenda - Ten Commandments Twice Removed**

This edition published 2004

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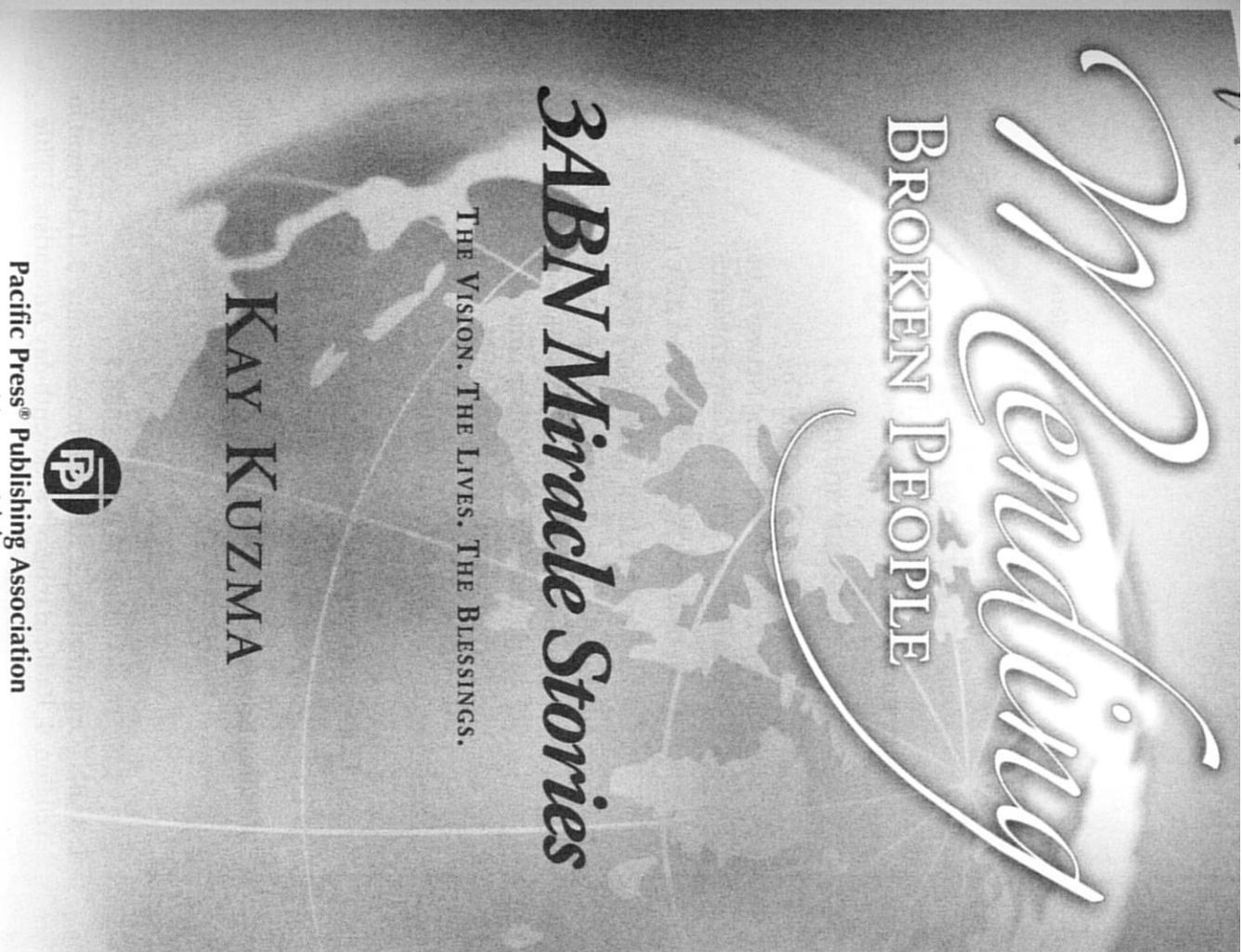
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*We dedicate this book to  
seekers of the Truth*

The coming of the *lawless one*  
is according to the working of Satan,  
with all power, signs, and lying wonders,  
and with all unrighteous deception  
among those who perish, because  
they did not receive the love of the truth,  
that they might be saved.  
*2 Thessalonians 2:9-10*

Ex. W



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Oshawa, Ontario, Canada

[www.pacificpress.com](http://www.pacificpress.com)



**3ABN**  
3ABN BOOKS

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# Dedication

To God be the glory

*“For the Lord God is a sun and shield;  
The Lord will give grace and glory;  
No good thing will He withhold  
From those who walk uprightly.*

*O Lord of hosts,  
Blessed is the man who trusts in You!”*  
—Psalm 84:11, 12, NKJV.

## MENDING BROKEN PEOPLE

- 3ABN Music completed new CDs by Allison Speer, Danny Shelton, Maddy Couperus, Darrell Marshall and Annette Campbell, the Kids Time Singers, and a 3ABN Family Album.
- A record number of people, more than 1,500, attended 3ABN camp meeting on the last weekend of May, and for the first time, 3ABN held a fall camp meeting, September 30—October 2.
- 3ABN began planning a third television network—Urban Inspirational Television—which will target minorities in major cities.
- On July 1, 2004, 3ABN launched 3ABN Books in cooperation with Pacific Press® Publishing Association. The first two books published were: *Mending Broken People*, a book written by Kay Kuzma telling the story of twenty years of miracles at 3ABN and *The Antichrist Agenda* by Danny Shelton and Shelley Quinn.
- Construction on two new television production trucks was started in New York City and France.
- Twenty-five new radio stations came on the air for a total of 57 outlets.
- 3ABN began using “virtual sets” to cut costs and increase production.
- The new magazine *3ABN World* was launched, with a free monthly subscription available.
- Theme for 2005: Revival and Reformation.

**2005**

\* \* \* \* \*

*In just twenty years, God has fashioned a worldwide network of television and radio programming broadcasting the undiluted three angels' messages in many languages with the potential to reach billions. It is abundantly clear that God has carefully provided for each need. As you review the history and accomplishments of 3ABN, may you remember Philippians 4:19—“But my God shall supply all your need according to his riches in glory by Christ Jesus.” Truly, God has guided and provided for 3ABN—and He will provide for you.*

## Appendix 2

# Who Are Seventh-day Adventists, and What Do They Believe?

Seventh-day Adventists are Christians who base their faith on Jesus Christ and upon His Word, the Bible. All their fundamental beliefs are found in the Bible. Above all, Adventists believe in salvation by faith through Jesus Christ.

The Seventh-day Adventist Church was officially organized in 1863. Many of those early believers who formed the church were a part of the Millerite movement of Christians who believed Christ was coming in 1844. When they were disappointed, some turned against God, and others drifted back to their old churches, but a small group banded together and went to their Bibles to see where they had erred in their thinking. Their study revealed a number of Bible truths that the established denominations either ignored or explained away without supporting Bible evidence. The first was the realization that the seventh-day Sabbath had never been changed by God. God established the Sabbath at the end of Creation week and commanded His children to keep it holy (see Exodus 20:1-17). Another important Bible truth they discovered was that death is an unconscious state, that there is no soul that lives apart from the body (see Ecclesiastes 9:5, 6). The resurrection of the body along with man's restored spirit at Christ's coming make up a living soul. And since the body is the “temple of the Holy Spirit” (1 Corinthians 6:19, NKJV), it is important to keep it healthy. That's why Adventists believe in living a healthy lifestyle and why health information is such a vital part of 3ABN's broadcasting.

**Subject:** RE: MAP  
**From:** "Nicholas Miller" <nMiller@freedom-law.com>  
**Date:** Tue, 19 Sep 2006 17:02:39 -0700  
**To:** "G. Arthur Joy" <gabbjoy4@comcast.net>

Hello Gailon,

Thank you for the update. I have had short, positive, but non-committal responses to my two and a half page letter from both Elders Dwight Nelson and Jay Gallimore. I have noticed, however, that neither Danny nor Tommy have appeared last night or tonight on the program. I am uncertain if there is a connection or not with my concerns, as it could be a coincidence. I know that Mark Finley seemed quite opposed to the idea of either Danny or Tommy appearing on the Hope Channel during this period of investigation, and was going to communicate this to the PMC leadership. Prior to my discussion with him yesterday, he seems to have been unaware that Danny and Tommy were appearing on the program.

I think the idea of a mixed, neutral tribunal is a good one, as any one in Linda's camp has completely written off the Three Angels board as a fair and unbiased tribunal. While that is perhaps not entirely fair, it is true that the board gives Danny a tremendous amount of latitude in operation, and gives him the benefit of almost every doubt. Thus, I imagine that either Alyssa or Linda will only appear before a neutral, church related body, perhaps that includes 3ABN board representation. The sticking point, ironically, may well be Danny, who has told me that he is unwilling to place his fate in a group made up of church leaders.

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. It is the kind of thing that led to my leaving the board.

In any event, Danny needs at least a leave of absence to have these things sorted through and for him to re-orient himself. He has been used by God, has had a good heart, but has, in my opinion, become confused and misguided over the last couple of years. It is questionable whether the Three Angels board, on its own, can come to grips with these issues.

Let me know how things unfold,

Blessings,

Nick Miller

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**From:** G. Arthur Joy [mailto:gabbjoy4@comcast.net]  
**Sent:** Tuesday, September 19, 2006 3:11 PM  
**To:** Nicholas Miller  
**Subject:** RE: MAP

Greetings, Atty Miller,

I spent nearly two hours with Pastor Finlay today and he has agreed to work to develop a mixed forum to review the all evidence. This process is very preliminary, however, it is yet another step in the right

direction. I continue to pray and trust that the Lord will open the way for the Board at 3 ABN to see the light and implement appropriate reforms before we reach a point of no return.

I have this gut-wrenching feeling that the process could be the most devisive the Church has dealt with since John Harvey Kellogg. The difficulty here is that Danny purports to represent a theology that is clearly conservative, while living as though he bought into the theology of Ford, et al.

There is some comfort in the numbers I recently received that seemed to indicate that they have a rock solid support base of approximately 5000 that give systematically and monthly and about another 100,000 +/- that contribute annually, primarilly project based giving. However, I keep receiving information that not only the 100k are cracking, but a significant number of the 5000 are beginning to wonder and turn their backs. Several regular campmeeting goers have indicated they are not going this fall. Although the curiosity factor could result in a lot of new attendance.

I will transcribe my notes and try to finish interviews with another three that I never have had time to get back to. My notes indicate that only Dryden, the church secretary and the mother of one victim and two male victims indicated he had been defrocked. I will check with what I recall as the United Church's of God. I will contact the church secretary to determine affiliation and will get some one to confirm the defrocking.

For your information, the Allyssa letter elicited a response from Walt in the form of a direct question to Allyssa regarding whether or not the letter was signed by Allyssa. If it was signed by Allyssa then they were asking her to meet with a 3ABN panel to answer questions regarding the allegations. Allyssa did not pick up the letter (mailed requesting a certified receipt). I am going to see if we can elicit a response from Allyssa, however, and see if we can get her to agree to meet a much more neutral panel. What are your thought on this?

I have an engagement and must run. Thank you for your e-mail.

Gailon A Joy

----- Original message -----

From: "Nicholas Miller" <nmliller@freedom-law.com>

Hello Gailon,

I have written a letter expressing my concerns to the leadership of my local church as well as Pioneer Memorial church leadership. I have had a conversation with Pastor Dryden authenticating the letter that was sent to me. I have sent a copy of that to PMC leadership as well. I have written to Pastor Dryden requesting a signed copy of the letter, which he has agreed to give me. I would very much like to have your investigative notes from your interviews with victims and families that you have previously mentioned. I am beginning to receive calls from highly placed church officials, and I am needing to make sure I verify what information that I can. Also, do you know if anyone has confirmed with the Church of God denomination whether Tommy Shelton actually was defrocked? In other words, are we still taking Pastor Dryden's word for it, or do we have independent confirmation from COG institution?

Let us pray that the whatever happens does not interfere with the evangelistic efforts of Pastor

Bachelor during this important series of meetings.

Blessings,

Nicholas Miller

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**From:** G. Arthur Joy [mailto:gabbjoy4@comcast.net]  
**Sent:** Saturday, September 16, 2006 8:07 PM  
**To:** Bob  
**Cc:** NMiller@freedom-law.com  
**Subject:** Re: MAP

Bob:

No coincidence your e-mail. Received a call from Nick Miller, esq this evening. Wants to approach the Pioneer Memorial Board tomorrow. Needed the copy of Ezra COG letter. I do not have info here at home. Needs a copy converted to pdf and e-mailed to him. Can you do this? Otherwise will have to go to office in afternoon tomorrow to do this which will delay the issue yet another day.

Nick Miller, esq is [NMiller@freedom-law.com](mailto:NMiller@freedom-law.com)

For the record, Nick comes highly recommended by several leadership workers that maintain he is a man of honesty and integrity and is in step with the Pioneers of our Faith. While I have had my reservations due to his position as counsel and 3ABN Board member, I am convinced he has a similar agenda, particularly as it relates to MAP. I am also sure you can talk with him in confidence. He is working with the Freedom Law Project at Andrews that will most likely become the foundations for the first Law School in the Adventist education system.

The number he left was 574-274-5207.

Gailon Arthur Joy

----- Original message -----

From: Bob <bob@pickle-publishing.com>  
Hi Gailon.

\*\*\*\*\* called me about Doug and Dwight's MAP Seminar on 3ABN. Danny is having special music, and Tommy is accompanying him. Danny introduced Tommy last night and Doug introduced him tonight. Danny gave a talk tonight about how God gave him a dream to start his ministry, and also mentioned "dreams." I didn't see it myself, but that is what Larry told me was on tonight, and my wife confirmed that Danny had one of the songs last night accompanied by Tommy.

So it appears that Danny is using the MAP Seminar to make a case for 3ABN and his and Tommy's continued involvement with it, which I think is unethical given the

allegations against him. And Dwight and Doug's assistance in his making his case will not make them look good when this goes public.

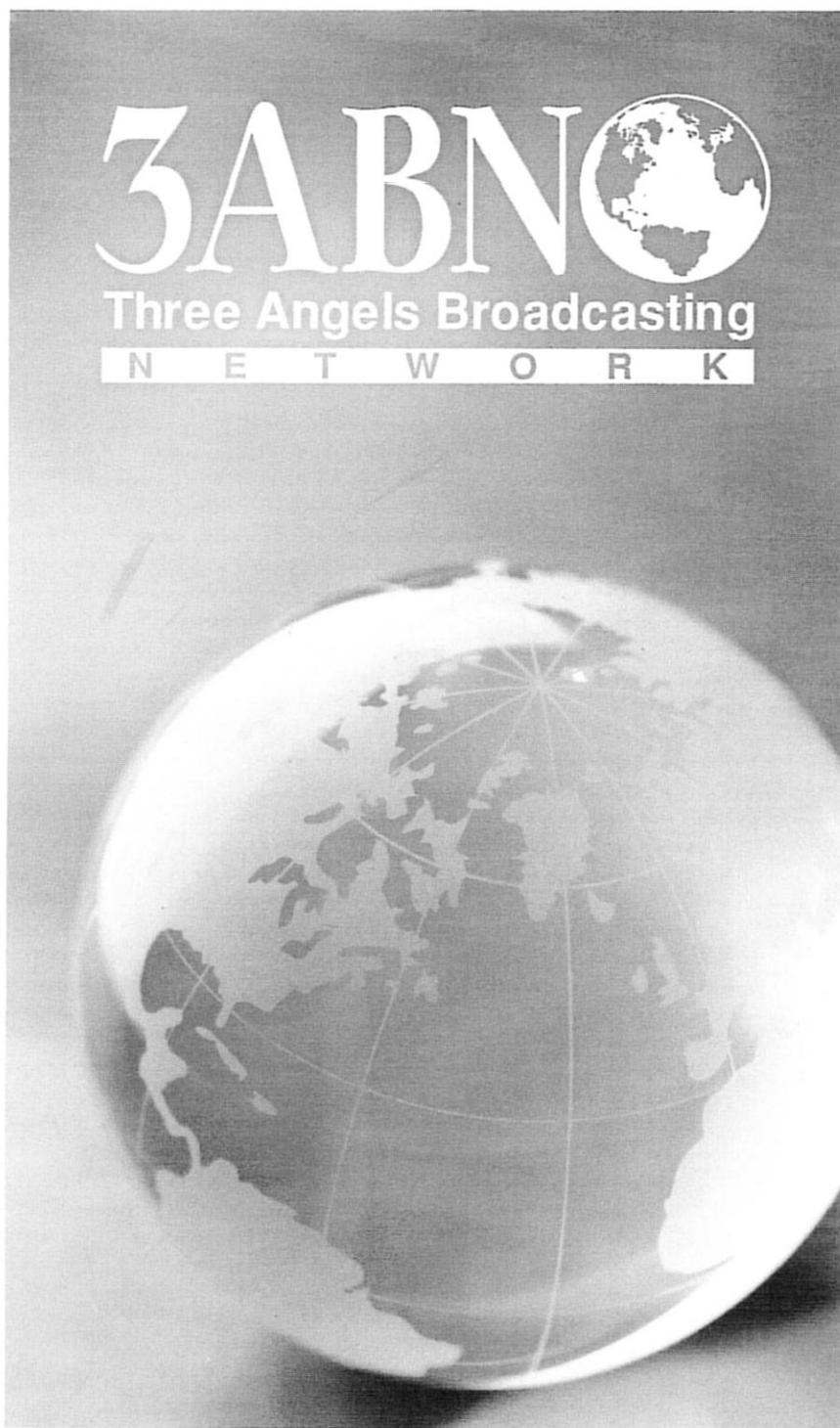
I'm considering calling Dwight tomorrow, but I've never met him before, so he has no basis for taking stock in what I have to say. I could offer to forward Dryden's letter to him as he should qualify as being a responsible individual in a position of Adventist leadership, but that may result in retribution against whomever works at 3ABN that is connected to Dryden, which was a concern of his.

Your thoughts?

Bob

**Ex. Y**

# 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