

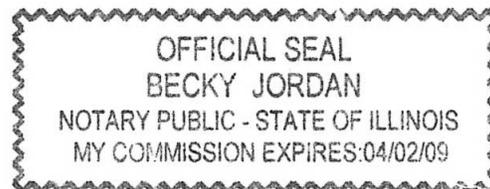
**Ex. O [Ex. A
(A-Y)**

I, Michael Scott Clem, do hereby depose and declare that on 17 April 2008, as a voluntary representative of Mr. Bob Pickle, I arrived at the offices of Sam C. Mitchell, Attorney At Law, at 115 1/2 East Main Street in West Frankfort, IL, for a meeting scheduled at 8:00 am with Mr. Alan Lovejoy. Neither Mr. Lovejoy nor anyone representing him arrived at said location. I departed said location at 8:30 am.

Attorney Mitchell's office staff were notified upon my arrival and upon my departure.

**Signed and affirmed on this 16th day of May
in the year of our LORD 2008.**

Michael Scott Clem
Michael Scott Clem



*Becky Jordan, Notary
May 16, 2008
West Frankfort, IL*

AO88 (Rev. 12/06) Subpoena in a Civil Case

PROOF OF SERVICE

DATE 3-17-2008PLACE 2602 w. DeYoung, Marion, IL 62959

SERVED

Alan Lovejoy
SERVED ON (PRINT NAME)Hand-delivered
MANNER OF SERVICEMichael Scott Clem
SERVED BY (PRINT NAME)

TITLE

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on

March 17, 2008
DATEMichael Scott Clem
SIGNATURE OF SERVER1188 Pershing Road
ADDRESS OF SERVERWest Frankfort, IL 62896

Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), and (e), as amended on December 1, 2006:

(c) PROTECTION OF PERSONS SUBJECT TO SUBPOENAS.

(1) A party or an attorney responsible for the issuance and service of a subpoena shall take reasonable steps to avoid imposing undue burden or expense on a person subject to that subpoena. The court on behalf of which the subpoena was issued shall enforce this duty and impose upon the party or attorney in breach of this duty an appropriate sanction, which may include, but is not limited to, lost earnings and a reasonable attorney's fee.

(2) (A) A person commanded to produce and permit inspection, copying, testing, or sampling of designated electronically stored information, books, papers, documents or tangible things, or inspection of premises need not appear in person at the place of production or inspection unless commanded to appear for deposition, hearing or trial.

(B) Subject to paragraph (d)(2) of this rule, a person commanded to produce and permit inspection, copying, testing, or sampling may, within 14 days after service of the subpoena or before the time specified for compliance if such time is less than 14 days after service, serve upon the party or attorney designated in the subpoena written objection to producing any or all of the designated materials or inspection of the premises—or to producing electronically stored information in the form or forms requested. If objection is made, the party serving the subpoena shall not be entitled to inspect, copy, test, or sample the materials or inspect the premises except pursuant to an order of the court by which the subpoena was issued. If objection has been made, the party serving the subpoena may, upon notice to the person commanded to produce, move at any time for an order to compel the production, inspection, copying, testing, or sampling. Such an order to compel shall protect any person who is not a party or an officer of a party from significant expense resulting from the inspection, copying, testing, or sampling commanded.

(3) (A) On timely motion, the court by which a subpoena was issued shall quash or modify the subpoena if it

(i) fails to allow reasonable time for compliance;

(ii) requires a person who is not a party or an officer of a party to travel to a place more than 100 miles from the place where that person resides, is employed or regularly transacts business in person, except that, subject to the provisions of clause (c)(3)(B)(iii) of this rule, such a person may in order to attend trial be commanded to travel from any such place within the state in which the trial is held;

(iii) requires disclosure of privileged or other protected matter and no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) If a subpoena

(i) requires disclosure of a trade secret or other confidential research, development, or commercial information, or

(ii) requires disclosure of an unretained expert's opinion or information not describing specific events or occurrences in dispute and resulting from the expert's study made not at the request of any party, or

(iii) requires a person who is not a party or an officer of a party to incur substantial expense to travel more than 100 miles to attend trial, the court may, to protect a person subject

to or affected by the subpoena, quash or modify the subpoena or, if the party in whose behalf the subpoena is issued shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship and assures that the person to whom the subpoena is addressed will be reasonably compensated, the court may order appearance or production only upon specified conditions.

(d) DUTIES IN RESPONDING TO SUBPOENA.

(1) (A) A person responding to a subpoena to produce documents shall produce them as they are kept in the usual course of business or shall organize and label them to correspond with the categories in the demand.

(B) If a subpoena does not specify the form or forms for producing electronically stored information, a person responding to a subpoena must produce the information in a form or forms in which the person ordinarily maintains it or in a form or forms that are reasonably usable.

(C) A person responding to a subpoena need not produce the same electronically stored information in more than one form.

(D) A person responding to a subpoena need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or to quash, the person from whom discovery is sought must show that the information sought is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitations of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) (A) When information subject to a subpoena is withheld on a claim that it is privileged or subject to protection as trial-preparation materials, the claim shall be made expressly and shall be supported by a description of the nature of the documents, communications, or things not produced that is sufficient to enable the demanding party to contest the claim.

(B) If information is produced in response to a subpoena that is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has and may not use or disclose the information until the claim is resolved. A receiving party may promptly present the information to the court under seal for a determination of the claim. If the receiving party disclosed the information before being notified, it must take reasonable steps to retrieve it. The person who produced the information must preserve the information until the claim is resolved.

(e) CONTEMPT. Failure of any person without adequate excuse to obey a subpoena served upon that person may be deemed a contempt of the court from which the subpoena issued. An adequate cause for failure to obey exists when a subpoena purports to require a nonparty to attend or produce at a place not within the limits provided by clause (ii) of subparagraph (c)(3)(A).

Ex. C

1354 County Highway 21
Halstad, MN 56548
(218) 456-2568
April 9, 2008

Deeana Litzenburg
P.O. Box 307
Belleville, Illinois 62220

Counselor Litzenburg:

On April 7, 2008, I received your response by mail to our subpoena of records held by Gray Hunter Stenn LLP pertaining to Plaintiffs 3ABN and Danny Shelton. I note the following points:

First, your response is dated April 3. Our subpoena was served on Gray Hunter Stenn, LLP on Monday, March 17. Any objection was due by Monday, March 31, 2008. It is therefore untimely, being well beyond the required 14-day time limit.

Second, your reference to Attorney Jerrie Hayes' information regarding the hearing of March 7 on motion for a protective order is irrelevant. I would trust that Ms. Hayes informed you of the Honorable Judge Saylor's order during the status conference of December 14, 2007. Ms. Hayes specifically requested that discovery be stayed until such a motion could be heard. Judge Saylor made it clear that there would be no such stay. Therefore, your unilateral declaration of a stay on discovery prior to a decision on the motion in question constitutes contempt of Judge Saylor's court.

Four days after Judge Saylor's clear order, Plaintiffs' counsel filed their motion for a protective order on December 18, 2007, specifically requesting oral arguments, and then never scheduled a hearing! Therefore, one must conclude that Plaintiffs' counsel's lackluster effort clearly seeks inappropriate delays based on the decision of the motion in question. It would appear their game plan is one of obstruction and delay rather than of good faith. You would be ill advised to participate in such a process.

Third, you disingenuously refer to assembling time and costs being high. Has Gray Hunter Stenn LLP removed the documents from the binders we were led to believe the bulk of the documents are held in, according to Mr. Lovejoy? And why would you give no guidance regarding the length of time or cost that assembling the documents might take? I am left to conclude that this objection is without substance.

Fourth, I take exception to your misquote of our subpoena, and I trust that was not intentional. You state that our subpoena defined 3ABN and Danny Shelton as including all their assumed names and organizations over which they exercised control, when it most certainly did not. Then, because of your erroneous citation, you falsely assert that the subpoena requires Gray Hunter Stenn LLP to "speculate" as to assumed names and entities. Nothing could be further from the truth.

April 9, 2008
Page 2

The subpoena specifically seeks documents pertaining to only those assumed names and entities which Alan Lovejoy and/or Gray Hunter Stenn LLP “believe” or “know” are applicable. Since this firm has had a long history of working for the Plaintiffs, with Alan Lovejoy preparing tax forms pertaining to Danny Shelton, D & L Publishing, and DLS Publishing, and auditing financial statements that reference various 3ABN entities, it should be a breeze for him to identify what entities he needs to locate documents for, unless for some reason Mr Lovejoy is struck by a sudden case of amnesia.

Fifth, you refer to the need for a protective order. Why? The Plaintiffs’ complaint against us claims that we have lied about their committing financial improprieties and specifically charges defamation *per se*. Repeatedly they have publicly claimed that their being audited annually is proof that there is nothing remiss going on. By seeking to prevent anyone from knowing what is in those documents, you are trying to prevent the exoneration of your client’s clients. Would this make any sense? Particularly in the light of case law making it very clear that accountants do not have privilege in Federal courts in a case such as this one?

If your client believes that a protective order is necessary, you are free to file a motion to that effect in U.S. District Court in the District of Massachusetts. The burden is on you, not us, to file such a motion. Any such effort would be vigorously opposed, and in the meantime we are prepared to move to enforce this subpoena.

Since your objection is neither timely nor substantive, I need to know whether we are to inspect and copy the requested documents at the office of Gray Hunter Stenn LLP on April 17, or whether the documents will be delivered to us at Sam C. Mitchell and Associates instead. Which might it be?

Respectfully submitted,

A handwritten signature in black ink that reads "Bob Pickle". The signature is written in a cursive, slightly slanted style.

Bob Pickle, *pro se*

Ex. D

THREE ANGELS BROADCASTING NETWORK, INC.
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2001

11. SPLIT INTEREST AGREEMENTS

Three Angels Broadcasting Network, Inc. is the beneficiary of several irrevocable charitable remainder unitrust agreements under which the assets funding the trusts were transferred to the Organization. Under these agreements, the Organization is to pay certain amounts for specified periods of time to the donors. The assets received are recorded at fair market value in the financial statements. The liabilities under unitrust agreements are recorded at the present value of expected future cash flows to be paid to the donors. Discount rates range from 5.6% to 7.4% in calculating the present value of the liabilities under unitrust agreements. The present value calculations are based upon single or joint life expectancy as applicable.

The Organization is the beneficiary of several revocable trust agreements. Assets received under revocable trust agreements are recorded as assets and refundable advances at fair value when received. Contribution revenue for the assets received is recognized when the agreements become irrevocable or when the assets are distributed to the Organization for its unconditional use.

The Organization is the beneficiary of several charitable gift annuities under which the assets funding the agreements were transferred to the Organization. Under these agreements the Organization is to pay fixed amounts for specified periods of time to the donors. The assets received are recorded at fair market value in the financial statements. The annuity liabilities are recorded at the present value of expected future cash flows to be paid to the annuity beneficiaries. Various discount rates are used in calculating the present values of the annuity liabilities. Present value calculations on some annuities are based upon single life expectancy, while others are based upon double life expectancy.

12. CONTRIBUTIONS RECEIVABLE

Contributions receivable represent December, 2001 contributions received in January, 2002.

13. FAIR VALUE OF FINANCIAL INSTRUMENTS

The Organization's financial instruments, none of which are held for trading purposes, include cash, investments, accounts receivable, accounts payable and notes payable. The Organization estimates that the fair values of all financial instruments at December 31, 2001, other than investments which are recorded at fair value, do not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position. The estimates, however, are not necessarily indicative of the amounts that the Organization could realize in a current market exchange.

14. RELATED PARTY TRANSACTIONS

The Organization purchases a portion of their inventory from an entity that is owned by two Board members. Purchases from this entity totaled \$75,000.00 for the year ending December 31, 2001.

15. PRIOR PERIOD ADJUSTMENTS

Subsequent to the issuance of the 2000 financial statements, it was determined that \$75,879.59 of net assets previously classified as unrestricted should have been classified as temporarily restricted. As a result of this determination, a reclassification has been made for this amount as of January 1, 2001. This reclassification had no effect on net income.

Ex. E

[The pages used as Exhibit E for the motion to compel filed in the Southern District of Illinois were already filed in this case as pages 13–15 of Docket No. 63-31.
To conserve resources they are not duplicated here.]

Ex. F

[Exhibit F for the motion to compel filed in the Southern District of Illinois was already filed in this case as pages 17–20 of Docket No. 63-31.

To conserve resources it is not duplicated here.]

Ex. G

[Exhibit G for the motion to compel filed in the Southern District of Illinois was already filed in this case as pages 21–24 of Docket No. 63-31.

To conserve resources it is not duplicated here.]

Ex. H

[Exhibit H for the motion to compel filed in the Southern District of Illinois was already filed in this case as pages 25–29 of Docket No. 63-31.

To conserve resources it is not duplicated here.]

Ex. I

[Exhibit I for the motion to compel filed in the Southern District of Illinois was already filed in this case as pages 30–34 of Docket No. 63-31.

To conserve resources it is not duplicated here.]

Ex. J

SERVICES PROGRAMS PRESS PUBLICATIONS DEPARTMENTS CONTACT

CORPORATION FILE DETAIL REPORT

Entity Name	THREE ANGELS BROADCASTING NETWORK, INC.	File Number	53759831
Status	GOODSTANDING		
Entity Type	CORPORATION	Type of Corp	NOT-FOR-PROFIT
Incorporation Date (Domestic)	03/01/1985	State	ILLINOIS
Agent Name	JAMES WILLIAM GILLEY	Agent Change Date	02/21/2008
Agent Street Address	3391 CHARLEY GOOD RD POB 220	President Name & Address	
Agent City	WEST FRANKFORT	Secretary Name & Address	
Agent Zip	62896	Duration Date	PERPETUAL
Annual Report Filing Date	02/21/2008	For Year	2008
Assumed Name	INACTIVE - BROADCAST COMMUNICATIONS SERVICE, INC.		
Old Corp Name	02/26/1986 - THREE ANGELS BROADCASTING, INC.		

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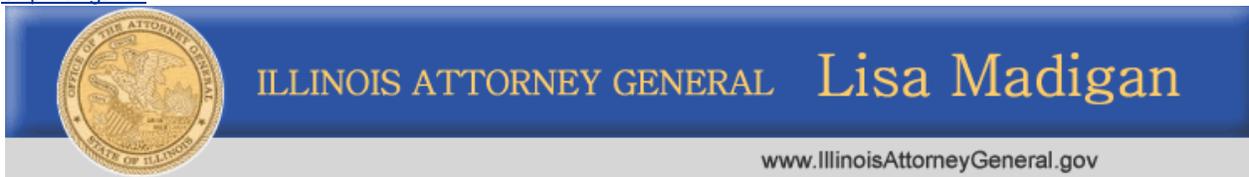
LLC FILE DETAIL REPORT

Entity Name	THREE ANGELS ENTERPRISES, L.L.C.	File Number	00792934
Status	INVOLUNTARY DISSOLUTION	On	04/13/2007
Entity Type	LLC	Type of LLC	Domestic
File Date	10/16/2002	Jurisdiction	IL
Agent Name	DANNY SHELTON	Agent Change Date	10/16/2002
Agent Street Address	3391 CHARLEY GOOD ROAD	Principal Office	3391 CHARLEY GOOD RD. POB 220 WEST FRANKFORT 62896
Agent City	WEST FRANKFORT	Management Type	MBR
Agent Zip	62896	Dissolution Date	
Annual Report Filing Date	00/00/0000	For Year	2006
Series Name	NOT AUTHORIZED TO ESTABLISH SERIES		

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Building Better Charities

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THREE ANGLES BROADCASTING, INC.

Reg. Number: 01015611
EIN: 371179056
Address: P.O. BOX 220
 WEST FRANKFORT, IL 62896

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21 Jan 2003 Three Angels Broadcasting Forms CrossBridge Music Add this entry to Your Favorites Share This! [0] Comments

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image

Nashville, TN - Three Angels Broadcasting Network, an Illinois-based Christian television and radio satellite network, continues to assist Southern Gospel artists in their ministries by forming of CrossBridge Music. In the past year, 3ABN has used their state of the art recording facility to benefit artists such as Mark Trammell, Mike Allen, Allison Durham Speer, Kristin Wilkenson,

Larry Paxton, Jake Hess and others with new projects.

E. T. Everett, 3ABN Sound Center Manager/Producer comments, "Three Angels' vision is to broadcast the gospel around the world and have recently seen that vision fulfilled. In doing that, we have been blessed with incredible facilities here for video and audio recordings. Our president and founder, Danny Shelton, has a love for pure, traditional gospel music and wants to be a channel of blessing to several artists that we have come in contact with. We have not only wanted to bless these artists with a new project, but with an avenue to see that project bring as much return to them as possible. That's what we want CrossBridge to be for these artists."

Brian Speer and John Mathis of The Avid Group, along with Mark Trammell of the Mark Trammell Trio, will act in advisory roles for 3ABN in regard to CrossBridge Music. For more information regarding Three Angels Broadcasting, visit their website at [url=http://www.3abn.org]http://www.3abn.org[/url] For information regarding The Avid Group or The Mark Trammell Trio, visit their respective websites at [url=http://www.theavidgrouponline.com]http://www.theavidgrouponline.com[/url] or [url=http://www.marktrammellministries.com]http://www.marktrammellministries.com[/url]

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**Note: Forums membership is a separate membership.

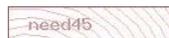
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Now Playing ** Next Show ** Tuesday Hour 19 - A strong mix of traditional, progressive, country, bluegrass and inspirational southern gospel music.

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Three Angels Broadcasting Forms CrossBridge Music

Written: 01/21/2003

Author: SGN

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RADIO PROGRAM SCHEDULE

Radio Schedule

July 08

S	M	T	W	T	F	S
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PROGRAM INFORMATION

3ABN Radio's unique lifestyle format includes talk, information, music and inspiration. Our programming is designed to reach into the hearts and lives of the listeners, addressing their everyday problems and most urgent needs.



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EX.N

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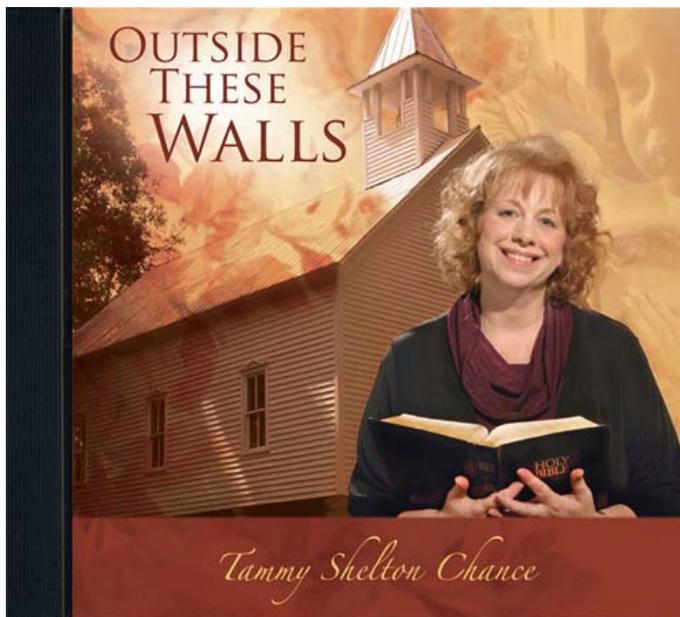
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Tammy's love for her parents comes through as she sings some of their favorite hymns and sacred songs. Beautifully orchestrated and produced, this album is destined to become a favorite!



SEVERAL OF OUR LATEST 3ABN MUSIC SELECTION

All My Praise - CD
Melody Shelton Firestone brings again her vocal talents to her latest CD recording.



Family Album - CD
A collection of favorite recordings by 3ABN musical artists.



Gospel Hymns - CD
Dona Klein and Tommy Shelton new CD.



Hymns Vol. 1 - CD
Beautifully orchestrated hymns by Kristin Wilkinson and Larry Paxton.



Camp Meeting II - CD
Live performances by various 3ABN artists.



EX. O

3ABN Broadcasting the GOOD NEWS of Jesus Christ Worldwide

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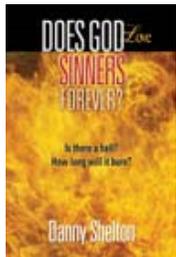
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Can We Eat Anything?

I What Does the Bible Say?

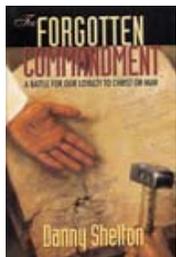
This book is about freedom. Freedom of choice, both physically and spiritually, to enjoy the benefits of a long, healthy, and happy life—now and forever.



Does God Love Sinners Forever?

Is There a Hell? How long will it Burn?

This book handles with clarity and compassion the difficult and sometimes confusing question. How can God be a God of love and at the same time also be a terrible tyrant who is willing to torment people forever and ever?



Does God Love Sinners Forever?

Is There a Forgotten Commandment?

If there is, then these questions need to be asked, "Which one is it?" and "Should those of us who claim to be Christians be keeping this commandment?" This book will help you find these answers from the Scriptures'.

LATEST & INFORMATION ABOUT 3ABN BOOKS

Can We Eat Anything?

Takes up the question of health in an appealing, Christ-centered manner.—by Danny Shelton

Does God Love Sinners Forever?

Important Bible teachings on hell and life after death.—by Danny Shelton

The Forgotten Commandment

Looks at the battle for our loyalty to Christ or man through the Bible teaching of the Sabbath.—by Danny Shelton

Ex. Q

[Exhibit Q for the motion to compel filed in the Southern District of Illinois was already filed in this case as pages 30–34 of Docket No. 63-34.

To conserve resources it is not duplicated here.]

Ex. R

[Exhibit R for the motion to compel filed in the Southern District of Illinois was filed under seal since it was declared confidential by the Plaintiffs.]

Ex. S

[Exhibit S for the motion to compel filed in the Southern District of Illinois was filed under seal since it was declared confidential by the Plaintiffs.]

Ex. T

[Exhibit T for the motion to compel filed in the Southern District of Illinois was already filed in this case as Docket No. 40. To conserve resources it is not duplicated here.]

Ex. U

[The pages used as Exhibit U for the motion to compel filed in the Southern District of Illinois were already filed in this case as pages 1–3, 5, 43–46 of Docket No. 42.
To conserve resources they are not duplicated here.]

Ex. V

[The pages used as Exhibit V for the motion to compel filed in the Southern District of Illinois were already filed in this case as part of Docket No. 48.

To conserve resources they are not duplicated here.]

Ex. W

February 19, 2008

Three Angels Broadcasting Network
Mr. Larry Ewing, Director of Finance
P.O. Box 220
West Frankfort, Illinois 62896

*United States Postal Service Certified Mail
United States Postal Service First Class Mail*

Dear Larry,

I am writing to you with a very heavy heart, but after our recent conversation and my confirmation that the IRS investigation of 3ABN is of a criminal nature I feel I must sever the volunteer relationship I had with 3ABN. It has been just over a year since I was invited to attend 3ABN's 2007 Annual Day of Prayer. At that meeting, I heard a good deal of discussion and fervent prayer regarding "this new enemy". Since then, I have been shocked at some of the allegations that have been made public. I did not want to believe them, but after some of the practices I observed and conversations I was party to, now coupled with IRS Criminal Investigation Department involvement, I am compelled by the American Institute of Certified Public Accountants Code of Professional Conduct Section 102 to write this letter and document what I saw while at 3ABN. I am disappointed that in my attempt to do something for my Lord, I unknowingly walked into a situation involving alleged activities that violate IRS rules and regulations. My footprint can be found on many documents and general ledger entries at 3ABN and if called upon, I will make every attempt to tell the truth as I remember it.

As you know, I came to 3ABN after surviving a terrible auto accident and feeling like I needed to do something on behalf of my Lord and the posse of angels He must have sent that night to protect me. I came to you with no agenda, other than how I might be able to help the ministry with the talents, training and experience God has given me. I made a cash donation to 3ABN in April of 2005 and contacted you later that year to offer my volunteer services as an accountant. From January through mid-May of 2006 I traveled from Nashville to West Frankfort nearly every other week (until personal complications changed my availability) to assist in the Accounting Department with anything I could.

I hope you know how much I enjoyed being there. I grew very fond of each and every one in Accounting and even made some good friends outside the department. However, I am sure you recall that I had some serious concerns regarding the internal business control environment at 3ABN. When I made my first visit to your office in August of 2005 and again while I was volunteering during 2006, you told me that internal controls are not a priority with you and that you didn't want to be tripped up by them. With the background I have as a public accountant and internal auditor, these declarations made me cringe inside. But as a volunteer I did not feel it my place to insist otherwise, although I did share my concerns verbally with audit partner Alan Lovejoy from the Gray Hunter Stenn LLP CPA firm in April of 2006 while he was at 3ABN working on the 2005 financial statement audit (a copy of a brief email correspondence with Mr. Lovejoy is enclosed).

The following is a list of the concerns I recall from the days I spent at 3ABN:

[Redacted text block]

[Redacted text line]

[Redacted text block]

[Redacted text line]

[Redacted text block]

[Redacted text line]

[Redacted text block]

[REDACTED]

[REDACTED]

Internal business controls are a vital component of a healthy business (or ministry) and materially accurate financial statements. In my professional opinion, the situation 3ABN currently finds itself in is a direct result of a poorly controlled accounting environment and a lack of governance and oversight. I desperately wish it were not the case, but I believe you know me well enough to know that I call it as I

see it. I am close to completing a Master of Science in Economic Crime Management, but I had no idea that my studies would correspond so closely with my volunteer work.

The North American Division of Seventh-day Adventists and Adventist Risk Management, Inc. have prepared a guidebook entitled "Trustees of the Lord's Finances" which provides an excellent summary of policies and procedures an organization should take to ensure appropriate internal business controls and provide adequate safeguards against misappropriation of assets. I saw no evidence to indicate this valuable resource had even been consulted. The following is taken directly from page 25 of the Quick Reference Guide bearing the same name:

No one wants to admit that theft and cover-up exist in a Christian environment. Yet insider theft occurs at all levels throughout our churches and schools. Without effective controls, such illegal and destructive practices will continue. In order for such events to occur, two elements must be present:

Opportunity is provided when:

- *Too much trust is placed in key individuals.*
- *Too few people share duties and responsibilities.*
- *Cash is easily accessible.*
- *Fiduciary controls don't exist.*
- *Audits are performed too infrequently.*

Motivation is provided when:

- *A lack of standards or integrity exists within the organization.*
- *Employees or volunteers face personal financial challenges.*
- *Employees or volunteers rationalize that they're only "borrowing" or that the organization "owes" them something.*
- *Employees or volunteers believe that non-profit organizations refrain from prosecuting theft cases.*

Given the current environment 3ABN now finds itself in, I strongly recommend the organization invest in a forensic accounting review of its financial records. Concurrently, 3ABN needs to implement a system of internal business controls immediately. These combined actions will serve to identify previous abuses if any do exist, as well as to create a controlled environment going forward that will substantially reduce the possibility of future abuses as well as to rebuild both public and IRS confidence in 3ABN. While I did not personally observe any specific incidences of fraud that I am aware of, the lack of internal business controls has created an accounting environment that is ripe for abuse. In addition, I believe serious consideration should be given to changing audit firms. I am not implying that Gray Hunter Stenn LLP is in any way at fault, but publicly traded companies are required to change audit firms periodically and this action would be in 3ABN's best interest as well, in my opinion. Finally, I believe 3ABN could benefit substantially by requesting the services of the General Conference Internal Audit Department. While a good external audit serves many purposes, the value of a regular internal audit cannot be understated. The audit techniques and objectives employed by each are substantially different, but I truly believe it would be beneficial for 3ABN to obtain the services of both types of audits in an effort to overcome the current financial management issues. An external audit is

designed to test and opine on the reported financial statements of an organization while an internal audit is designed to test operational functions and internal business controls.

In closing, I want you to know that you and 3ABN are in my thoughts and prayers. I truly believe that the ministry of 3ABN can be a strong tool used by the Lord to bring the gospel to all far reaching corners of our condemned world. However, I am very disappointed with the current state of affairs and some of the 3ABN decisions that have been made public. Based on the concerns I have outlined herein, I believe I am entitled to request that my \$25,000 cash donation be returned to me (a copy of my receipt is enclosed). I was impressed to send it to 3ABN as a small contribution to furthering the Lord's work but I am now not at all certain it was used to that end. I would also like to be reimbursed for the \$100 I was asked to pay to Bea Johnston for utilities while I was volunteering at 3ABN. I will look for my check within 14 days of your receipt of this letter. When management is willing to implement the obviously necessary changes in the internal business control environment at 3ABN, I hope you will feel free to contact me if I can be of any assistance. Until then, best wishes to you Larry. I truly enjoyed working with you.

Sincerely,

Lynette Rhodes, CPA, CFE
1325 W. Sunshine St. #128
Springfield, Missouri 65807

Cc: Walter Thompson, Chairman of the Board
Max Trevino, Director
Danny Shelton, Director
Stan Smith, Director
Mollie Steenson, Director
Larry Welch, Director
May Chung, Director
Kenneth Denslow, Director
Carmelita Troy, Director
Leonard Westphal, Director
Merlin Fjarli, Director
Bill Hulsey, Director
Garwin McNeilus, Director
Ellsworth McKee, Director
Wintley Phipps, Director
Jim Gilley, Director
Larry Romrell, Director

Ex. X

[Exhibit X for the motion to compel filed in the Southern District of Illinois was already filed in this case as Docket No. 63-37.

To conserve resources it is not duplicated here.]