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SIEGEL BRILL
GREUPNER DUFFY
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July 25, 2008

Dr. Walter Thompson, 3ABN Board Chairman
2747 Walden Lane
Lake Geneva, WI 53147-3440

Re: Three Angels Broadcasting Network, Inc. / IRS Inquiry

Dear Dr. Thompson:

As you know, the Internal Revenue Service and the United States Attorney for the Southern District of Illinois asked to review all of the financial records of 3ABN for the period from 2000 to 2006 as part of an inquiry into allegations made against Danny Shelton. Danny Shelton, the outside auditor for 3ABN and other parties were likewise requested to produce financial information relating to Danny Shelton.

Both the undersigned and Max Carr-Howard of the firm Husch Blackwell Sanders represent 3ABN and recommended complete cooperation with the inquiry. Upon this recommendation, 3ABN and Danny Shelton did provide complete cooperation and full access to their records. Our review of 3ABN's financial records, as well as numerous interviews of 3ABN employees and members of your Board of Directors, made us optimistic that the inquiry would be resolved favorably to 3ABN and Danny Shelton.

As you know, 3ABN willingly produced copies of well over 100,000 pages of 3ABN's records to the investigators and granted unfettered access to its employees who were extensively interviewed.

Recently 3ABN was contacted by representatives of the investigating agencies. The purpose of those contacts was to inquire whether 3ABN wanted the copies of the financial records it produced returned to 3ABN or destroyed. When an inquiry is completed and the government agency has no further need for the copied documents, it is routine to either destroy them or return them to the producing party. 3ABN instructed the investigators to destroy the copies produced by 3ABN.

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At our direction, Danny Shelton also cooperated fully in producing copies of requested documents through 3ABN. The copies he produced have now also been ordered destroyed by the investigating agencies. We are informed that similar calls were made to others who produced copies of requested records and we are informed that those copies were also ordered destroyed.

The offer by the investigating agencies to destroy all of the copies produced brings closure to the investigation in a manner favorable to 3ABN and Danny Shelton. Contrary to statements being made by enemies of 3ABN and Danny Shelton's ministry, no adverse actions either civil or otherwise have resulted from the inquiry. 3ABN has not paid any money to any governmental agency to resolve the inquiry nor has Danny Shelton.

The results speak loudly to how well managed 3ABN is and to the dedication of its employees and your Board of Directors. It also speaks loudly to the diligence Danny Shelton uses in conducting his own personal affairs. We commend you and wish you well as you continue your ministry.

Very truly yours,



Gerald S. Duffy

GSD/jmw

cc: Mollie Steenson
Jim Gilley
Danny Shelton
Board Members