

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF ILLINOIS**

Three Angles Broadcasting Network,
Inc., an Illinois non-profit corporation
and Danny Lee Shelton, individually,

Plaintiffs,

v.

Gailon Arthur Joy and Robert Pickle,

Defendants.

Case No. 08-MC-16

Honorable J. Phil Gilbert

**GRAY HUNTER STENN'S JOINDER IN AND MEMORANDUM IN SUPPORT
OF PLAINTIFFS' MOTION TO QUASH, MODIFY OR STAY SUBPOENA
*DUCES TECUM***

COMES NOW Gray Hunter Stenn LLP ("Gray Hunter Stenn"), a third party, by and through its counsel, Mathis, Marifian, Richter and Grandy, and joins in and supports the Plaintiffs' motion to quash, modify or stay subpoena *duces tecum* filed on June 16, 2008, and further invokes the accountant-client privilege to the extent that such privilege applies. In support of its joinder in said motion, Gray Hunter Stenn states the following:

1. This motion is brought in the Court from which the subpoena was issued because Fed. R. Civ. P. 45 (c)(3) contemplates that motions to quash subpoenas be brought before the "issuing" court. *See also* Fed. R. Civ. P. 37(a)(2) (motion for an order to a nonparty is made in the court where discovery is or will be taken.)

2. On information and belief, the issues raised herein will also be brought by the Plaintiffs before the Court in which the case is pending, in Massachusetts, as part of a broader motion to control and curtail third party discovery activities and restrict the scope of permissible discovery to issues in the case.

3. The Defendants have requested Gray Hunter Stenn produce a voluminous amount of documents dating back to 1998. Further, many of the requested documents should be in the Plaintiffs' possession, and, as such, could be sought directly from the Plaintiffs through the course of regular discovery.

4. For this reason and others, Gray Hunter Stenn joins in the Plaintiffs' Motion to Quash, Modify or Stay the Defendants' December 28, 2007 Subpoena *Duces Tecum* and further states that the subpoena is overbroad, unduly burdensome, and seeks documents and information protected by the accountant-client privilege.

5. On November 30, 2007, Defendants faxed to Alan Lovejoy a Subpoena *Duces Tecum* that had been issued by the District Court of Massachusetts and accompanying correspondence. A copy of said facsimile transmission is attached hereto as Exhibit A and incorporated by reference. A copy of said subpoena was subsequently served on Mr. Lovejoy on or about December 3, 2007.

6. On December 14, 2007, counsel for Gray Hunter Stenn sent Defendants via certified mail a written objection to said subpoena pursuant to Fed.R.Civ.Pro. 45. A copy of said correspondence is attached hereto as Exhibit B and incorporated by reference. Said objection raised and invoked the accountant's privilege as well as other objections.

7. Illinois recognizes an accountant-client privilege under 225 ILCS 450/27 (West 2008). The privilege protects information or evidence which has been obtained by a licensed or registered certified public accountant in his confidential capacity as a licensed or certified public accountant.

8. In Illinois, the accountant-client privilege can be invoked by the accountant only. *Baylor v. Mading-Dugan Drug Co.*, 57 F.D.R. 509, 510 (N.D. Ill. 1972).

9. State laws creating privileges are substantive, and federal courts should follow them in diversity cases. *Palmer v. Fisher*, 228 F.2d 603, 608 (7th Cir. 1955).

10. Further, the law of the forum in which the district court sits accordingly will govern all substantive questions presented, such as those pertaining to the accountant-client privilege. *Western Employers Ins. Co. v. Merit Ins. Co.*, 492 F.Supp. 53, 54 (N.D. Ill. 1979). As such, this court should apply the Illinois account-client privilege.

11. Gray Hunter Stenn hereby invokes the Illinois accountant-client privilege as to any documents or information in its possession which were prepared and/or transmitted only between Plaintiffs and Gray Hunter Stenn.

12. On or about March 17, 2008, Defendants caused Mr. Alan Lovejoy and Gray Hunter Stenn to be served with the subpoena *duces tecum* that is presently at issue before the Court. A copy of said subpoena was previously attached to the Plaintiffs' Motion.

13. On April 3, 2008, counsel for Gray Hunter Stenn again served via certified mail an objection to said subpoena and invoked the accountant-client privilege. A copy of said objection is attached hereto as Exhibit C and incorporated herein by reference.

14. The subpoena at issue commands Gray Hunter Stenn to produce the following documents created after January 1, 1998:

- All contracts, agreements, work papers, engagement letters, management letters, management representation letters, or other documents arising from any auditing services rendered to 3ABN, as defined herein.
- All contracts, agreements, tax returns, invoices issued to 3ABN, records of

payments made to or received from 3ABN, whether direct or indirect, and/or any other accounting records or documents arising from any accounting or tax form preparation services rendered to 3ABN, as defined herein.

- All contracts, agreements, work papers, engagement letters, management letters, management representation letters, and/or other documents arising from any auditing services rendered to Danny Shelton, as defined herein.
- All contracts, agreements, tax returns, invoices issued to Danny Shelton, records of payments made or received, whether direct or indirect, and/or any other accounting records or documents arising from any accounting or tax form preparation services rendered to Danny Shelton, as defined herein.

The subpoena defines 3ABN as “Three Angels Broadcasting Network, Inc., Three Angels Broadcasting, Inc., Three Angles Broadcasting, Inc., Three Angel’s Broadcasting School, Inc., Broadcast Communications Service, Inc., Three Angels TV & Radio Broadcasting Network (in Russia), Tres Anjos Broadcasting Network – LTDA (in Brazil), Association Three Angels Broadcasting Network (in Peru), 3ABN Phillipines, Inc., Three Angels Enterprises, L.L.C., Crossbridge Music, Inc., 3ABN Books, 3ABN Music, 3ABN Radio, any names known or believed by you to be assumed by 3ABN, and/or any organizations, past or present, for profit or non-profit, which you believe or know that 3ABN has or has had control over.”

The subpoena also defines “Danny Shelton” as Danny Lee Shelton, D & L Publishing, DLS Publishing, and/or any other DBA’s or organizations, past or present, which you believe or know that he has or has had control over, except 3ABN as defined herein.”

15. Clearly, said subpoena as issued seeks documents and information that falls within the accountant-client privilege.

WHEREFORE, for the reasons previously stated, Grey Hunter respectfully requests that this Honorable Court enter an Order quashing the Defendants’ December

28, 2007 *Subpoena Duces Tecum* in its entirety, or in the alternative, order the response to the subpoena be deferred until the Massachusetts court in which the underlying action is pending has an opportunity to rule upon the matter.

RESPECTFULLY SUBMITTED,

MATHIS, MARIFIAN, RICHTER & GRANDY, LTD.

By: /s/ Deanna L. Litzenburg

Deanna L. Litzenburg, #06270172

23 Public Square, Suite 300

Belleville, Illinois 62220

(618) 234-9800 Phone

(618) 234-9786 Fax

Attorneys for Gray Hunter Stenn LLP

Certificate Of Service

This is to certify that a copy hereof was served upon all attorneys of record by mailing the same, postage prepaid, on this 26th day of June, 2008, to:

Mr. Robert Pickle
1354 County Highway 21
Halstad, MN 56548
Pro Se Defendant

Gailon Arthur Joy
P.O. Box 1425
Sterling, MA 01564-1425
Pro Se Defendant

Charles L. Philbrick – via electronic case filing
Jennifer E. White
Holland & Knight, LLP
131 S. Dearborn
30th Floor
Chicago, IL 60603
Attorneys for Plaintiffs

/s/ Deanna L. Litzenburg

SAO88 (Rev. 12/06) Subpoena in a Civil Case

Issued by the
UNITED STATES DISTRICT COURT

Central

DISTRICT OF

Massachusetts

Three Angels Broadcasting and Danny Shelton

SUBPOENA IN A CIVIL CASE

V.

Gailon Arthur Joy and Robert Pickle

Case Number:¹ 07-40098-FDS

TO: Alan Lovejoy, or Keeper of the Records of Gray Hunter
 Stenn LLP, Greetings!

YOU ARE COMMANDED to appear in the United States District court at the place, date, and time specified below to testify in the above case.

PLACE OF TESTIMONY	COURTROOM
	DATE AND TIME

YOU ARE COMMANDED to appear at the place, date, and time specified below to testify at the taking of a deposition in the above case.

PLACE OF DEPOSITION	DATE AND TIME
---------------------	---------------

YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date, and time specified below (list documents or objects):

See Exhibit A, attached hereto.

PLACE	Sam C. Mitchell & Assoc., Lower Floor, 115 1/2 E Main St., West Frankfort, IL 62896	DATE AND TIME	1/3/2008 9:00 am
-------	---	---------------	------------------

YOU ARE COMMANDED to permit inspection of the following premises at the date and time specified below.

PREMISES	DATE AND TIME
----------	---------------

Any organization not a party to this suit that is subpoenaed for the taking of a deposition shall designate one or more officers, directors, or managing agents, or other persons who consent to testify on its behalf, and may set forth, for each person designated, the matters on which the person will testify. Federal Rules of Civil Procedure, 30(b)(6).

ISSUING OFFICER'S SIGNATURE AND TITLE (INDICATE IF ATTORNEY FOR PLAINTIFF OR DEFENDANT)	DATE
---	------

ISSUING OFFICER'S NAME, ADDRESS AND PHONE NUMBER
SARAH A. THORNTON

(See Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), and (e), on next page)

¹ If action is pending in district other than district of issuance, state district under case number.

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

PROOF OF SERVICE

DATE	PLACE
SERVED	
SERVED ON (PRINT NAME)	MANNER OF SERVICE
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

DATE

SIGNATURE OF SERVER

ADDRESS OF SERVER

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

(c) PROTECTION OF PERSONS SUBJECT TO SUBPOENA.

(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 (f) of subparagraph (c)(3)(A).

EXHIBIT A

YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date, and time specified:

For whatever time periods that you have such documents in your possession:

- All contracts, agreements, work papers, engagement letters, management letters, management representation letters, or other documents arising from any auditing services rendered to 3ABN, as defined herein.
- All contracts, agreements, tax returns, invoices, records of payments made or received, whether direct or indirect, or any other accounting records or documents arising from any accounting or tax form preparation services rendered to 3ABN, as defined herein.
- All contracts, agreements, work papers, engagement letters, management letters, management representation letters, or other documents arising from any auditing services rendered to Danny Shelton, as defined herein.
- All contracts, agreements, tax returns, invoices, records of payments made or received, whether direct or indirect, or any other accounting records or documents arising from any accounting or tax form preparation services rendered to Danny Shelton, as defined herein.

Definitions:

- **3ABN** means Three Angels Broadcasting Network, Inc., and all its related organizations or organizations which it controls, and their assumed names, whether past or present, whether for profit or non-profit, including but not limited to: Three Angels Broadcasting, Inc., Three Angel's Broadcasting School, Inc., Broadcast Communications Service, Inc., Three Angels TV & Radio Broadcasting Network (in Russia), Tres Anjos Broadcasting Network - LTDA (in Brazil), Association Three Angels Broadcasting Network (in Peru), 3ABN, 3ABN Philippines, Inc., Three Angels Enterprises, L.L.C., Crossbridge Music, Inc., 3ABN Books, 3ABN Music, or 3ABN Radio.
- **Danny Shelton** means Danny Lee Shelton, and any of his DBA's or organizations over which he has or has had control, including but not limited to D & L Publishing and DLS Publishing.
- **Or** is used in the inclusive sense (i.e. "and/or"). Thus, if a request seeks all documents relating to "A or B," You are to produce all documents relating to "A," all documents relating to "B," and all documents relating to "A and B."
- **Document** shall have the broadest possible meaning permitted under applicable law, and shall include any written, recorded or graphic material of any kind, including the originals and all non-identical copies, including those materials in electronic form, that is or has been in Your possession, control or custody or of which You have knowledge, including, but not limited to: documents, letters, correspondence, e-mail, memoranda, notes, invoices, bulletins, calendars, diaries, contracts, agreements, letters, telegrams, minutes, reports, studies, checks, statements, receipts, vouchers, invoices, summaries, pamphlets, blueprints, specifications, drawings, sketches, interoffice and intraoffice communications, stenographic or handwritten notes of any sort of conversation, telephone calls, meetings or other communications, agendas, computer printouts, graphical records or representations of any kind (including without limitation photographs, charts, graphs, microfiche, microfilm, videotapes, recordings, and motion

pictures), electrical data compilation, electronic mail, computer files or documents, computer disks, computer programs, computer software, tapes and all other tangible things upon which any handwriting, typing, printing, drawing, representation, photocopy, magnetic, electrical or optical impulse, data, or other form of communication is stored, recorded, or reproduced, and preliminary drafts and non-identical copies of the above. The term also includes each and every file folder, folio or other material in which the above items are stored, filed, or maintained as well as every copy of such documents where the original is not in Your possession, custody or control, or where such copy is not an identical copy of an original or where such copy contains any commentary or notation whatsoever that does not appear in the original.

Instructions:

- Your attention is directed to Federal Rule of Civil Procedure 34(b)(i) (and (c)), which requires that documents be produced for inspection "as they are kept in the usual course of business or shall organize and label them to correspond with the categories of the request." In this connection, and for purposes of illustration, it is requested that all documents requested be produced in the file folders and cartons in which they have been maintained and stored, clipped, stapled or otherwise arranged in the same form and manner as they were found. If you choose to produce the documents requested corresponding with the categories in the request, it is requested that you identify the file folders, drawers or cartons in which the documents were originally maintained.
- Federal Rule of Civil Procedure 34(b)(ii) stipulates that electronically stored information must be produced "in a form or forms in which it is ordinarily maintained or in a form or forms that are reasonably usable."
- If any document requested herein was at one time in existence but has been lost, discarded or destroyed, identify such document as completely as possible, providing as much of the following information as possible:
 1. the type of document;
 2. the document's date;
 3. the date or approximate date the document was lost, discarded or destroyed;
 4. the circumstances under which and the manner in which the document was lost, discarded or destroyed;
 5. the reason or reasons for disposing of the document (if discarded or destroyed);
 6. the identity of all persons authorized or having knowledge of the circumstances surrounding disposal of the document;
 7. the identity of the person(s) who lost, discarded, or destroyed the document; and
 8. the identity of all persons having knowledge of the contents of the document.



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

PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

dlitzenburg@mmsg.com

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George E. Marifian
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Lorraine K. Cavataio
Kelli E. Madigan
Bradley W. Small
Joseph P. O'Keefe
Mary E. Lopinot
Deanna L. Litzenburg

December 14, 2007

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

Mr. Robert Pickle
1354 County Hwy 21
Halstad, MN 56548

Mr. G. Arthur Joy
3 Clinton Road
Box 1425
Sterling, MA 01564

Philip D. Speicher
Shannon K. Cook
Jennifer L. Sellers
Elizabeth C. Hesselbach
Andrew C. Rushing

Re: Gray Hunter Stenn LLP
Subpoena for records in Case No. 07-40098-FDS
United States District Court for the Central District of Massachusetts

Dear Mr. Pickle and Mr. Joy:

Our office has been retained to represent Gray Hunter Stenn LLP. We have been provided with a copy of the subpoena that was served on Alan Lovejoy and Gray Hunter Stenn LLP on December 3, 2007. A copy of said subpoena and accompanying correspondence is enclosed for your convenience.

The subpoena requests that Gray Hunter Stenn LLP produce and permit inspection and copying of the following:

- All contracts, agreements, work papers, engagement letters, management letters, management representation letters, or other documents arising from any auditing services rendered to 3ABN, as defined herein.
- All contracts, agreements, tax returns, invoices, records of payments made or received, whether direct or indirect, or any other accounting records or documents arising from any accounting or tax form preparation services rendered to 3ABN, as defined herein.
- All contracts, agreements, work papers, engagement letters, management letters,

December 14, 2007

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management representation letters, or other documents arising from any auditing services rendered to Danny Shelton, as defined herein.

- All contracts, agreements, tax returns, invoices, records of payments made or received whether direct or indirect, or any other accounting records or documents arising from any accounting or tax form preparation services rendered to Danny Shelton, as defined herein.

The subpoena defines 3ABN as “Three Angels Broadcasting Network, Inc., and all its related organizations or organizations which it controls, and their assumed names, whether past or present, whether for profit or non-profit, including, but not limited to: Three Angels Broadcasting, Inc., Three Angel’s Broadcasting School, Inc., Broadcast Communications Service, Inc., Three Angels TV & Radio Broadcasting Network (in Russia), Tres Anjos Broadcasting Network – LTDA (in Brazil), Association Three Angels Broadcasting Network (in Peru), 3ABN, 3ABN Philippines, Inc., Three Angels Enterprise, L.L.C., Crossbridge Music, Inc., 3ABN Books, 3ABN Music or 3ABN Radio.

The subpoena also defines “Danny Shelton” as Danny Lee Shelton, and any of his DBA’s or organizations over which he has or has had control, including but not limited to D & L Publishing and DLS Publishing.

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

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

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

December 14, 2007

Page 3

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

Very truly yours,

MATHIS, MARIFIAN, RICHTER & GRANDY, LTD.



By: Deanna L. Litzenburg

DLL/hl

Enclosure

cc: Mr. Alan Lovejoy
Gray Hunter Stenn LLP

7007 2560 0000 3430 4337

U.S. Postal Service™
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Total Postage & Fees	\$	

Sent To Robert Pickle

Street, Apt. No.,
or PO Box No.

City, State, ZIP+4

PS Form 3800, August 2006 See Reverse for Instructions

7007 2560 0000 3430 4320

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OFFICIAL USE

Postage	\$	Postmark Here
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Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

Sent To G. Arthur

Street, Apt. No.,
or PO Box No.

City, State, ZIP+4

PS Form 3800, August 2006 See Reverse for Instructions

COMPLETE THIS SECTION ON DELIVERY

A. Signature Agent Addressee
Joseph Pickle

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

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

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

4. Restricted Delivery? (Extra Fee) Yes No

Article Number 7007 2560 0000 3430 4337 102595-02-M-1540
 (Transfer from service label)
 PS Form 3811, February 2004 Domestic Return Receipt

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Mr. Robert Pickle
1354 County Hwy 21
Halstad, MN 56548

2. Article Number 7007 2560 0000 3430 4337
 (Transfer from service label)
 PS Form 3811, February 2004 Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

A. Signature Agent Addressee
Ann By

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

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

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

4. Restricted Delivery? (Extra Fee) Yes No

Article Number 7007 2560 0000 3430 4320 102595-02-M-1540
 (Transfer from service label)
 PS Form 3811, February 2004 Domestic Return Receipt

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

1. Article Addressed to:

Mr. G. Arthur Jay
3 Clinton Road
Box 1425
Sturbing, MA 01564

2. Article Number 7007 2560 0000 3430 4320
 (Transfer from service label)
 PS Form 3811, February 2004 Domestic Return Receipt



MATHIS · MARIFIAN
RICHTER & GRANDY, LTD.
PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

*mailed
4/13/08
JBY*

Patrick B. Mathis
George E. Marifian
Kevin J. Richter
Laura K. Grandy
Kevin J. Stine
Mark J. Stegman
Mark S. Schuver
Kurt S. Schroeder
William J. Niehoff
Lorraine K. Cavataio
Kelli E. Madigan
Bradley W. Small
Joseph P. O'Keefe
Mary E. Lopinot
Deanna L. Litzenburg

dlitzenburg@mmsg.com

April 3, 2008

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

Mr. Robert Pickle
1354 County Hwy 21
Halstad, MN 56548

Mr. G. Arthur Joy
3 Clinton Road
Box 1425
Sterling, MA 01564

Philip D. Speicher
Shannon K. Cook
Jennifer L. Sellers
Elizabeth C. Hesselbach
Andrew C. Rushing

Re: Gray Hunter Stenn LLP
Second subpoena for records in Case No. 07-40098-FDS
United States District Court for the District of Massachusetts

Dear Mr. Pickle and Mr. Joy:

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April 3, 2008

Page 2

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- All contracts, agreements, tax returns, invoices, records of payments made or received whether direct or indirect, or any other accounting records or documents arising from any accounting or tax form preparation services rendered to Danny Shelton, as defined herein.

The subpoena defines 3ABN as “Three Angels Broadcasting Network, Inc., and all its related organizations or organizations which it controls, and their assumed names, whether past or present, whether for profit or non-profit, including, but not limited to: Three Angels Broadcasting, Inc., Three Angel’s Broadcasting School, Inc., Broadcast Communications Service, Inc., Three Angels TV & Radio Broadcasting Network (in Russia), Tres Anjos Broadcasting Network – LTDA (in Brazil), Association Three Angels Broadcasting Network (in Peru), 3ABN, 3ABN Philippines, Inc., Three Angels Enterprise, L.L.C., Crossbridge Music, Inc., 3ABN Books, 3ABN Music or 3ABN Radio.

The subpoena also defines “Danny Shelton” as Danny Lee Shelton, and any of his DBA’s or organizations over which he has or has had control, including but not limited to D & L Publishing and DLS Publishing.

Please be advised that this letter serves as written objection to your second subpoena pursuant to Federal Rule of Civil Procedure 45.

According to attorney Jerrie Hayes, on March 7, 2008, the United States District Court for the District of Massachusetts heard a motion by 3ABN for a protective order governing the confidentiality of the ministry’s financial, accounting, and bookkeeping records. As a result of that hearing, the Magistrate Judge issued an order asking that the parties submit proposed confidentiality orders for his consideration. It is our understanding that the Magistrate Judge has yet to rule on the motion to issue a protective order (he has the parties’ various proposed protective orders under advisement). Since the documents you requested in your second subpoena involve the very documents which are subject to the pending motion for protective order, Gray Hunter Stenn LLP will not be making the requested documents available for your inspection or copying at this time.

In addition to the pending protective order motion, we are also objecting to your second subpoena because compliance will be unduly burdensome to Gray Hunter Stenn LLP. While you have agreed to bear the expenses for the copying, the assembling costs will be quite high. For over ten years worth of records, it will take several days for Gray Hunter Stenn LLP to gather and assemble the requested information.

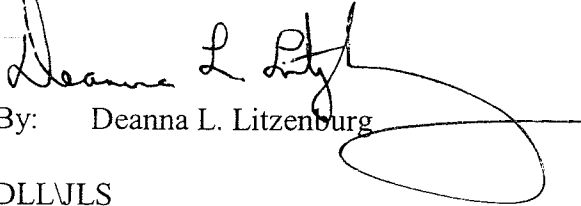
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Finally, the subpoena lacks specificity. In particular, your definition of 3ABN requires Gray Hunter Stenn LLP to speculate on the assumed names of 3ABN and the entities in which 3ABN has control over. Furthermore, your definition of Danny Shelton requires Gray Hunter Stenn LLP to speculate on the entities in which Danny Shleton has control over.

Please be advised that due to the foregoing reasons, Gray Hunter Stenn LLP will not be making the requested documents available for inspection or copying absent an order issued from the Southern District of Illinois requiring it to do so. Further, it will also require a protective order that disclosure of the documents be limited to you and your attorneys as you prepare for trial.

Very truly yours,

MATHIS, MARIFIAN, RICHTER & GRANDY, LTD.


By: Deanna L. Litzenburg

DLLJLS

Enclosure

cc: Mr. Alan Lovejoy
Gray Hunter Stenn LLP