

Dear brother Robert Grove, (4/12/05)

I received a copy of your paper, by way of John Morey, that was answering Allen Hemenway's "Preserving Our Heritage" letter. The subject of my concern in this letter to you has to do with your answer to Allen's criticism of the "Non-profit Minister's Religious Incorporation." I have wanted to put down in writing my thoughts on this subject for a long time and so now I will take the opportunity to do so. I believe that your answers to this criticism are in error; in fact I believe that your whole position on this subject is in serious error. I am sure you already know that I feel this way. However, it has been said here recently, "that if I were to believe a brother is in serious error then I am obligated, before God, to endeavor to help him." In this letter I desire to fulfill that obligation. I do this while at the same time I want to assure you that I am grateful for your ministry and also for the contributions that John Morey has made. As you have time I would hope you seriously consider these things.

From my perspective, I was deeply interested in this subject back in the late 50s and early 60s and was, therefore, actively involved in it from early on. As one who was beginning to minister among the brethren in 1961, and as one who was vitally interested in this subject of incorporated organization, I personally went with Maurice Johnson and the others step by step through the various stages of the Tax Case. Immediately after it was over, being in the printing profession at the time, I helped put together the various sections of its history and personally printed and bound the first paperback edition myself in totality. I, along with Brother Wilbur Johnson, helped select what was to be printed in the abridged edition, and I supervised that publication. In addition I personally printed the single tract edition "Should Christians Incorporate With The State?" I was also in close communication with Maurice and Dalford and Al Paxton in the final publication of the hardback book edition. (There were only a few changes between the final edition and the original paperback edition). I, along with many others, was joyfully involved in the various forms of advertising and the propagation of that testimony. This testimony was one of the highlights in my life to be sure. I was also involved in meetings afterward discussing areas where we needed to be more careful, from that time on, in keeping and reporting to our brethren on complete and accurate accounting records of the local church funds, the individual gospel funds and of our own personal accounts as ministers.

I say all of this simply to demonstrate that my knowledge and experience in that case was not superficial. I have in the past been able to effectively answer criticism against this case by men like, for instance, Richard Bailey, Bob Wright and Mark Carr.

In your response to Allen Hemenway you stated, "He (Allen H.) has no idea what brother Maurice would have done if he had all the facts to consider that we considered. We took into consideration: \* the law as it presently is (not as it was), \* the financial facts as to how we function now (not as it was done in the past), \* what the Scriptures teach about what constitutes the church of Jesus Christ in contrast to a man-made church, and \* how we as Christians are to interact with the government. Since Allen doesn't know what we considered, how can he presume to tell us what brother Maurice would have concluded or that we are wrong in what we concluded."

I can tell you emphatically, Robert, that I have no doubt whatsoever that Maurice Johnson (and others with him) would totally reject your position on incorporation with the state in the form of "Ministries" even as he did **exactly that** back in 1961. Now please bear with me as I tell you why

time and circumstances would not alter his position.

When you made your presentation here in the Fort Worth area about forming "Ministry" corporations, you remember, at the end when you allowed for questions, I publicly brought to your attention that the ministering brethren back in 1961 totally rejected the IRS lawyer's proposal that we incorporate in the form of "Ministries" in order to avoid all the problems. You apparently didn't know this at the time because you immediately asked why they rejected it. I said that MMJ and the others did not believe you could Biblically separate the Ministry from the body of Christ and incorporate them by Caesar any more than you could re-incorporate the whole body by Caesar. You immediately answered, "Oh yes, you can!" We talked some more together after the meeting which I will refer to later.

Let me say at the outset, Robert, after hearing your public presentation, and then talking with you afterwards, and now after reading your answers to Allen Hemenway, I conclude that you apparently have somehow missed the whole basic focus of the Tax Case testimony. You see the whole fundamental purpose back there was to testify to the fact that the church of Jesus Christ is already organized as a viable *Divine corporation*, and neither that collective body nor any part of it is to be subjected to Caesar's man-made re-incorporation procedures. When I briefly mentioned this fact to you after your presentation it didn't seem to sink in. Jim Maurer was also there and you simply said something to Jim like, "you know, the 'corpus Christi,'" and it seemed in my mind to be lightly passed off. At least that was my impression.

However, this truth that the church is already a viable corporation embodied by Jesus Christ is what moved Maurice Johnson and others with him to take the uncompromising stand that they did. That stand could never be changed by what are listed as your prime considerations:

- \* What are any old or new tax laws.
- \* How we function financially.
- \* What the Scriptures teach about what constitutes a denomination.
- \* or, How we are to interact with the government.

I am not saying these are not important or relating subjects. Nor am I saying that these factors were not addressed in the Tax Case book, because I believe they were. I am pointing out that the prime moving, compelling and overriding factor in the original Tax Case testimony was very simply and yet profoundly, the fact of the Divine revelation, through the apostle Paul, that the church of Jesus Christ was in practical, viable, reality, organized as the only real Non-profit religious corporation on the face of the earth, and consequently it cannot be subject to Caesar's artificial re-incorporation procedures, *in any way, shape or form!* This fact is conspicuously left out in anything I have heard you give, and in your list of considerations. Nor is this factor effected in the least by the list of your considerations above.

But, to demonstrate that this truth was the leading factor in their consideration please note the following examples:

On page 19 of the Tax Case book we have what takes place at the beginning of this case. This is under "Section I—PRE-TRIAL, PLAINTIFFS' ANSWERS TO INTERROGATORIES SUBMITTED BY DEFENDANT." "14) Is the alleged organization or church involved in the form of a corporation, trust, community chest, fund or foundation? If 'yes,' which one? If 'no,' what form

or organization was it?"

Now please note the answer because this sounded out the "**key note**" to the whole endeavor. "ANSWER: Yes, the corporation (body) described in Paul's epistles as the 'church which is Christ's body,' the form and conduct of which corporation is described in the book of God. See I Tim. 3:15; II Tim. 3:14-17. We recognize God's definition of His corporation as outlined in the New Testament Scriptures, and the Court's definition of the word corporation under the Internal Revenue Code as stated in..."

Then after the trial, on page 263 of the book we have under "Section III—POST TRIAL, PLAINTIFFS' POST TRIAL BRIEF OF LAW AND FACT" "We believe we have unforced and unassailable evidence that this church, "the body of Christ," does not need to be again embodied, re-organized or re-incorporated. This corpus Christi (or the body of Christ) is the only essentially non-profit religious corporation on Earth."

And again on page 264, "We believe that the apostles of Jesus Christ and other Christians in Bible times beautifully revealed the character, the conduct and the supernatural efficiency of this Divinely incorporated church, the corpus Christi. We joyously believe that this same church still exists, and is (or should be) represented on earth today by all true Christians, who are, according to God's Word, living members of this glorious church."

And again on page 265, "This is truly a non-profit corporation. Instead of our being guilty of denying the need of an efficient corporation, we are fervently and consistently contending for the Lord's perfect corporation on earth, the body of Christ."

And on page 266, "We learn from His Word the character and purpose of this corporation of which Christ is the Founder and Divine Director (Head), reserving to Himself alone the right to select, make and name all the members and officers: 'He gave (to the church) some, apostles; and some, prophets; and some, evangelists; and some, pastors and teachers; for the edifying of the body of Christ'—Eph. 4:11-12."

These examples (and there are many more) should suffice to show that this sublime truth, that the church of Jesus Christ is a **Divine corporation** is the whole Tax Case testimony "in a nut shell," so to speak. Since the church of Christ is already Divinely incorporated by Jesus Christ, both for its existence and practical functioning on earth, then to be re-incorporated religiously by Caesar, in any way, shape or form, was viewed to be a carnal denial of this important and sublime truth. Furthermore, to go out and form some other man-made religious corporation would be another example of modern idolatry. This would amount to Idolatry because the man-made corporation in religion is superficial, artificial and lifeless, whereas Christ's embodiment of the church is spiritually real, efficient and vital.

THEREFORE, the above being our contention and position, when the IRS lawyers made their final Pre-trial presentation to us of forming some sort of religious corporation, they were turned down flat! Here is what happened both as I remember it, and as it is referenced in the Tax Case book:

Approx. July 6th, 1961, the attorneys for the IRS invited us into their office. They gathered up some chairs from other rooms to accommodate the older ones among us. They actually respected

us and appeared to want to avoid the necessity of a trial. However, at the end they showed some real disgust at our refusal. This is referenced in the "Forward" to the Tax book: (Page 7) "We were chided in the earlier stages of this case by some of the income tax lawyers for not forming 'some kind of NON-PROFIT religious corporation that would meet the civil code,' etc. They 'legally' assured us that we could easily and simply avoid all this trouble and needless talk' by forming an organization and naming it anything we pleased."

I will interject here the various corporations that they thought we could form. First of all they wanted to know clearly if we still stand by our refusal to form a church corporation? To which MMJ affirmed that we would not form such a corporation! Next they asked if we would be willing to form a non-profit trust fund, and they explained what that would entail. Again MMJ said, "no," that is not in our interest at all! Then they explained about a non-profit religious charity that would meet the requirements of the IRS; would we be willing to form one of these that does not have the indicators of a "church corporation"? "No," MMJ again responded we are not interested in something like that!

Lastly, the lawyer took more time to explain his final offer. He told about a rather "new evangelist that had become increasingly popular" and that was "Billy Graham." He said something like this, "Billy Graham didn't want to form a church or denomination either." So he formed a "Ministry corporation" in order to receive contributions from the public that would be tax exempt. He explained about such a corporation and even inserted some of our names to show how it would sound, such as, "Maurice M. Johnson Ministries," or "James Cox Ministries." (And I might add that I thought, "Jack Langford Ministries—that sounds impressive, doesn't it?") And I remember some of us talked about this later. Of course, we knew that the reason Billy Graham formed such a corporation was in order to receive contributions from Christians in all denominations, who would not give to Billy if he were simply identified with his own denomination (the Baptist). But thankfully, MMJ responded again with "no" we are not interested in forming such a corporation!

And as I remember it, the lawyer answered in disgust and said, "well, you're just against any kind of corporation, period!" To which MMJ said "no," we believe in God's corporation, and in the words in the Tax Book: "We courteously and confidently informed these Internal Revenue agents that our God-given responsibilities could not be thus 'man-handled' since the God whose church we are in and are functioning in is not a dummy, and the Head of it is not merely a figure-head." (Page 7).

In finality, and with an air of contempt, the lawyer said something like this, "Well, I'll tell you one thing for sure, there is no way you are going to win this tax case!" To which Maurice Johnson responded that we are not out to win a case, but to give a testimony and we will leave the results of that testimony in God's hands. I rejoiced!

And let me tell you right here why I personally rejoiced. It was because of the beautiful truth that M.M.J. preached from the Scriptures, that the church of Jesus Christ is a Divine corporation. This truth completed, in my mind, a trilogy of truth about the organization of the church of Jesus Christ. I had a long struggle with this subject having come out of the very popular Bible Institute of Los Angeles, and from membership in the great "Church Of The Open Door," and from under the ministry of the most popular radio teacher of all time, J. Vernon McGee.

First in that trilogy of truths was the realization that denominationalism was wrong. After being saved, and receiving a new nature, I instinctively realized that denominational churchanity was somehow wrong. Here is how it happened—Shortly after I was saved I stepped out of a bus in downtown St Louis to go to "my church (Methodist)." This was in 1949, and I happened to look at the skyline in the direction of "my church" and saw several other church spires. I looked more carefully and counted even more and it startled me to realize that there were many different churches out there. I realized that all these churches had different names and "that can't be right," I thought. It sickened me. I reasoned that "perhaps one day we can change all the signs over those churches to read the same thing; something like 'Christian Church.'" But the fact remained embedded in my soul that there existed sinful confusion in Christendom.

When I first met and occasionally sat under the ministry of Maurice Johnson beginning in 1952, I knew that he was right about the sin of denominationalism. But, probably partly because of Julius Shacknow being my point of contact, I was still confused and skeptical to join with this group of Christians. HOWEVER, By 1956 I had come out of the various religious groups I had been associated with, had become totally disgusted with the fundamentalists' compromises, and I now was in the army in Germany. I was in communication with brother Ed Stevens and Lonnie Gartrell and some with Richard Bailey, and I was arguing with myself about the church truths that they were sharing with me. It is a fact, that I can remember the place on the sidewalk outside the rear of the headquarters building in Erlangen, Germany where the truth finally sunk through my mind and heart. I was arguing with myself like this, "yes, Christians should not be denominated, yet we absolutely have to be organized somehow." And immediately the Scriptures appeared in my mind, "But GOD HAS tempered the body together," and "But now hath God set the members, every one of them, in the body, as it pleased Him," ( I Cor. 12:24 & 12:18 KJV). I literally stopped on the sidewalk and shouted to myself "WE ARE ORGANIZED! Praise the Lord!" I finally realized, by the Spirit of God, that we need only to submit to God's work in each and every new creation. As Brother Wilbur later first said in my hearing, "The One who organized the stars doesn't need our help in organizing the church." The spiritual realization of such truth was clearly stated by Burnell D. Johnson in his tract "The Organized Church." This was the second stage of my realization of the organization of the church of God.

Thirdly, after getting out of the army in 1958, and getting married in 1959, up came the Tax Case. This distinctive revelation, through the apostle Paul, that MMJ ministered on, that the form of organization of Christ's church is actually a Divine Corporation. Christ has literally embodied Himself in His people. That makes the church of Jesus Christ a living vital organism. Now the subject was complete in my thinking and I rejoiced in it. The corporation of Christ is not a good theological theory or mere philosophy, rather a spiritual reality, with all of the intricacies and values of a real corporate structure—a body, complete with Head, and body members, and connected by joints and muscles and cartilage, and sharing the same blood system and whole composite body. It is utterly fantastic! "Let no one keep defrauding you of your prize...not holding fast to the Head, from Whom the entire body, being supplied and held together by the joints and ligaments, grows with a growth which is from God," (Col. 2:18,19 NASV). The church is actually and literally embodied by Jesus Christ through the Holy Spirit, and to the glory of God the Father.

Brother Johnson brought out that the dictionaries all say the same thing, namely the English

word "corporation" comes from the Latin "corpus" meaning "body." To incorporate basically means "to embody."

Random House Unabridged Dictionary-- "incorporate, to form or combine into one body, to embody."

American Heritage Dictionary—"incorporate: to combine so as to form one body, to embody."

World Book Encyclopedia Dictionary, a Thorndike-Barnhart Dictionary—"incorporate, to embody; to give material form to, to unite or combine so as to form one body; Latin, corpus, body."

Websters Unabridged Dictionary—"incorporate, to form into a body, from (Latin) corpus, a body, to embody."

Of further interest is the recent book "In Caesar's Grip" by Peter Kershaw, with Forward by congressman George Hansen (published in 2000). In this book, among other things, Kershaw gives a clear picture of the origin of our modern incorporation laws going back to the ancient Roman Empire and the careful incorporation procedures that they instituted even before the time of Christ. He carefully explains how that one of the reasons that the early Christians were persecuted so severely was precisely because they were not incorporated under Roman Law, as were most other religious groups, and that left them open to Roman persecution instead of Roman protection. He also indicates that the early Christians believed that they were already incorporated by Jesus Christ and it would be idolatrous to incorporate with the Roman State.

To repeat again what is stated on page 265 of the Tax Case book, "This is truly a non-profit corporation. Instead of our being guilty of denying the need of an efficient corporation, we are fervently and consistently contending for the Lord's perfect corporation on earth, the body of Christ."

Now, either God's corporation (embodiment) is to be believed and walked in, or it is not! Either it is real and practical, or it is not! Either it incorporates all members, or it doesn't! Either it includes the ministers, or it doesn't! If you also artificially incorporate the ministers separately then you end up with TWO bodies not "ONE" as the Scriptures say. One is real and vital, including all members, and the other is artificial and man-made. In fact the Black's Law Dictionary (6th edition) states, "Corporation. An *artificial person* or legal entity created by or under the authority of the laws of a state." (Emphasis mine).

Then, and this is important—at the first public meeting we had after our meeting with those lawyers, Brother Johnson gave a report, and this was the first time I believe I heard him use the illustration from the Bible of Moses' encounter with Pharaoh. God had instructed Moses to lead the congregation of Israel out of Egypt with all of their substance, men, women, children and cattle (Exo. 10:9). After about eight plagues Pharaoh agreed to let them go, but not all of them—just the men. Moses said "No!" After the ninth plague Pharaoh said, "O K, all of you can go, but not the animals!" Again Moses said, "No! there will not be a hoof left behind," (Exo. 10:24). "Just imagine," brother Maurice said, "Moses, argued over a hoof. He would not compromise! Not even over a single hoof!" Now Satan wanted Israel to compromise, and Moses would not do it! "In the same way the I.R.S. lawyers wanted us to compromise, and it made them angry that we didn't," Maurice indicated. Immediately because of Maurice's refusal to compromise, and form some "Ministry" corporations, we had the wonderful testimony of the Tax Case. This testimony gave us

boldness and consistency to confront the IRS, and all the man-made religious corporations of sectarianism. We took the Tax Book and over and over again laid it openly before the I R S people, and on the radio and in print. It was a clear, clean, consistent and beautiful testimony.

No, the Devil did not want you, Robert, and the brethren with you, to form a church corporation. He knew you brethren were too spiritually intelligent for that! But he did want you to *compromise!* And if you would just compromise a little, he would take care of the *confusion* that would follow. And this is exactly what you did! You just created a bunch of little man-made religious corporations, each one composed of a minister and a few officers. Robert, anything man-made in religion stinks in the nostrils of God and in the nostrils of spiritually sensitive Christians. The present "stink" shows up in the form of areas of "confusion."

When I asked you for any handout copies of the material you presented, you answered that there would purposely be none given! I was surprised because this was certainly an important matter for brethren to think over and study. When I then asked for a copy, at least, of the tape of your message so that it could be studied more, you answered that, "you were receiving the only copy made, there would be no other copies made, and that it would not be permitted to be distributed!" I had a puzzled look on my face to be sure. And I asked you why? Did you think there may be lawsuits or something? And you said yes!

Robert, all I can say is, that is not the way we did it back in 62! There is obviously no spiritual "boldness" to what you are doing. And that is the first indicator that "confusion" has been caused.

When I further asked you what would happen with the local church funds in most every assembly? You answered, "I don't know!" That again is "confusion." (Later we find out.)

When I asked you if we would still be passing out the tract in our track rack, and pointed to it, "Should Christians Incorporate with the State,"? You answered, "I don't know!" That again is "confusion." Obviously, a Ministry corporation by the State would contradict this title!

Then I looked at some other tracts—"Did You Know? the early Christians, never incorporated with the state...would you like to walk like the early Christians?" Our testimony now is "confusion" because our ministering brethren have "incorporated with the state," even if it is just the ministers. By the way, ministers are supposed to be "examples" to the brethren, are they not? If they can be "incorporated with the State" then why shouldn't the brethren they are leading also be "incorporated with the State"??? This is very sad "confusion." (And, by the way, Allen Hemenway is not the only one who has picked up on this. Others have seen the "compromise" as well).

Jeff Grove just recently had a new tract printed, "God Has Blessed America." There on the back it says, "endeavoring together to serve outside of the 'business' of man created religion." But now Jeff, himself has a "man-created religious corporation." So this statement is not entirely true at all. That is "confusion!"

The handout we have used for years, "A Message For You," with a map to our meeting hall on the back. (We were just handing it out last night.) It says we "have been meeting for many years without...corporate property." And yet Jeff would have incorporated the meeting hall property into the "Jeff Grove non-profit religious corporation," had I, and Art Werner not protested. We still don't

know if Jeff understands why. That is "confusion."

And here we are, going to hand out some of your own tracts, Robert, "How to find peace of mind." And it is a good tract, just what many people need. When I looked on the back of it, it says, "We are not building any man-made religious organization." And this is a LIE! You, yourself, have allowed the "Robert Grove Ministries, non-profit, religious corporation" to be built. And that is as much of a "MAN-MADE religious organization" as the local Baptist denomination is a "man-made religious organization." The difference is only in degree! This is sad "confusion."

I don't know how many times Tom Collins has publicly stated in the past several years something like this, "I'm glad I'm no longer a part of anything man-made in religion!" Here are a few of the times:

3-30-03: "I'm glad I'm not a part of anything man-made (in religion), that will remain here when the church is caught away and raptured out of this world." This is false! Tom is actually not telling the truth when he makes a statement like this. Tom is a part of something "man-made in religion!" He is named as the "incorporator" in the "Jeff Grove Ministries, non-profit religious corporation." This is more inconsistency and "Confusion."

4-27-03: "Being of the same mind"...Do you know what that (passage) does to man-made religion? It steps on its head like a snake's head...Man-made church-anity is a Satanic device." One could very well ask Tom, "does that passage step on the head of ALL "man-made religious organizations'???" Of course it does! More "Confusion."

6-18-04: "I would hate to stand at the judgment seat of Christ, before my Lord, and have to answer for building something man-made in religion, and borrowing a description from the Word of God, and making it the name of our organization." But now Tom has helped build "something man-made in religion." More "confusion."

At the same meeting: "He (Christ) can direct us out of anything man-made in religion." Can Christ direct Tom out of the "Jeff Grove, man-made, religious corporation" ???

At the same meeting he said: "Compromise abounds in the body of Christ." Is not the "man-made religious corporation" Tom and Jeff are in a compromise???

7-12-04: (Jeff Grove)"There is no authority for man-made religion in the Word of God—none!" If this is true then there is no authority in the Word of God for "Jeff Grove Ministries, non-profit, religious corporation." Obvious "confusion!" And every one of these statements is basically a hypocritical lie! Because both of these men belong to something "MAN-MADE IN RELIGION!" It amounts to carnal "Confusion!"

Tom has also beautifully stated (7-31-04), "Faith cometh by hearing, and hearing by the Word of God. Whatsoever is not of faith is sin. Almighty God doesn't need our help. He wants our trust and surrender." Is the "Jeff Grove, man-made religious corporation" "OF FAITH..from the WORD OF GOD?" Absolutely not! Jeff made a clear statement above that there "is no authority for man-made religion in the Word of God."

Russell Ross made a clear statement which we have heard hundreds of times (Dec. camp. Fort Worth, 2004), "God's Word will equip us for every good work. II Tim 3:16. If it's not according

to God's Word it is not a good work!" Are "man-made religious Ministry corporations" according to the Word of God?? No, they are not!—therefore, they are not a good work, but only a carnal work of the flesh—the wisdom of men, but not the wisdom of God.

Not only have you compromised our clear testimony in the Tax case, but it now most certainly does indeed border on "denominationalism," and may be even indistinguishable at times. At the same Dec. camp of 2004, Jeff Grove made a statement, after Marty Jean gave an excellent message on Christian giving. Jeff was concerned about the lack of contributions in the Fort Worth area. He therefore said, "There are many here who don't give to the assembly in Fort Worth..." The reason this caught my attention is because Jeff only knows of the contributions to the "Jeff Grove Ministries corporation." But now he has *equated* that "Ministry corporation" with the local assembly of Fort Worth. And why shouldn't he? It had been announced publicly that the local church funds account were being closed out in Fort Worth, and all of the monies were being transferred to the "Jeff Grove Ministries Corporation." "Henceforth," it was stated, "let all local contributions be given to that Ministry Fund." Therefore, the "Jeff Grove Ministries Corporation," to this extent, is functioning in the capacity of a local church!! And, in this capacity, that local church is clearly "Denominated" under the name of "Jeff Grove Ministries." "Confusion! Confusion! Confusion!"

When we were first offered the option of forming the "Ministry non-profit religious Corporations" those corporations were listed in the Internal Revenue Tax files as "Para-Church Corporations." They explained this to mean they were "Church *Support* Corporations." And in fact it wasn't long before some of those "Para-church Corporations" were truly functioning as local churches. Though they were not formally called denominations, yet they possessed all of the same viruses. Those Ministries did not recognize, as we had, that all the members of the body of Christ, including its ministers, were already incorporated by Christ into His body. Oh yes, they knew of those passages of Scripture, but that was not realistic and practical to them. So they substituted this Idol corporation in its place.

They did not realize to be "embodied" by the State is a denial of the effective and exclusive "Headship" of Christ over His ministering servants. Brother Maurice Johnson also brought out that all "man-made religious corporations" were in reality "creations of the State," or better still, "creatures of the State." In addition he stated that for Christians to be connected to "man-made religious corporations" made them subservient to "Two Masters." One the one hand they are subject to Jesus Christ as members of His body. On the other hand they are also subservient to the State that created their "religious corporation." In Kershaw's recent book he states further, "As its (the State's) creation, that religious organization is fully accountable to its creator, comes under the jurisdiction of its creator, and must comply with the demands of its creator." And again, "Incorporating a church is an act of rendering unto Caesar, that which is exclusively Christ's." And again he says to incorporate a religious organization with Caesar is be unquestionably in violation of the Scripture, "Be ye not unequally yoked together with unbelievers; for what fellowship hath righteousness with unrighteousness? And what communion hath light with darkness? And what concord hath Christ with Belial? Or what part hath he that believeth with an infidel? And what agreement hath the temple of God with idols? For ye are the temple of the living God; as God hath said, I will dwell in them; and I will be their God, and they shall be My people. Wherefore, come out from among them, and be ye separate saith the Lord, and touch not the unclean thing; and I will

receive you..."—II Corinthians 6:14-18. Kershaw writes his book primarily because in recent years the State has effectively closed down certain incorporated religious organizations because they have preached or practiced ethics in violation of State standards in such areas as, homosexuality, abortion, raising children, etc., etc.

Robert, it seems to me that you, and the brethren with you, were trying fervently not to form anything of a denominational nature with some kind of church "membership." And you kept emphasizing that there are no "members" in a "Ministry corporation." And in your focus on that you were blindsided to the fact that denominationalism is only one aspect of the deeper sin of sectarianism. Sectarianism can manifest itself in brethren naming themselves apart as they did at Corinth. Or sectarianism can also manifest itself in the worst sin of idolatry, that is the creation of an artificial, man-made, religious organization. When any man-made religious organization stands as a substitute for the glorious church organization that Christ is building, either in whole or in part, it is idolatrous!

Robert, when I told you of the Tax lawyer using Billy Graham as the example to us you shocked me by saying, "That is interesting, because in the beginning I wrote to the Billy Graham organization to get a copy of their incorporation papers, and now that is the very same category that our Ministries are listed in." I wondered why you didn't tell that to everybody publicly?? You could have openly said, "We followed the example of Billy Graham in creating our man-made religious corporations!" You can't find authorization from the Word of God for doing it, but you can follow one of the most carnal, compromising, popular, preachers in history in your creation. Is this the "testimony" you have left?? No wonder you did not have the boldness we had in 1962!

In the study of the subject of Christ's "embodiment" (incorporation) of the church, from the Epistles of Paul, we learn that this unique characterization is made some 34 times. On seven of these occasions the church is described as "the body of Christ," or "the church which is His body." (I Cor. 12:12; 12:27; Eph. 1:22,23; 4:12; Col. 1:24; 2:17; Rom. 12:5). In addition, on ten separate occasions Paul emphasizes that there is just "ONE body." (I Cor. 10:17; 12:12a,b; 12:13; 12:20; Rom. 12:4; 12:5; Eph. 2:16; 4:4; Col. 3:15). Some twenty-three times it is stated that there are "many members" in this body—and that includes the ministers.

In addition, it is very plain that the ministry is a vital part of the "body of Christ" and not a separate entity from it. "Now ye are the body of Christ, and members in particular. And God hath set some in the church: first apostles, second prophets, third teachers; after that..." (I Cor. 12:27,28). And Ephesians 4:11,12, "And He (the Head of the church) gave some, apostles; and some, prophets; and some, evangelists; and some, pastors and teachers; for the perfecting of the saints for the work of the ministry for the edifying of the body of Christ, till we all come...unto a perfect man, unto the measure of the stature of the fulness of Christ." In other words, there is no way under heaven, Robert, that you can separate the ministry from Christ's body, and form a separate body just for them! Of course you can do it on paper or charts, but you know you can not "Biblically" do it!!

Now in Ephesians 4, we have preached for many years, that believers are to "WALK in the unity of the Spirit...there is One Body!" We have told others that we are to "walk" in this "one body," and therefore, we will not be a part of any other "body" that men could create. But now instead of walking in the truth that there is but "one body," we are walking with at least Eight (8)

other man made "bodies" (corporations). Sad to say, these other artificial, man-made, religious "bodies" are named after those who are supposed to be ministering among us the truth of the *Word of God* on this subject!

Perhaps, Robert, you equated the consent of a group of your brethren in leadership with the "Unity of the Spirit." They are not the same, Robert. Only when brethren are in line with the Word of God can they function in "the unity of the Spirit" on any given subject. This is most important!

When I asked you what are the "new laws" in the Internal Revenue Code that you made reference to in your presentation, you answered that it is the law of 1954, which was referenced in the Tax book, but was not applicable at the time. If you remember, I told you that the Judge absolutely did rule on that law, even though it was not applicable to us at the time. You can read his clear comments about that law on pages 326 and 327 of the Tax book.

Weyman Zelder gave a beautiful message here on Wednesday eve. (April 6th). He started out by asking questions about the various Ages on our Dispensation chart. And then asked "*What is God's test for this present church Age?*" There were several responses, but none of them gave the exact answer he wanted. So he answered, "**God's test for us today, is to be satisfied with all spiritual blessing that God has provided, (Eph. 1:3).**" And then he quoted I Cor. 12:18, "**God has set the members in the body of Christ as it pleases Him.**" Robert, brother Maurice Johnson also said (almost prophetically) that, due to the IRS threats, later generations of us will be tested all over again by this very same challenge. Robert, to put it simply, you and many others didn't pass the test!

I was a "follower" back in 1961 & 62, and I doubt very much that I could have been even remotely as clear and bold as brother Johnson was on this issue. But, I saw it, and I have upheld it in the past, and I will vigorously contend for it when given the opportunity.

Robert, I hardly know what to say in closing. For I feel that I am the first that should apologize and confess, and ask God's forgiveness, for my part in not being in the place where I could have helped the brethren on this matter. In that regard I have let you and the others down. I am ashamed and ask your forgiveness as well!

Love in Christ, your brother,

Jack Langford  
(4/12/05)

Copy sent to John Morey