

December 1, 2005

**Greetings, brother Bob Harrison, and likewise to all the brethren who
either read, or heard read, your letter to me of Sep. 12, 2005.**

Thank you very kindly for your response. The reason I wrote directly to you was, of course, in reply to the paper you sent to me by way of brother Robert Grove, dated 5/7/05. As far as I know that was your first ever written correspondence to me. It follows that my reply very well may be my first ever written correspondence to you. Now you have taken the pains to make this direct response. I deeply appreciate it. I consider your letter to have every carefulness and appreciation for me that you wanted to show. Thank you, again.

I also want to assure you at the outset that I have read and studied your material very carefully, not just with a critical mindset, but asking myself throughout, "can this be correct?" and "is this the truth?" I fully realize the persuasiveness of your arguments as given. I realize that this response from me has taken a longer time than I would have hoped for, but that has primarily been due to other priorities. Brother Dave Bowin has called me several times to ask if I have finished consideration of your letter. I told Dave that I was about finished with some long hours at work. Therefore, I was still in the process of making sure I gave every full and honest consideration to the material, and to the perspective and reasoning involved in your conclusions. I only hope that you will give equal consideration to my responses.

At the heart of your material is a representation of what you think a "Ministry" corporation is. This has required additional research on my part to check out from the authorities on that subject. Likewise you gave a representation of what you believe the government's delegated authority is. In the course of this paper I will respond positively to both of these issues. In addition I am going to take up a central aspect of the subject of the "Ministries" that has never been taken up before in this exchange of letters. I am also going to arrange this subject in a more sequential manner, hopefully to make it more comprehensible.

You say that my letters on the subject at hand "clearly manifest its extreme importance" to me. Yes, it is important to me and, as you shall see, I have no fear of impropriety. You could easily see why this might be so by the detailed explanation in my first letter to brother Robert Grove on the subject. However, on the other hand, I am sure these few letters of mine are an insignificant "drop in the bucket" compared to the "*several years of consideration*" that you and others in leadership have spent on this issue. I realize that you would never have spent that much time on an issue (and you stated "*several years*" twice on your first page, probably for emphasis) were it not that you considered it of utmost importance, yourselves. So, I am glad to know we both might agree that it is an important subject.

In an earlier letter I likened this subject to the danger of cancer. Cancer is a danger that creeps upon us in very slow and insignificant ways. In the early stages of cancer most people are oblivious to the danger and therefore to the importance of getting an examination. But in the latter stages there is no questioning by anybody concerning *the importance*.

Therefore, it would be proper to start this letter by a careful review for all of us as to just exactly why-

THE IMPORTANCE !

First of all, let us look from the perspective of Jesus Christ our Lord, who is the Head of the "church which is His body." I think we all would agree that He *preempts* the field on the subject of "**Ministries**," since He has said so much about them in His Word. I will no longer presume that we agree on this issue! It is an amazing thing to me that absolutely nothing has been said by those of you who are now actively engaged in building these non-profit "**Ministry**" organizations about what the Head of the church has said *directly* and *precisely* on the subject of the "**Ministries**." Of first importance, therefore, is to make sure that we know the "**facts**," and can agree on the facts, of what the Head of the church has revealed on the subject. Here then, is the real starting place, because if we don't know what Christ has said on the subject then we can rattle our brains for years and accomplish nothing but mental gymnastics.

Jesus Christ said, as recorded in Matthew 16:18, "I will build My church..." In addition, in Paul's Epistles we are given the revelation that the church Jesus Christ is building is composed of a multiplicity of "**ministries**" (the primary Scriptures are I Cor. 12:4-12; 28-31; Rom. 12:4-8 and Eph. 4:7-12). It can well be stated that the church of Jesus Christ is actually *one large "ministry body"* composed of numerous, smaller individual "**ministries**." These ministries are likened to all the individual parts of a body functioning in their own sphere, yet intimately connected together and interdependent, thus ultimately for the benefit of the whole organism. In I Corinthians 12 each of the ministries presented is vital, and yet there is an order of authority ("first," "second," "third," etc.) that must also be observed. The translation of the Greek into the English as "**ministries**" is accurate (see, NKJV "**ministries**" and NASV "**ministries**"—I Cor. 12:4). A careful look at the introduction to this passage will show that these "ministries" are:

- 1.) all derived from, and are "**gifted**" by the same Holy **Spirit** of God (I Cor. 12:4);
- 2.) and all the "**ministries**" are of the same **Lord** Jesus Christ (12:5);
- 3.) and for the "over all effect" or "**workings**" of **God** the Father (12:6).

These "ministries" are for the practical functioning and upbuilding of the church that Christ is building. The whole Divine Godhead (the Tri-unity) is actively involved as the designer, energizer, and subject of them. This is the only church Christ is building, and these are the only "**ministries**" of the Lord Jesus Christ, and furthermore, these are the only "**Ministries**" authorized by the Word of God!

Now consider carefully this last statement! Obvious to all of us is the simple fact that the man-made "nonprofit religious organizations," called "Ministries," that you brethren are now building are *not to be found anywhere in the Bible*. No matter how you describe them, or what guise you place upon them, they are not to be found in the pages of Scripture! "Ministries" are found in the Bible, but not the ones you brethren are now building. The ones you brethren are now building have their own "**distinctive identifying names**," their own "**Bylaws**," their own "**Board of Directors**," their own "**Articles of Incorporation**," etc., etc., etc. You cannot place your fingers on one single verse in the Bible that describes the "Ministries" you are building! Nor can you place your fingers on any passage of Scripture **authorizing** you to build *any other kind* of a "Ministry" other than that revealed in God's Word! Resorting to Caesar or the government will not help you here because, as we all know, Caesar's blueprints for "Ministries" are NOT God's blueprints for "Ministries."

Now, if we all agree to this "*fact*" then, in actuality, we could conclude this whole subject right on the spot if we wanted to! We can conclude, therefore, that your "Ministries" are positively NOT authorized by the Word of God! and are certainly not energized by the Spirit of God! The only other alternative that some take, of course, is to believe the Word of God is not complete, that it is not to be regarded as applicable, practical, or even relevant on this subject! Shall we rule that alternative out? Anything having to do with these *Scriptural "ministries"* and this "church," we had better believe, is *highly important* in the sight of God! The revelation of God is complete, and applicable, very practical, and most certainly relevant on this subject! I will not take the space in this letter to explore further, from a positive perspective, on the subject of the "ministries." Some of the ministries were miraculous and transitional in nature. Suffice it to say, the rest of the Word of God contains many, many pages of minute details of instructions, directives, qualifications, examples, and warnings concerning the works and workers of these "*ministries.*"

The total circle below represents the Church of our Lord Jesus Christ. The individual parts or sections of that Church represent many, but not all, of the revealed Ministries of Jesus Christ.

To think that mortal, uninspired man would attempt to create an artificial "Ministry" is as unspiritual, faithless, carnal, and idolatrous as to think that he could create the whole composite "Ministry (the Church)" in the first place! An individual "Ministry" is as Divine an organism as is the whole composite body a Divine Organism!

Building with Christ!

Perhaps the most amazing thing about these "*ministries*" and the church Jesus Christ is building is the revelation that we can have a part with Christ in building this Divine institution. Incredible as it may seem, God wants us poor, forgiven sinners to join with Christ in His building program. In I Corinthians 3:9 we are given these amazing words, "**For we are God's fellow workers**; you are God's field, God's building. According to the grace of God given to me, **like a skilled master builder I laid a foundation, and another man is building upon it.** *Let each man take heed how he builds upon it.*" (See through verse 15). (See also II Tim. 2:15; Heb. 13:21; Col. 1:29; Philip. 2:13; I Cor. 16:10; II Cor. 6:1; etc.) To build any other "ministry," other than that revealed in the Word of God, is a denial of the *sufficiency* of the Word of God on the subject!

The Word of God, of course, constitutes the BLUEPRINTS for this building program. "***All Scripture is inspired by God and profitable for teaching, for reproof, for correction, for training in righteousness; that the man of God may be adequate, equipped for EVERY GOOD WORK,***" II Tim. 3:16,17. Therefore, any man-made religious "ministry" is not a "Good Work."

The simple formula that we have placed before every work of man to test its caliber and accuracy is simply the following Scriptures—"Without faith it is impossible to please God." "Faith cometh by hearing and hearing by the Word of God." "Whatsoever is not of faith is sin." (Heb. 11:6; Rom 10:17; Rom. 14:23). Now if we apply this simple test to these man-made Religious Ministries that you brethren are now building you would fail miserably and totally. Remember, following Caesar's blueprints for creating "Ministries" will not qualify you as following God's blueprints. Nor would having "Faith" in Caesar's artificial organizations qualify you for having "Faith" in God's Divine organizational revelations! Caesar's blueprints amount to "Wood, hay and stubble." "Every man's work will be revealed, as by fire," at the judgment seat of Christ! The basis for that judgment will be God's blueprints—His Word! In light of the Scriptural truths above I could, once again, easily close this letter right at this point by asking the following questions, and you can answer them "yes" or "no":

- 1.) Are the "Ministries" you brethren are building as of 1999 the same ones indicated above?
- 2.) Are the "Ministries" you brethren are building as of 1999 according to the Divine blueprints indicated above?
- 3.) Are the "Ministries" you brethren are building as of 1999 gifted by the Holy Spirit, per I Cor. 12:4?
- 4.) Are the "Ministries" you brethren are building as of 1999 of the Lord Jesus Christ, and in His name, per I Cor. 12:5?
- 5.) Are the "Ministries" you brethren are building as of 1999 for the works God intended to be accomplished, per I Cor. 12:6?

If you cannot answer "YES" to all five of these simple questions above, then I can say without any hesitation, or fear of successful rebuttal, that the "Ministries" you brethren have been

building since 1999, are a denial of the sufficiency of the Word of God, and are of the *Devil*, and furthermore, they will only cause *confusion!*

Having seen the importance that God the Father, the Lord Jesus Christ, and the Holy Spirit place upon this subject of the "Ministries" let us look at the importance that those who have ministered before us, and who by their ministry have virtually founded our congregations, have placed upon it.

Enter- Maurice M. Johnson

In 1952 I listened to a man who ruined my potential career. The man was Maurice M. Johnson, and my career that was ruined was my career in man-made, artificial "churchanity," and artificial, man-made "ministries," *both* of which I had been an avid participator in.

I have rarely ever spoken about this, because it is somewhat embarrassing. But, one night when I thought I could no longer take the mental and spiritual strain I was under, due to the things I had heard from Mr. Johnson, I walked out upon the roof of the Bible Institute of Los Angeles (13th floor), and looked down. "Why not," I thought, "then all of my confusion and misery would be over." The battle that was going on inside me seemed to be not merely a battle of light and darkness, truth and error, but even a battle of life and death that I could not bear. God had mercy upon me and brought me to a place of rest in His comforting Word. As long as I was in a state of confusion I should do nothing, until such time as I clearly saw the truth, and had the strength to walk in that truth one way or the other.

Instead, of course, I eventually sacrificed my ties to everything man-made in religion. I committed suicide all right, but it was the kind of suicide God wanted—death to present day idolatry. "*What agreement has the Temple of God with idols?...Therefore, come out from their midst and be separate, says the Lord. And do not touch what is unclean; and I will welcome you, and I will be a Father to you*" (II Cor. 6:16,17& 18).

One Sunday morning, instead of going to the services at the great downtown "Church Of The Open Door," I went to a little, unattractive, rented meeting hall over on 28th and Sichel streets in Los Angeles. Everything I had heard about Maurice M. Johnson was negative and vicious, but at the same time I could not shake loose from the beautiful truths he gave. Therefore after the meeting was over, a brother, who may have recognized me, came up and carefully asked why I was there. I told him I wanted to hear from one of them just exactly who this Maurice Johnson was, and what he stood for. That brother took me over to the side and introduced me to Dr. H. G. Ross. Brother Ross was a very gracious shepherd, and like a patient father he took me on a journey, for he had been with Maurice through a ministry at the famous "Trinity Methodist Church," through a ministry at "Broadway Methodist Church," (which church my mother, brother and I were accepted into and joined before the whole congregation in 1950 when we first moved to the Los Angeles area), and through a short, but spirited creation of the "Maranatha Tabernacle," (which building still was occupied by some other "church" which I often passed by, not knowing the history behind it), and was now in a walk of total separation unto Jesus Christ. During that journey it became evident that the real difference between brother Johnson and the several "great preachers" that I knew, was simply that Maurice was going to WALK in the truth and not just talk it! Now I realized why they hated him so much. He stood as a severe rebuke to their ungodly, compromising conduct.

"the Temple of God"

"Christendom" had done a horrible job in protecting the truth about the "church which is Christ's body"—"the Temple of God." Human religious tradition which had accumulated over the centuries had blinded my eyes from seeing the beauty and simplicity of the church of Jesus Christ. When I had studied Church History (It was the very first course I had at the newly started Brook's Bible Institute of St. Louis, where I had been saved in 1949), it was the most discouraging and ugly thing I ever saw, because it was the history—not of the body of Christ—but of man-made religion. The professor (a Presbyterian minister, and a devout Christian) earnestly tried to salvage the truth of Christianity from the midst of all the debris of the long, ugly and bloody history of what was called "Christianity." In so-called "Church History" the most perplexing question that plagued every student was "where in all of this history is the true church of Jesus Christ?" Whatever happened to the "body of Christ" that thrived at Pentecost and for some forty years thereafter?

As the Temple in Jerusalem stood as the centerpiece of Israel's attention and service and for a testimony to the world during the Law Dispensation, so it is that the present spiritual Temple (Eph. 2:21&22) stands as the centerpiece of the church's attention and service and for a testimony to the world during this present Dispensation of Grace. Consequently, the Shekinah Glory of God indwelt the Temple in Jerusalem. So also Jesus Christ, who is "the exact reflection of God's glory" (Heb. 1:3) through the Spirit, indwells the present spiritual Temple. This supernatural indwelling constitutes "the church which is Christ's body." Christ has Divinely incorporated that one and only true church.

Israel of old began to get spiritually lazy and indifferent to the vital importance of the Temple God had designed and permitted Solomon to build. They allowed idolatrous worship to intermingle in the affairs of that Temple, even filling its courts and very rooms with blasphemous religious caricatures. Likewise Christendom followed suit. In the process of time they did not think that the beautiful truths about the body of Christ were practical or relevant. They, likewise, brought in the debris of pagan human tradition to clutter its halls, and allowed the cobwebs of indifference to hang on its sacred walls.

the Highlight of his ministry

Thus, I say again, when I sat under the ministry of Maurice M. Johnson, all the debris and cobwebs of man-made religious traditions were swept away from my eyes and I saw, with a degree of clarity, the full truth of the body of Christ as the sacred Temple of God on earth today.

Brother Maurice M. Johnson, humanly speaking, was the one God chose to use in directly bringing into existence many assemblies across this United States of America, and indirectly, in several parts of the world. That ministry began in earnest in 1927 when he stepped outside anything man-made in religion. When he began to do a thorough housecleaning job in the realm of religion he, of course, lost all his sectarian friends and popular acclaim. Out went the clerical titles, the pagan holidays, the artificial missionary programs, the Sunday Schools, water baptism, the so-called "Lord's Supper," church buildings, religious incorporations, etc., etc., etc. He came to realize the transition period in the book of Acts, the uniqueness of the ministry of the apostle Paul for this church dispensation, the "mystery" of this age of Grace, and a balanced position on the subject of the Kingdom of God. Some have asked, and rightly so, how is it that he came to see with clarity so many of these things that we now embrace? I can only say, as I have thought seriously about that

question, that God gave him these truths because he was willing to walk in them! The more he "walked," the more God gave him! It was just that simple!

Some of us older ones were reminiscing, a few months ago, about the ministry of Maurice Johnson, and we all agreed that the Tax Case Testimony was the highlight of his service to the saints. I believe that it was most certainly a very high point in his ministry.

I will add, without any fear of contradiction, that this "high point" of testimony was reached on the precipice of a very critical juncture where he could have succumbed to the very appealing invitation to just create "*Nonprofit Ministry Corporations.*" Had he done that, I can assure you this "high point" would have been *trashed instantly*. The testimony would never have been given!

Yes, I was one of those who was there! I knew especially what a critical moment that was! I would not lie to say that I felt in my bones the intensity of the moment. What an easy thing it would have been to just say, "O K, if that is all the IRS wants, we will do it!"

My Experience in "Ministries"

The Church of the Open Door and the Bible Institute of Los Angeles were overflowing with just exactly these types of "*Ministries.*" I had been mingled with many of them. They had a "Ministry" for everything imaginable. The Church supported numerous "Missionary" programs. In fact, several foreign countries had let it be known that if you were associated with some "Missionary Organization" you were not welcome in their country, because the confusion of so many "Missionary programs" was overwhelming. We even sometimes joked and said, "if you want to go to a certain foreign country, whatever you do, don't join a Missionary society. Just go as 'John Doe' and you will have little trouble getting in." We were constantly being trained for, and encouraged to select from "Prophecy Ministries," "Ministries of Education," "Ministries of Music," "Youth Ministries," "Child Evangelism Ministries," etc. "Evangelistic Ministries" were very popular. There were several evangelists and Bible teachers of specialized fields popular with the student body.

I personally served with a ministry called, "The Watchman on the Walls Club." It was a ministry to reach Jews. We would go down to the beach walkway in Santa Monica on Sunday afternoons and preach to the Jewish people who often congregated there. We had signs in Hebrew and English. They called this area "Little Israel" because there were so many Jews there. (Of course, the only ones usually ever saved were Gentiles.) I also served for three years with an organization called "The Biblical Research Society." It was actually a Jewish ministry. However, its activity and literature was designed for Jewish rabbis. In addition there were Bible classes conducted by the organization as well. I was begged to assist another Bible College Student in establishing the "Big Brothers" organization which was picking up young boys off the street. I could not do it because I was too involved in other organizations. Later this organization became nationwide. I was also sent out by the Bible Institute to teach classes at a Baptist church, where I continued after the Sunday school in the mornings, to also begin a young peoples' Bible study group in the evenings and on Wednesdays because the church had no such meetings at that time. In Saint Louis, before I moved to Los Angeles, I was elected as the president of the "MYF." This was the local Methodist Youth Fellowship Organization. They put me there because of my apparent newfound enthusiasm for things in the Word of God (I had just been born again). It was certainly not a reflection on my intelligence and capability, but on the Methodist poverty of being able to find any "enthusiastic" person who would lead. They wanted to borrow from my spiritual joy to enliven their liberal

organization. I was only sixteen at the time and really didn't realize what was going on.

Like a cancer growth these "Ministries" only borrowed strength and vitality from the real ministers and then applied it to their man-made organizations. This only encumbered the real body of Christ with life-sucking bureaucracy. The organization itself does not enhance the function of the body of Christ, but the body must strive to function in spite of the cancerous growths. The Devil will often mix God's "Blueprints" for the ministries with Caesar's "Blueprints" in order to make them acceptable to believers. We should hate that with a passion, even as God does!

You brethren rightly understood that God's Word takes precedence in the field of building "churches." So you have not done that! Did you ever think, and did it not occur to you, that the very same Word of God takes precedence in the field of building "Ministries"??? So if you want to build a "Ministry" just look at the "Blueprints"!!! They are very plain!!! Therefore, I say again, if it is wrong to build an artificial "Church" then of course, it has to be just as wrong to build an artificial part of a church, a "Ministry."

"Christendom" is a very deathly sick organism. It is in the terminal stages of a cancerous death primarily due to the fact that its builders are not willing to walk in the truth of the Word of God. Its body is swollen out of proportion with bulging cancer—the cancer of artificial "Churches" and artificial "Ministries." And now I have lived long enough to see some of these very same "cancerous growths" begin in our very midst, and it makes me sick and shocked that you brethren are reverting back to the same carnal justifications I heard for several years, while I was trying to extricate myself from that type of artificial religion. And so you wonder why I think it's important!!! Sometimes I am ashamed of myself for not screaming louder!!!

Analysis of the Chart

If you look at this second chart carefully you will note several important things—and these are really the things you brethren are effectively trying to justify, whether you like it or not:

- 1.) These Ministries are not connected to the center. Though real Christians may be a part of them, yet the Holy Spirit does not directly energize the organization created.
- 2.) They overlap the outer edge of the true Ministries in the body of Christ that God has created. This signifies they are partly believers and partly man-made institutions.
- 3.) They characteristically block out the name of the Lord Jesus Christ under which all true Ministries are uniformly gathered and do all their work.
- 4.) They now wave their own banners, and operate under their own names, and draw unnecessary attention to themselves instead of to Christ.
- 5.) They are not integrated into the "body of Christ" because they are not a part of the "body of Christ." They now have their own individual "bodies."
- 6.) They can all act independently of each other, and with actual indifference to each other, because they are all isolated and SELF-sufficient.
- 7.) Their work is all encumbered with the artificial bureaucracy of man-made organizational "Bylaws," "Board of Directors," "Articles of Incorporation," "Minutes of Meetings," etc, etc.
- 8.) They have the effect of blocking out of view the real, God-given "Ministries" of our blessed Lord Jesus Christ. Consequently, you try to make them as insignificant as possible!
- 9.) They add untold confusion to the purposes of God on earth today. They stand as a substitute for the real Ministries. Religious service is attributed to them—hence they are idolatrous!
- 10.) Of course, they achieve the singular and highest goal of all—tax-exemption.! What a marvelous and wonderful achievement in the light of eternity!?!?

Brother Harrison, you said on page 12 of your first paper, ***"The functioning of the Body of Christ is not to be submitted to Caesar for approval or incorporation."*** Since it is obvious that in the Church which is Christ's Body the individual ***"Ministries"*** are all given for the vital ***"functioning of the Body of Christ,"*** how in consistency with your statement can you possibly come to the conclusion that you should submit the "Ministries" to incorporation by Caesar???

Why did we reject the 501(c)(3)???

So I say again, when we were presented in 1961 with that offer to form "Ministry Corporations" the temptation, on the one hand, was to think, "why not; it's not so bad! This is just a borderline compromise! etc." Had Maurice said 'O.K.' they, no doubt, would have handed us the 1023 form once again (They had given it to us the year before in 1960, and brother Johnson filled it out with honest Biblical truths, and they would not possibly accept it). We could now have filled it out according to what they would have liked, and then we would have been classified as a "501(c)(3) Non-profit Religious Corporation," because that was the latest designation since the 1954 Tax Code, or more particularly, since the implementation of the 501(c)(3) section in 1959.

And just think of it—there never would have been "The testimony" about the true church—"the church which is Christ's body." When there is talk about how much time you or I have spent considering this issue, just remember brother Johnson, and some others with him, had spent more than *three decades* in preparation for this moment. Thank God, he had not wasted his time in talking to lawyers, to see if we could win, nor theorizing about finding some compromising way to squeak by, and create just an "little itsy-bitsy" man-made Religious Organization. No, he hadn't wasted his time. He was more than instantly ready. When He came out of sectarian "Churchanity" he also came of the multiplicity of their "Ministry" programs. Likewise, when I came out of man-made religious organizations—the Church of the Open Door, etc.,—I also came out of the various "Ministries" I had been associated with. Maurice Johnson's eyes and heart were focused on the Head of the church and His instructions—thank God!

Pardon me just here, brother Harrison, but I winced when I read you theorizing as to why you thought the brethren rejected the "Ministry" corporation offer in 1961. You said, "the brethren were so focused on the issue of the truth about the Church that they could not focus adequately on the issue of taxation. They saw the issue of taxation as a threat to the truth about the church." And then you continued to say, "when each (Caesar and God) is operating within their own delegated sphere there is no conflict." This is an incredibly false deduction in light of the actual "facts."

Brother Bob, don't you realize that we never for one instance thought that "the issue of taxation was a threat to the truth about the church"? In addition, we had no reservations whatsoever about recognizing the government's place of authority in the realm of taxation! We quoted the whole of Romans 13: 1-7 to demonstrate this (see Tax Book, pg. 302). We realized perfectly that "when each (Caesar and God) is operating within their own sphere there is no conflict." That was our *whole premise!* It was The IRS that had *mixed* the two issues together, and in addition had defined the Church as a man-made Religious Corporation according to their specifications! And unless we met their specifications about forming a Church, or a Ministry, there would be no tax exemption for us.

Therefore, *we had to separate* the two issues! In obedience to "God's authority," we were not about to comply with the government's demand that we form a religious corporation according to "their specifications," be it a church or a ministry. In that realm we don't take orders from the government! *God did not delegate to the government the authority to tell us how to build a church or a ministry!* Therefore we made a clean *separation* between the two spheres of authority. We would submit to Caesar on the subject of taxation. However, we would not build an artificial man-made "Ministry" any more than we would build an artificial man-made "Church." If the IRS was going to accept us as a religious entity, it would have to be on God's terms. If they would not accept us on God's terms religiously, then we would not have tax exemption from the sphere of authority

that was Caesar's. We were not going to mix the two spheres of authority. I hope this is clear!

On the other hand, brother Harrison, you brethren are the ones, in 1999, who failed to separate God's authority and Caesar's authority. You allowed Caesar to tell you to how *create* a "Ministry" (which is not Caesar's authority to do) in order to get his recognition (which is the area of Caesar's authority) for tax exemption. Caesar carefully *blended the two spheres of authority together* and you brethren *did not separate them*, and therefore created your "man-made Nonprofit Religious Ministries," in order to get the tax exemption! But more about this later.

Why did we win the Tax Case?

Of course, when we rejected the offer to form a "Ministry Corporation" we were, in finality, thrown into the trial of the Tax Case Testimony. The last words of the IRS lawyer were, "I'll tell you one thing for sure; there is no way you are going to win this tax case!" Why was he so positive??

So I ask the questions, "Why did we win it?" "How was it possible?" And why were they so positive we could not win this case? I don't think, to this day that most of you realize how it was that we won that case! Let me tell you something that may shock you! We could have been in court all year long, and given our testimony that we were an organized church, but that would not have sufficed! That, *by itself*, would never win the case for us! If the law demanded positively that we had to be an organized church incorporated with the state according to the IRS specifications, then all our efforts would have been in vain. We would have lost the case! And that is precisely why the IRS said we could not win the case! They only knew of the 1939, 1954, and that part activated in 1959, Tax Laws. Those laws all seemed to say the very same thing—*you've got to be incorporated!*

So then, how did we win the case? Here is how it was won! Did you ever hear of the old saying, "*They lost a battle, but won the war*"? That is really what happened in our case from a "*legal*" perspective, and now let me explain it to you.

You brethren have constantly brought up the fact that the Judge ruled against us on the legal issue of whether or not congress or the IRS has the right to define what a church is. And that is correct! And that is the one battle that we lost. Actually, that battle was strictly Dalford's argument! Dalford did not think that we should go into this case with just one contention—that is, that we are an organized church and should therefore be granted tax exemption! What if the court rules against us?—what do we have to fall back on? He thought a second approach was therefore advisable and he single-handedly launched into it. I don't think any of us put much stock in it, but nevertheless Dalford did pursue that thought. Sometimes a person will err in the direction of their pursuit. However, even in the research that eventually was to support the error, we sometimes find something valuable, or even vitally important! So it was in Dalford's research on the subject of congress's or the IRS's right to define a church. He found cases where the IRS standard definition of "incorporation" was not the "all powerful" law that they thought! For instance, a broader interpretation of "incorporation" had been found to also be acceptable to the Federal Courts in determining an organization's rights to be recognized as a "Tax Exempt Organization." These cases involved other charitable organizations. The principle had never been applied to a Church before, but a church was in the very same category of a charitable nonprofit organization. Therefore Dalford applied these cases to our situation, and they actually gave us the "legal" clout to win! So Dalford lost a battle, yet he actually won the war from a legal posture: read these carefully!

Bok vs. C.I.R., 45F. 2nd 616,

"The term corporation includes **association**, and taking the dictionary definition of an association as a union of persons in company for some particular purpose. We are of the opinion that Congress by this comprehensive and inclusive word meant to include **unincorporated bodies** created by the association of men to carry on some common charitable or educational purpose. The English law recognizes the distinction between the creation of a body capable of accepting the trust and making the donation to it."

See also, *RE Pierce's Estate, 3 T.C. 878.*

Morrisey vs. Commissioner of Internal Revenue 80 L. Ed. 263, Supreme Court.

"The term **embraces association as they may exist at common law**. We have already referred to the definition quoted in that case...showing that the ordinary meaning of the term as **applicable to a body of persons** united without a charter upon the methods and forms used by incorporated bodies for the prosecution of some common enterprise."

and, *Helvering vs. Commissioner, 80 L. Ed. 278.* etc. etc.

The IRS lawyers obviously realized the power of these cases that Dalford found. Therefore, they countered with another argument to try to neutralize it—and they failed—

"EVEN IF THERE IS AN 'ORGANIZATION' IN A BROAD SENSE, THE STATUTORY TEST FOR EXEMPTION AND DEDUCTIBILITY IS NOT MET," they said. But more about this in a later place!

It is a lot like the story in the book of Esther of the unalterable "law of the Meeds and Persians." The king passed a law that could not be changed—all the Jews throughout the empire should be killed. "That settles it!" Haman thought! "The law can't be altered or changed!" Old wicked Haman clapped his hands and walked away waiting for the day! Well, how then did the Jews escape getting killed? When the king found out the shocking reality that the very queen, his wife, was a Jew, and it was all of her people that would be killed, he promptly passed another law, which simply stated that the Jews could defend themselves. Thus, he showed favoritism to the Jews. So, very few people tried to kill the Jews, and those who did were easily overcome by the Jews.

Now that is what happened in our situation. Dalford lost the battle on that particular proposition, but at the very same time, found cases that gave us a **"legal"** standing to complement **our public testimony** in the court room—and we, therefore, won the case. Though our accounting had been somewhat sloppy at times, and though organization may have had some flaws, yet all the ingredients of honesty and integrity were impeccable—even higher than the law demanded.

The Judge likewise saw that the only reason we were not incorporated by the state was because of our sincere religious belief that we were already incorporated. And he recognized that this was a *valid reason* for us not to be incorporated by the state, and therefore said,

"However, in the case of the church in question, they stem from the very doctrinal ties that bind its members together. The members of this church regard themselves simply as **members of the body of Christ**...They have refrained from adopting a denominational name and any written organizational guide supplementary to the New Testament because they believe that to do so would be to add an arbitrary gloss

to Biblical precepts, thus obscuring the Word of God."

It is absolutely amazing to me that the Judge could see the *relevance* of the corporation truth of the body of Christ which we were advocating, whereas Robert Grove can't see it at all!

"We are building on that Testimony of 1961!"

And now you continue to say that you are building on that testimony of 1961-2. Absolutely, the only proof that you have offered, that you are building on the testimony of 1961, is the constant affirmation that *"we are building on the testimony of 1961!"* ***That is it!!!*** I can't find anything else in either of your papers, or in Robert's, to validate your claim! When I said that we built upon the testimony of 1961 I gave you positive evidences! We sharpened up our accounting records! We gave quarterly and yearly reports on it. We prepared signed documents stating our financial directions. We openly publicized the judgment of the Federal court, and offered this evidence, over and over again, to the IRS departments in several parts of the country. Dalford kept us informed about other organizations who had come to also use our court decision *successfully*. In addition we publicized in tracts, and on the radio, and in person, to the facts that "We are not building anything man-made in Religion," and we didn't lie about it! We made clear, clean statements that could not be contradicted!

And yet you stubbornly continue to affirm that "we are building on that testimony!" Of course, your affirmations are not proof you are doing it! When we know, in fact, that the exact testimony was, **first of all**, that we are already incorporated as a nonprofit, religious body, the "church which is Christ's body," and **secondly**, our rejection and abhorrence of creating any kind of a man-made religious body, and **thirdly**, rejecting the specific offer to build man-made "Ministry Corporations,"!—Now that is the testimony of 1961-2!! And now you are going to build on that testimony by, **first of all**, saying that "the truth about the body of Christ is irrelevant to the issue!, **secondly**, "we are not adverse to building certain man-made Religious Organizations," and **thirdly**, by specifically building man-made "Ministry Corporations" according to Caesar's blueprints!!! Now isn't that a fine way to build on the testimony of 1962!!! You didn't build on it! *You effectively buried it! You contradicted it in every category!*

You may not have liked my characterization of what you are doing by using the illustration of a track runner in a relay race, getting the baton, and running in the opposite direction. You probably think that could never happen. The reason I gave it is not only because it is an accurate depiction of what you are doing, but I also happened to have actually seen it take place! Yes! I saw it happen when I was on a track team in High School. We found that in training for the relays the passing of the baton was more difficult than running the race. In an important, multi-School meet we thought we had a good chance of winning the mile relay, which consisted of four quarter milers. Our first man was in the lead but the baton was fumbled and the second runner also kicked it into the other lane, and when he slowed down and went over into that lane to pick it up he almost got flattened by the man running by in that lane. He had to duck out of the way, turn back, and pick up the baton. But now he was facing the other direction, and in haste to get going, he started running that way. But then he had a funny look on his face when he realized there were no runners in front of him. In the midst of all of the screaming and confusion one of our coaches stepped out on the track and physically grabbed him by the shoulders and turned him around to run in the right direction. Of course, we didn't know whether to laugh or cry, and did both. We were disqualified to be sure. So

brother Harrison, you are likewise disqualified to build on the testimony of 1961 because you turned around and are running in the wrong direction!

Do you want more proof of running in the opposite direction? Here is another illustration! Immediately after Robert gave his presentation in the Fort Worth area, about incorporating with the State, I asked him in the rear of the auditorium, and near the tract rack if we were going to continue to pass out these studies, and I pointed to them, "Should Christians INCORPORATE With The State?"??? Now this happens to be our 1961-2 Testimony in capsule form! He answered that he "did not know!" He has never said anything else about it, so I guess that he still does not know?

1.) *Of course*, the very title on the front **contradicts** what Robert is doing, because our answer in the tract says, "No," Christians do not need to incorporate with the State because the church is already incorporated by Jesus Christ! and this corporation includes the ministry of the church!

2.) *In addition*, the brochure repeats—"The Tax lawyers chided us for not forming some kind of NON-PROFIT religious corporation (specifically "**Ministry Corporations**")." And now those in leadership are building those very "Ministry Corporations" that we rejected.

3.) *In addition*, we say inside this tract such things as, "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," Yet now, Robert says this truth is "irrelevant to the issue."

4.) *And in particular*, in the tract we emphasize, "The practical and super-naturally efficient functioning of the members of this corporation are given us in the Bible, for example, in the **collecting and disbursing of monies** from several local churches to needy members of other local churches....It is delightfully simple and certain that these early Bible churches had a most effective and efficient CONTROL over **the ministers--all of their servants--in money matters**, as well as in purely spiritual things." And now Robert says in his very first sentence, of his very first response to me, "I am sorry to be in receipt of your letter regarding the way most of us in ministry are currently handling funds contributed by members of the church which is His body for ministry." In reality, what Robert means by this is that he is sorry that I still believe in "the practical and super-naturally efficient functioning...of this corporation...in the collecting and disbursing of monies...(by) the ministers," as stated above. So what you are doing contradicts this testimony!

Now I can give you another illustration of what you brethren have done other than the example of the track star! And this may be more acceptable, because I will now agree that you are building on the testimony of 1961. Yes sir, you are in fact building on it—after you dug a hole six feet deep, and six feet in length, and 2 1/2 feet wide, and buried it with your arguments, and have piled more dirt on top it, and packed it down with more arguments, and have erected a monument saying—"IN LOVING MEMORY OF THE TESTIMONY OF 1961, Monument donated by the generosity of the local Ministry Corporations."

"multi-faceted issue"

Having read my first letter to Robert, I am sure you realized that I considered this subject to be a "**multi-faceted issue**" as well. I certainly didn't think it was necessary to repeat all of that material to you once again. Briefly stated, I had already discussed the following issues:

1.) The church of Jesus Christ is already embodied (incorporated) by Jesus Christ. This is not mere theory—this is an all encompassing practical reality! That "One

Body" is sufficient for every aspect of our functioning, and what we are to walk in! We are not to build any other religious "bodies." Therefore, it would be blasphemous for anyone to try and create another Religious body to the satisfaction of the IRS and/or Caesar. Of course sectarians, who don't follow God's blueprints in the Word of God, do it all the time!

2.) This church is composed of "Ministries" all of which are vital to it. It would be just as presumptuous and blasphemous to try and create an artificial "Ministry" as it would be to try and create an artificial "Church." Of course, sectarians do it all the time and think nothing of it. After all, if they have no conscience against creating an artificial "Church" in the first place, then, most certainly, they would have no conscience against creating an artificial part of a church—a "Ministry." And God's blueprints about "the Ministry" might just as well be insignificant, impractical, out-dated history.

3.) In light of the wonderful Temple God is building today—"the church which is Christ's body"—all of man's artificial religious organizations, including "Ministries," are nothing more than modern forms of *idolatry*, and "what agreement hath the temple of God with idols."

4.) The ministers in 1961 rejected the offer to form "Ministries" as the solution to the problem we were facing with the IRS. Thus, we were firmly placed in the position of giving a beautiful testimony for two days in court. There never would have been such a testimony had we not first *rejected* their offer to compromise and form "Ministries."

5.) The fact that the ministering brethren in 1999 decided to change our position of 1961, and to form *man-made religious organizations* called "Ministries," has created a host of realistic problems of *confusion* that most of you try to ignore, not the least of which is the fact that we continue to advertise both before the general public and before our various congregations, that "we are *not building anything man-made in religion*," and again that "we are *only building* Christian lives, and homes, and the church which is Christ's body." And this is a lie! And, furthermore, it remains a LIE no matter how you try and define words.

"one smooth stone"

So, since I didn't want to be repetitious with all of this, it is true that I primarily presented a "single-faceted" issue in my response to you, brother Harrison. To you, directly, I only dwelt on number 4 above, concerning the historical inaccuracy implicit in your paper. Which inaccuracy, by the way, was *actually never addressed* in your response. You answered in many words to be sure, and with many arguments, but you actually never met *the precise point* I was bringing out. Allow me to repeat this point again with a little more emphasis, just to make sure you get it—

In 1961 we were offered the opportunity to form "non-profit Religious Ministry Corporations." Had we accepted this offer, as I said earlier, they would have handed to us the Forms 1023, and having filled it out properly we would have incorporated various "Ministries" under the 501(c)(3) Tax Code, which was the expressed classification since 1959. As they said, "all of our troubles would be over," and of course, *we would never have had the testimony of the Tax Case trial*. However, since we refused this offer there was consequently the Tax Case trial testimony, which testimony you say was great!

Now, brother Harrison, if instead of Maurice M. Johnson, Ed Stevens, Wilbur Johnson, etc.,

we had Robert Grove, Bob Harrison and others in 1961, faced with that offer, in light of all their argumentation and explanations, they would have no doubt gladly accepted the offer! After all, they would not want to continue being "*in violation of the law since 1959*," and since the truths about the church being the body of Christ (the "corpus-Christi") had "*no relevancy*," and since it would not be offensive to them to create a "*religious organization*" of certain characteristics, and since "*in obedience to God's messenger, Caesar*," they would most certainly be eager and "*bold*" to comply with the simple request of the IRS, and form "Ministry Corporations." And consequently there never would have been the Tax Case testimony!! Is that clear, brother Harrison??? *THERE NEVER WOULD HAVE BEEN THE TESTIMONY OF THE CHURCH WHICH IS CHRIST'S BODY!* That testimony vaporizes!!! It would never have taken place!!! The IRS and the government, and all the sectarians would never have seen the testimony of the Tax Case!

All the IRS wanted to see was some sort of man-made Religious Ministry Corporations and not the "body of Christ." NOW, It would not make the slightest bit of difference *when you did it*, whether in **1961** or in **1999**, *THE EFFECT WOULD BE THE SAME!!!* The IRS, and the world for that matter, would only see what they wanted to see, which is the "*man-made* Nonprofit Religious Organizations!"

So brother Harrison, there is no way possible, in light **of the facts**, that you can possibly "build upon the testimony of 1961," as you so strongly chose to affirm, by building a "man-made religious Ministry organization," when **in fact**, your arguments and actions would have destroyed the Testimony in 1961, and they would, most certainly, have destroyed it again in 1999!!!

Now this "simplicity" should have caused you to at least stop and reconsider your position very cautiously. I am sure you realize that "one smooth stone" can be lethal! And certainly you should have reconsidered the "multi-faceted" issue I presented in my initial letter to Robert, instead of slighting my "simplicity." Simplicity, as you should know, can be a very powerful weapon. Just ask old Mr. Goliath. Young David killed a crafty giant, who was a skilled, experienced, man-of-war, with just one smooth stone! That was really all it took! Amazing! And now I will guarantee you one thing, brother Harrison—your doctrine of "Ministry Corporations" is going to have a very serious *headache* for the remainder of its existence, due to this simple fact of history!

"FACTS"

I like very much what you said, "*if you deal with the same set of facts that I am dealing with you and I will arrive at the same judgment.*" I certainly believe that! And what are the facts? No one interested in arriving at truth in judgment will ever torture the data of evidence (the facts) that leads to the truth. One should certainly test, or torture if you please, an experiment involving the data of evidences (the facts), but never torture the data (facts) itself. If one tortures the facts enough he will *bend them to suit his theory!* To arrive at true judgment one must be willing to face the "facts" which lead to the truth! And one also must be willing to face the truth once he arrives there—for the truth is not always compatible with our wants and wishes!

The process of honest inquiry is normally what rewards us with the right answers! If there was anything I ever learned from the ministry of brother Maurice M. Johnson it was two-fold: 1.) "Prove all things. Hold fast that which is right!" "Examine yourselves whether you be in the faith. Prove yourselves." "And they searched the Scriptures daily whether these things were so." (I Thess. 5:21; II Cor. 13:5; Acts 17:11). and 2.) "Earnestly contend for the truth," and "walk in the truth" no

matter what the cost of persecution from your family, or "fair weather friends," or the world of the "religious infidels." (Jude 3). Can we start right now and put down "**Fact number One:**" Had the position on this issue, that Robert Grove and Bob Harrison now postulate, been taken in 1961 there never would have been the Tax Case testimony! Your present position would have destroyed the testimony in 1962, and it most certainly has the effect of doing the same since 1999! Consequently, your representation that you are now "building on that testimony" is false, and must be rescinded! It is not only *not factual*; it is *the opposite of the truth!*

The Characterization of the 501(c)(3) Ministry Corporations

Of primary importance to you, brother Harrison, is your characterization of the 501(c)(3) Ministry Corporations that you brethren are now building. First of all, therefore, I will list those characterizations in the order in which they appear in your paper:

- 1.) "The 501c3 does not do anything as would a person since it is lifeless"
- 2.) "The 501c3 is established for the purpose of executing the business-oriented aspects (the transactions dealing with the material assets and the flow of assets)..."
- 3.) "This material asset focus associated with religious activity of people is, therefore, the genesis of the IRS categorizing the 501c3 in the religious organization category."
- 4.) "I believe that this accurately reflects the proper view of what the activities are that the 501c3 is involved in as an organization." "I realize that you do not agree with this."
- 5.) "This is true of the gospel funds as well. These funds are lifeless and associated with material asset flow."
- 6.) "Our 501c3 approach has no members," and "No people are in the corporation."
- 7.) "The 501c3's that we have established do not incorporate saints."
- 8.) "The 501c3's we have established are about material assets." and "The 501c3's involve material assets only (not people)."
- 9.) "But the directors are not a part of the 501c3s anymore than you were a part of your gospel account."
- 10.) "But these business transactions are not a religion." and "How could someone worship a business transaction?" and "Did you worship your gospel account?"

Since, in your 501(c)(3) "Ministries," you are not building the only Ministry Organizations authorized by the Word of God I can not go to the Bible, other than to point out that these organizations, thus characterized, are not there! And since they are not there we must set the Bible aside and go to the worldly authorities that do define what these man-made "Nonprofit Religious Corporations" are, in order to check up on these representations! So here are my sources, that are written by Tax lawyers, educators, IRS specialists, nonprofit incorporation specialists, non-profit business specialists, and non-profit Religious organization specialists:

- 1.) "A Legal Guide to Starting and Managing A Nonprofit Organization" (John Wiley & Sons)
- 2.) "Church and Nonprofit Organizations, Tax & Financial Guide" (Zondervan)
- 3.) "A Nonprofit Organization Operating Manuel" (The Foundation Center)
- 4.) "How To Form A Nonprofit Corporation" (Nolo, Academic Sales)
- 5.) "The Nonprofit handbook" (White Hot Communications)
- 6.) "Nonprofit Kit For Dummies" (Wiley Publishing, Inc.)
- 7.) "The Nonprofit Organization, An Operating Manual" (Prentice-Hall)

- 8.) "Managing The Nonprofit Organization" (Harper-Collins)
- 9.) "The Complete Guide To Nonprofit Mangement" (John Wiley & Sons)
- 10.) "Managing Nonprofit Organizations In The 21st Century" (Oryx)
- 11.) "Enterprising Nonprofits" (John Wiley & Sons)
- 12.) The Jeff A. Grove Ministries Corporation Documentation

Since it would unnecessarily burden the length of this paper, by giving each specific page number, book and author documentation, I will only give my quotes and notes from these volumes, selected in a categorical order, to somewhat correspond with the characterizations that have been made. Though most all the books say similar things, yet each adds its own distinctive points to be considered. Therefore I will be quoting from all of them. I will save the Jeff Grove documents for last, because I will quote from them more extensively.

"does not do anything as a person since it is 'lifeless'"

- Normally we think of a nonprofit organization as a ***living, breathing, active organism!***
- A nonprofit is an ***ACTION organization***, with a mission and a goal!
- The organization must have an ***Image!*** How is it viewed by the public who are receiving its ***services?***
- The non-profit organization is in essence an organization that ***performs Good Works*** that will benefit a particular group of people. These people are the beneficiaries of the corporation's ***services or works!***
- The nonprofit organization must reflect the ***cumulative or singular personalities*** of those within, especially ***the leadership.***
- Sometimes those institutions ***mirror the traits*** that are admirable and all too often those that are not admirable.
- Every Non-Profit must have a Marketing program and Public Relations program! The organization must have ***AN APPEARANCE!***—this is a must!
- Even though a non-profit corporation is considered a legal person itself, yet it still needs ***REAL PEOPLE*** to act on its behalf and to execute its activities! These are ***the people*** who incorporate, and run, operate, manage and execute the corporation goals and activities. These are the incorporators, directors, and officers who have joined the organization.
- ***Directors*** are legally responsible for the management and operation of the corporation.
- The corporation is separate from the people who create it. Yet at the same time a corporation has a ***nucleus of people*** who operate its functions. The work of the corporation is done by ***REAL PEOPLE!*** (All capitalized words, by the way, are by the original authors!).
- In addition the ***board members*** can be liable if they do not fulfill the duties of the corporation in a proper and responsible manner.
- Of course a corporation can be dissolved by the loss of ***key people.***

"involves material assets only"

- What is the mission of an organization? This is an absolute must! It must be of social value! ***It can never be just about money!***
- ***Money is only a means to an end.*** It lies in the middle of a process that begins with an idea

by intangible resources, and ends with an acceptable performance of social improvement.

- Creating a Vision! Nowhere is a mission statement to ever reflect—***just handling money!***
- A non-profit organization's ***focus*** must be on its program and services—***not on money or revenue!***
- Are nonprofit organizations merely serving as simply tax-free ***businesses in disguise?*** The IRS is looking to 'weed out' organizations like that!
- Obviously there are certain nonprofit corporations that are nothing more than '***Funding Agencies.***' That must be declared! You cannot fit a round peg into a square hole or a square peg into a round whole! Normally nonprofits are those agencies that ***actually provide services for communities or churches!***
- Nonprofit social enterprises must have a social objective. The primary objective is to improve social conditions—***not in financial benefits.***
- Stating your mission in clear articulate terms! What is the purpose of the organization. Every organization must have its bank account but ***the most important question asked is What do you do?*** The mission statement must command attention.

"material asset flow--these are its activities"

- It must fulfill a ***social mission!***
- ***Public service*** is the prime importance!
- Above all things, the non-profit organization must be doing the Government a ***SERVICE!*** If they are not doing the government a ***SERVICE*** by ***SERVING Societies' needs***—then the government will not give you tax benefits of exemption!
- Above all things a non-profit must be a ***Service Organization providing public benefit!*** If you are not a ***Service Organization--providing public benefit then you are an imposter!***
- ***Performance is a must!*** Congress is looking to the nonprofit organizations innovative ***solutions to social problems.*** If entrepreneurship of a nonprofit organization is lacking then you cannot serve in a ***social mission.***
- Central to the organization's concerns is ***social need!*** What special ***services*** can the organization provide to meet those needs?
- All Non-profit organizations have one thing in common—***their purpose to change human lives!***
- ***Benefits*** must be conferred on the public!
- People donate money in exchange for goods and services. In a non-profit, especially, ***services!***
- A nonprofit corporation is also referred to as a '***Public Benefit Corporation.***' They are formed to benefit the public. Therefore, the purpose stated is vital.
- The first question in establishing a nonprofit organization is: What is the nonprofit organization going ***to do?*** Its work must be clear, precise and associated with ***real service rendered!***
- The product of a non-profit organization is a ***changed human being.*** The non-profit institutions are ***human-change*** agents. Their product is a cured patient, a child that learns, a changed human life. Their mission results in changed lives in some way.
- Work, work, work! The non-profit organization exists to bring about a ***change in individuals and in society.*** The ultimate test is ***right action!***

- Fully describe the *services provided*; the number of persons benefited...
- There is Accountability for accomplishing *social values*.
- It is what is *Done* and what you *Do* that counts.

"business transactions are not a religion"

- The government has wanted to give tax-exemption to those *religious organizations* that are helping *strengthen the basic values of society*. *Religious values* play a high role in the basic elements of a national life. *Family values* have now surfaced as an important political issue. Sociologists recognize changes in social structure that could be alarming and destructive to national interests.
- A religious organization must have its activities as services that *promote religious belief* for a group or for a church. These activities must foster religious worship or *advance religious purposes*.
- ***Jeff A. Grove Ministries Corporation, Form 1023.***

Provide a detailed narrative description of all the activities of the organization.

1. The organization will engage in *religious activities*...

The work will be performed by Jeff Grove with the assistance of volunteers.

For the benefit of the general public and the church of Jesus Christ.

1. Study and preparation of educational, instructional and counseling material from a Biblical perspective...(50%).
2. Preaching the gospel of Jesus Christ, education and instruction from the Bible during worship services (15%).
3. Seminars on such subjects as "Husband and Wife Relationships," "Responsibilities Parents have To Their Children," "Dating and Marriage," "Coping With and Prevention of Child Abuse," "Christian Business Ethics," and "Communication Skills required for All relationships," from a Biblical perspective (10%).
4. Preaching the gospel of Jesus Christ, education and instruction from the Bible using available forms of media...(10%).
5. Retreats and Summer Camps for families (10%).
6. Bible based counseling for individuals and families in need...(4%).
7. Funerals and Weddings (1%).

2. The organization will be funded by Christians who appreciate the ministry of Jeff Grove and have confidence in his character and ability to carry out the Lord's work, (the activities described in # 1 above).

4. The organization's governing body
- | |
|------------------------------|
| Jeff A. Grove (President) |
| Thomas E. Collins (Director) |
| Jack W. Hobson (Director) |

- Letter, RE Form 1023,
 ...I need to explain in general terms the fundamental beliefs inherent in the organization. The organization has been formed *to facilitate the preaching and beliefs of the Church* which is Christ's body...the organization has been formed *to facilitate these teachings and religious practices on behalf of the Church which is Christ's body*...

CONCLUSION about "Representations"

I think we can all agree that there is a whole lot of activity in the Jeff Grove Ministries Organization for "*a lifeless*" entity to perform. In addition, "*handling material assets*" was so insignificant an activity that there was not *even a fraction of 1%* left in which to list it! And you likened these "Ministries" to just a "*bank account*" about three times! And I never knew you could get a bank account that "preaches the gospel." Just tell me what bank to go to, and I will open a hundred of these accounts. After all, that's easier than preaching on the street corner!

Now, brother Harrison, I really don't know what to say. I noticed that you had NO documentations or authorities for your representations. When I first started checking up on your representations I thought perhaps I would find something in all this literature on the subject to substantiate your affirmations—but I found absolutely NOTHING! The chasm between your representations, and the actual facts of what a nonprofit organization is, is so vast and deep that there don't seem to be enough words in the English language to bridge the gap.

If you would like to try to explain the difference in some future letter that is your choice! I can only think of something I heard in part some time ago about a man who walked into an auditorium of a certain fine hotel where they were having an auction. The auctioneer was holding up an unframed oil painting for all to see, and asking for bids. This man walked up and looked at it, and then walked around behind it, and exclaimed, "This ain't nothing but a piece of canvas stretched over an old wood frame, with some oil paint daubed on it. I wouldn't give five dollars for it!" Of course, an officer quickly escorted this man out of the hotel, and the bidding went on. The oil painting sold for about 10 million dollars! This "piece of canvas stretched over an old wood frame" happened to be a rare "Masterpiece!" That is a discrepancy of some \$9,999,995.00. Now, we might ask the question, was this man who walked in off the street telling the truth? Yes, as far as just describing what he could see the materials were composed of! But as to telling what this painting actually was, he was as far off as night and day, black and white, truth and fiction!

Would you like to Dissolve your "Ministries"???

What is worse, is the fact that if you stand by your representations as to what your organizations really are, and as to what they are really doing, then in fact, Jeff Grove and others are actually lying to the IRS! What I would really like to do is to simply frame your representations on paper, have all those who have incorporated "Ministries" sign this statement, and we will take it down to the IRS office, and tell them, "here is the '*accurate representation*' as to what these Ministry Corporations actually are! and what they are doing!" And we would see what happens! After all, I have been trying hard to get you brethren to reconsider what you have done, and I cannot think of a more effective way to *dissolve your organizations* than to do something like that!

Actually one of the books I have listed above had a whole chapter on the subject of when to dissolve a nonprofit organization. And they considered this important. He encouraged an honest investigation of an organization to be sure it is still relevant to the special needs of a group in society. If it is no longer actively producing *real service* then it needs to be dismantled! It is like pulling the plug on a dying person. When the organization becomes only an inactive vegetable, artificially supported, it is time to terminate its existence. And you have represented these "Ministries" throughout your first paper, as well as this last one, as nothing more than a "lifeless entity," "lifeless business mechanism," "a lifeless legal entity," and just plain "lifeless."

If an IRS inspector heard your presentation, brother Harrison, he might ask you how long these organizations, that you have been describing, have been in this "lifeless" condition?? because, you can rest assured, you are going to be paying back taxes for every year of their existence in that condition! *They simply do not grant tax-exemption to "lifeless" organizations!!!*

"sinful, compromising, sectarian, man-made, idolatrous route"

This is how you represented Kershaw's proposal that churches today *should withdraw from incorporation with the state*. Those are very strong, bold and powerful accusations, brother Bob! Yes, I did recommend that Kershaw's book be looked at, because he is the first man I know, of recent persuasion, who has openly proposed to the churches that they don't need to be incorporated with the State in order to be tax exempt. Of course, I noted again that you gave no actual documentation of the actual "**ROUTE**" Kershaw was proposing that was so *"sinful, compromising, sectarian, man-made, and idolatrous."* The only thing I saw in Kershaw's book, which had the introduction by congressman George Hansen (now retired), was to *withdraw from incorporation*. Now Bob, if you are going to rise up in "righteous indignation" against a man's "**ROUTE**," then please be courteous enough to tell us his "**ROUTE**"!!! It is quite courageous and bold on your part, to act like a watch dog, and bark out such loud warnings. But if we look out the door and can't see what you're barking at, then there is no way we can reward you. Are you barking at shadows? Are you barking at an wild, imaginary ghost?

Actually, brother Harrison, the fact Kershaw points out is not the least bit different from any of the "facts" that I read in all the books I have just listed above—they all said the very same thing, *that incorporation with the state is actually not mandated by the Tax Laws*. Nor is it mandated that one has to be 501(c)(3) incorporated in order to be tax-exempt. And actually that is the "**ROUTE**" we took in 1961-2, with the difference that we did not get "incorporated with the State" in the first place! Let us look at what all the authorities from the books I listed say:

- Churches are in a category all by themselves. They are not required to file for tax exemption, nor are they required to file annual reports to the IRS. Many churches do, however, wish to have acknowledgement from the IRS of their tax-exempt status as a 501(c)(3) organization!
- If an organization is not State incorporated then it must supply the answers to requirements by other means, of such things as... (distributing its assets and net income upon possible dissolution of the organization). (Isn't this interesting! J.L.)
- Many groups accomplish their nonprofit purposes just fine as unincorporated nonprofit associations, without formal organizational paper work or written operational rules. (Isn't that even more interesting—this authority must have read our Tax Case Testimony! J.L.)
- Churches are not required to file 1023's.
- All entities must obtain an Employer Identification No. (EIN) by filing IRS Form SS-4. Including unincorporated churches. This is an identification for the IRS. (The IRS offered us such a number after the court case was won, but brethren thought it better to just leave the court Case itself to be our "number." J.L.)
- Churches are not required to incorporate. When a church does incorporate, it is not subordinating itself to the State. The church is merely subordinating the artificial corporate

entity to the State, *and it may terminate that entity at any time.*

- Many churches operate as unincorporated associations.
- Most churches are unincorporated!
- Churches do not have to apply for tax-exempt status to qualify as tax-exempt organizations. Churches are exempt from paying income tax simply by properly operating a church. Some churches do file for tax-exempt status with the IRS as a "belt-and-suspender" approach.
- No minister need fear doing what Mr. Kershaw advocates. The government will not penalize a church for opting out of its 501(c)(3) status, because there is no law that requires a church to be a 501(c)(3). Nor is this any kind of "tax protest" issue. I hope every church leader will read his book and seriously consider the ramifications of what happens to their church when they "render unto Caesar" what doesn't belong to Caesar.

Steve Nestor, IRS, Sr. Revenue Officer.

Now brother Bob Harrison, your exclamations of "*sinful, compromising, sectarian, man-made, and idolatrous,*" is not just against **Mr. Kershaw**, but actually against ***all of these authorities***, and against ***our own testimony*** as well, and even against the **IRS** which says there is nothing to worry about! It has been said, "the most confident critic is often the one who knows least about the subject criticized."

"IF"

It seems that you saw that little word "*if*" in the IRS publication 557, and you went ballistic. However, before you go too far into orbit, don't you realize that "***unincorporated organizations***" can easily meet the "*if*" of compliance with the 501(c)(3) code by simply supplying a statement, as in our case—to the effect, "that in case of the possible dissolution of the organization, what assets may be held will be distributed to other similar organizations." That is exactly what all these authorities are saying, including Kershaw! You don't have to "incorporate with the state" under the 501(c)(3) tax code in order to comply with the requirements of that code!!!

In addition, that is precisely what the judge was saying in ruling in our favor in 1962. As you remember, and as I pointed out earlier in this paper, Dalford first found cases where "***unincorporated associations***" were an acceptable substitute in place of 1939 or 1954 tax laws of incorporation with the state. When Dalford presented these cases before the court the IRS lawyers countered with the 501(c)(3) additional requirement that was spelled out this way:

"EVEN IF THERE IS AN 'ORGANIZATION' IN A BROAD SENSE, THE STATUTORY TEST FOR EXEMPTION AND DEDUCTIBILITY IS NOT MET, ...(because) In the event that the enabling instrument (a signed statement of designation) does not contain a dissolution provision ...to compel distribution on dissolution...(of the) organization."

Now first of all, on the face of it, this part of the 501(c)(3) code provision was the only part of this code that they found we could be in violation of as an "***unincorporated association.***" It absolutely does NOT mandate that we have to incorporate with the State in order to comply with it!!! This aspect of the 501(c)(3) code was presented with the understanding that we do not have to be incorporated with the state! Therefore, all we had to do, if it applied to us, was to make some kind

of enabling statement about the distribution of assets upon the possible dissolution of the organization! Then, as an "**unincorporated association**" we would be in compliance with its demands. In addition, the judge properly observed three other simple factors, 1.) this part of the 1954 code was not in force until 1959, and therefore could not be applied to the Morey Case, and 2.) This part of the 1954 code, enacted in 1959, describes qualifications for an organization to be receiving exemption, and not defining what an exempt organization actually was, and 3.) even if it was to be applied to the church in question, it would be meaningless because the church in question does not operate with a substantial savings account or other assets accumulating. They use their monies upon receipt!

Never In Violation!!!

Therefore, brother Harrison, contrary to your representations, we were **never** in violation of the 1959, 501(c)(3) code! Not in 1959, 1960, 1961, 1962, 1963, etc., etc., etc., etc. Not until there was a change in how we handled funds! And in the effect of a change of how we handled funds, *we would still not be in violation of the 501(c)(3) tax code as long as we had such a statement concerning the distribution of assets upon a possible dissolution of the organization.* And this is precisely what all of these authorities are saying, that the 501(c)(3) tax code does not mandate that one has to Incorporate with the State in order to be in compliance with the requirements of that code. So the "ghost" that you so viciously barked at has vanished!!!

The only sense in which the 501(c)(3) was an "**obstacle**" to us, was in the sense that it was the LAST of the tax laws to be presented against us. All of the Tax Codes, the 1939, the 1954, and the section activated in 1959, all said essentially the **very same thing**, you've got to be incorporated with the State—and as we now understand—"Unless you are a Church"!!—and we successfully proved that we were!

Caesar to the rescue!

It seems like every time there comes pressure to find some support for creating these man-made "Nonprofit religious Corporations" you and Robert dial "CTR" "Caesar To The Rescue." For instance when you wanted to counter my statement "**Man-made religious organizations of any kind were, and should have been, anathema to us and to any Bible believing, God-fearing Christian,**" you say, "*so what does the Bible say that is relevant to this matter?*" and you immediately dial up "CTR," (translated into Bible language—Romans 13:1-7). As if Rom. 13:1-7 is talking about "**man-made religious organizations.**" Now, brother Harrison, I have been saved since 1949. I can assure you I have read Rom. 13:1-7 many, many times. Brother Maurice M. Johnson quoted the whole passage in our Tax Case testimony. To this very second, I have never ever seen a single word in there about "the matter of—**man-made religious organizations.**" But to help us you even underlined various words and phrases in that passage. And I looked very carefully at every word you underlined, and I still didn't see ONE SINGLE WORD that said anything remotely about the "matter of--**man-made religious organizations.**" Maybe I should ask you if you used the right translation of the passage?

But, the fact that Roman 13:1-7 does not have anything to say, not even a single word, no matter what translation anyone uses, about creating "**man-made religious organizations,**" does not bother you in the least! No, that simple fact does not seem to phase you! You launch out, *as if it*

does! And then make exhortations about, "authority delegated by God," "Caesar as God's agent," "the place God assigned to Caesar," "obeying Caesar," "Caesar's right to define a church," "subjection to Caesar in the matter of taxation," and "Caesar as the ordinance of God for us!" No one disputes Caesar's right in the matters of taxation, or even to define a church if he so wishes. However, Romans 13 does not authorize Caesar to issue blueprints for creating a man-made "Nonprofit Religious Organization." Creating "Ministries" is not Caesar's sphere of authority. How we are to worship and execute God's laws is God's sphere of authority.

Of course, when we go to Caesar, and read from his laws about churches, all we usually read about is "***Man-made religious organizations.***" And of course, that is to be expected, because all Caesar can see as he looks out upon "Christendom," is "***man-made religious organizations.***" In addition, Caesar has no moral scruples against fornicating with that "Old Whore and all of her Daughters" called "Mystery Babylon." And being "drunk with the wine of her fornication," it is no surprise as to what he might think a church ought to be! And you act as if Caesar's laws in the realm of creating "***man-made religious organizations***" are the same thing as God's Word! There is no similarity whatsoever! If Caesar wants to exempt ***man-made religious organizations*** from taxation, that is his privilege and authority to do so. However, submitting to Caesar in demanding that you follow his blueprints in creating a ***religious organization*** is like giving permission to the "Boston Strangler" to massage your throat! *Anybody who fears God will never do it!*

Caesar has stepped over the boundary if he demands the creation of a church or ministry! Only God has the right to tell us what to build in the realm of our service and devotion to Him. And He has said plenty! Do you really think that God has delegated to Caesar the authority to tell believers in Jesus Christ what to build in the realm of "religion"? Just look the Lord Jesus Christ in the face—

Do you see that spittle running down His face?

Do you see that blood dripping from the crown of thorns? and the bruises on His face??

Do you see that gaping hole in His side?

Do you see those ragged, torn holes in His hands and His feet?

Do you hear the laughter?

Do you know who it was that did that to our Savior?—

Yes! A guy named Caesar!!! And now, do you still really think that God has delegated to Caesar the authority to instruct us in how to build "The church which is ***Christ's body***"?? Or to build a "***Ministry***" of Jesus Christ? Or any kind of a ***religious organization*** for that matter?? I am ashamed of you, if you do!

Do you not remember Caesar's demand to the saints of old??? Over and over again, throughout the pages of sacred history, Caesar got out of place! I don't need to reiterate those precious stories. You know them as well, if not better, than I do. Recently some of us shuddered as we read the historical transcripts of communication between some of Caesar's authorities in the Roman world about how to get Christians to renounce Christ. Just burn a little incense to the Roman Gods, ***Caesar demanded***, and then you can practice any other thing in religion you wanted to! And thousands, even hundreds of thousands, over a nearly three hundred year period would not do it. One Roman historian wrote that "their bodies, like torches, lit up the night!"

Then, you demonstrate confusion even in your obedience to Caesar. You argue on the one hand that you feel God has commanded you to obey Caesar, as if Caesar is God's spokesman, in

instructing you to build certain man-made religious organizations called "Ministries." Of course, if Caesar is God's spokesperson to order us to build "Ministries" then we had better do it, and thank God for the privilege! But then you turn right around and make what you call a "technical point" of blaming Caesar for making you form Religious organizations, as if you really didn't want to do it in the first place! Yes, you argue that "technically" the IRS made you do it, and then "they selected the Religious Organization category" to place you in, as if you had no choice in the matter. And you say I can read the 1023 Form and see this point for myself! Of course, I've read the 1023 form. As I said earlier, we filled it out in 1960. Brother Johnson answered all their question with Biblical answers. When the Form asked for a name—he wrote in the name of the Lord Jesus Christ. They didn't like that. When the Form asked for our "Bylaws" and "Articles of Incorporation" brother Johnson said, "the Bible," and wrote in Bible truth about the "Church which is Christ's Body." Naturally, they didn't like that. When the form asked for the "Officers" he named the Head of the Church, the Apostles and Prophets, and the ministers of the Lord Jesus Christ. Naturally that didn't go over very well either. etc., etc., etc. But all he did was to tell *the truth* on that Form 1023! And you know as well as I know, that the IRS has no desire whatsoever of placing you in a category that you do not want to be placed in!!! They would be just as happy to take you *out of it* as they were to place you *in it!* Brother Johnson didn't care what category they placed us in, he was just going to tell the truth on that Form 1023! And so he did! And consequently the IRS placed us in "the trash can category!" But then the judge picked up our story and it was placed in the libraries across the country!—because we were *truthful!!* and stood *consistent* to the Word of God.

The name of the Lord Jesus Christ

I will never forget one meeting we had (probably in late 1960) in the office of the Appellate Section of the Internal Revenue Service of Los Angeles. The Commissioner himself would not take the time to even speak to us, but an assistant, an older man who seemed to radiate austere authority, did discuss the issue before a large group of us. Here it became very clear that it boiled down to the fact that, in their minds, we were not organized according to their specifications and, therefore, there was no hope for us. Finally the older gentleman just said very firmly, "**Mr. Morey! All you have to do is just pick a name! Any name will do!**" And brother Morey, looked him in the eye and with equal firmness said, "*All right, I pick the name of the Lord Jesus Christ!*" And the gentleman immediately responded, "**THAT WON'T DO!**" Of course, we knew that according to the Tax Code for incorporation there was the demand that we have a "Distinctive Identifying Name." And the Name of our Lord Jesus Christ was too "common" to qualify. So brother Morey leaned back and responded, "*Just imagine, the name of the Lord Jesus Christ means nothing to the IRS!*" And that agent of Caesar said, "**THAT'S RIGHT!**"

It was a very frank and enlightening exchange. Brief and simple! The name of our Lord Jesus Christ meant nothing to the IRS. I'll never forget that moment! What a revelation!

When Christians are building with Christ, the one true church which is Christ's body, or even in the realm of the ministries, they will be using the name of the Head of the church. This is also in obedience to the command of Col. 3:17. However, when Christians are building the artificial man-made religious organizations—be they churches, missions or ministries, they will never use the name of the Lord Jesus Christ. They will inevitable use a "Distinctive Identifying Name." In the body of Christ all of the "ministries" came under, and operated under, "the name that is above every name!" the name of the Lord Jesus Christ! Whenever men create the artificial "Ministries" they never use

the name of the Lord Jesus Christ! That is too "common."

Sometimes Human Governments can be kind and generous to the saints of God and to the cause of God's people. One time was in the days of Ezra, Zerubbabel, and Nehemiah. The great monarch Cyrus was named by the prophet Isaiah some two hundred years before he was King over the Medo-Persian empire. He passed a law to rebuild Jerusalem and the Temple, and for the Jews to go back in the name of their God, to do His services. Archaeologists tell us that Cyrus was actually generous to most all religions and allowed them to participate in their own religious beliefs. I am quite sure that if Cyrus had said the Jews could go back and build the temple of Baal in the city of Jerusalem the Jews of conscience would never have gone back. Now it is true that Cyrus did not say that, and the Jews did go back. And it wasn't long before some other rulers stopped the Jews from building the city of Jerusalem and the Temple. But when search was made and the earlier laws of Cyrus were found, the building was allowed to continue.

Sometimes governments seem to express generous laws. We can look back at the Tax Laws of 1939, and 1954, and even the implementation of that section 501(c)(3) in 1959, and recognize it as an example of Caesar's effort in this country to be favorable toward different religious organizations that seem to serve a function on behalf of the national interest. Inadvertently the government law had the effect of excluding us in the sight of the IRS. But the Federal Judge realized that this was not the original government intent, and saw that we were indeed a bonafide religious organization within the meaning and contemplation of the Tax laws and, therefore, as an "unincorporated association" stepped in and expressed, *on behalf of Caesar*, that we should indeed be granted exemption. We just claimed to be members of "the body of Christ" "*the Corpus-Christi*." So we thanked God, and *glorified the Name of the Lord Jesus Christ!*

"Idolatry"

Several times throughout your paper you accused me of saying that your man-made "Ministries" were "*causing division in the body of Christ*." And then you promptly thrashed that accusation. Of course, that is only a "straw man" tactic, because I never one single time accused you brethren of causing division in the body of Christ by building these man-made Organizations. I was very careful in describing the type of sin I felt you were falling into, and I repeatedly described it as "idolatry." In addition, I was very careful in my last letter to Robert to define and describe the idolatry that this type of creation exemplifies.

The only one who came very close to admitting causing division in the body of Christ was from your own mouth, brother Harrison. On page two of your first paper you said, "The key issue in 1999 was what adjustments as to how *a part* of this *independent existence* (the body of Christ) would function in its interface with Caesar..." And again on page 3 of that paper you spoke of how, "*a portion of the body of Christ* and Caesar may enter into mutually acceptable arrangements." When you thus divide out certain members of the body of Christ to have this "interface with Caesar," but not the rest of the body of Christ, you have caused a division that is contrary to the Word of God. In addition, when brother Robert Grove made his presentation to the Fort Worth assembly, he repeatedly, and even with diagrams projected on the screen, divided "the ministry" from "the Body of Christ." I publicly said at that time, "one cannot Biblically do that!" Robert responded, "Oh yes, we can." To create a distinct "body" out of the ministry, separate from "the Body of Christ" is unbiblical. In addition, on page 2 of your first paper, you call the created man-made Religious Corporations

"the collective person." Then on page 8 of the very same paper you call the "Spiritual body" the very same thing—*"the collective person."* Thus, you have two "collective persons" (bodies) in the realm of Religion, and according to Ephesians 4:4, that is one "body (collective person)" too many. In addition, it amounts to spiritual confusion, to say the least! Then on page 9 of the same paper you audaciously ask, "Who is causing this confusion?" as if it is those who are pointing out the many, many contradictory factors in this carnality.

And you have the further audacity to quote my clear and accurate statement, "This action, in a carnal way, divides the ministry..." and then, waxing eloquent, you characterize this observation as "vacuous and specious." When the precise facts are, I was only observing what you brethren, yourselves, were saying!! and doing!! Consequently, if my observation is "vacuous and specious," then is only because your words and action are *"vacuous and specious!"*

Actually idolatry is in a separate category from divisiveness. For instance in Galatians 5 we read of the works of the flesh as "idolatry" in one category, and "factions" in another category. We know that the Corinthians saints were "divided" but they had not created separate organizations. Had the Corinthians built separate corporations they would have simply have made monuments to their divisions. And that is really what Religious Corporations with their church buildings are—they are idolatrous monuments to the division. Divisiveness is first of all an attitude of heart. The sectarian spirit causes divisions. Idolatry, when it is associated with the sectarian spirit, is when they create monuments to their divisions. Idolatry can also exist separately from sectarian division. Whenever carnally minded men think they can "help God out" and create an artificial substitute, either for God or for any of God's services, then they become idolaters.

You argued that all man-made Religious Organizations are not sinful, but only those that cause division in the body of Christ. But such Organizations don't cause division in the body of Christ. They may aid it, and support division. However, Biblically, man-made Organizations cause the sin of idolatry. Idolatry has been defined as simply, *"a form of religious practice."* "Idolatry," it has been observed, *was to reduce either the Divinity, or some service of the Divinity to the substance of a man-made creation, thereby undermining the fundamental concept of the transcendent creator God and service to that God.*

When you admit that these "Ministries" are, in fact, "man-made Religious Organizations," (and bless your heart, you finally admitted it) then you are admitting to the sin of idolatry. Idolatry is when one makes an image of something real in the realm of religion—like "Ministries." As you also have designated these man-made ministries as nothing more than *"lifeless entities,"* you have in essence said that they are nothing more than "images." In addition, when in your Incorporation documents you attribute *a vast degree of religious activity and service* to these images, you are totally and emphatically admitting to Idolatry, whether you like it or not! Anything that displaces the work or service of the personal God is a prime example of idolatry.

Idolatry in the Old testament times had two forms, or two ways, of departure from the revealed religion. First of all, it can be used in false religions in the worships of false gods and false services. But, on the other hand, it can also be used in the apostate worship of the true religion in the worship of, or services to, the true God. In Israel it was horrible when they brought in false gods. But it was equally bad, and even worse confusion, when they mingled images with the worship of the true God. The book of Judges, in the 18th & 19th chapters, records the confusion brought about by true ministers of Jehovah using man-made images. Yes, they actually thought that having a

Levite operating their "house of gods" would actually bring about "blessings" from God.

In the Corinthian church some smart, knowledgeable, and strong individuals thought it was fine for them to eat meat sacrificed to idols. They gave no consideration to the fact that this, in the eyes of many people, would countenance idolatry. Paul rebuked them for taking their liberties when, in the counsel of the leaders of the church, the practice was strictly forbidden (Acts 15:29).

Roman Catholics, when faced with the charge of idolatry, will often respond with the very same type of arguments that you have used. They will retort with indignity, "Why those statutes are just painted rock and plaster! We know that! They are to remind us of Christ! We don't worship them! That is absurd!" And then when pressed further as to why they attach so much religious value and service to them, especially in their documentation and prayer books, they will back-peddle further and say something like, "Oh, they are just lifeless entities."

"I have carried out the command of the Lord!"

These were the proud and boastful words of King Saul, as he returned from dealing with the Amalekites, just as he was about to be faced with severe criticism of his compromise by Samuel the prophet. Of course, the words of Samuel in reply have carried down with us through the centuries as the signature of God against such hypocrisy as Saul expressed. Samuel simply said, "***What is this bleating of the sheep in my ears?***" This propelled King Saul into a lengthy self-justification which was full of contradictions and misrepresentations. Saul claimed that not all of the livestock was bad; there were some good sheep that Saul would save for the Lord's work. And just here I will superimpose upon Samuel's response the factors of the present situation-

"Does the Lord delight in your
man-made Religious Organizations-called "Ministries"???
For rebellion is as the sin of divination
(trying to find answers and explanations by devious means)
And insubordination is as iniquity and idolatry!"
(even though there is no record of Saul bowing down to an idol).

Why did Samuel liken Saul's "insubordination" to "idolatry"? Simply because at the heart of idolatry is the refusal to follow God's blueprints and instructions. In the present case, God's blueprints about the Ministry are very plain, as you can see in the material from God's Word with which I began this letter. Like King Saul, you didn't follow that—that was not sufficient for you! You supplemented God's Word by your, admittedly, "man-made Religious Ministries"—this is "idolatry" from two perspectives! No. 1, It is "artificial" and "lifeless," with religious trappings placed upon it. No. 2, It is "insubordination" to be sure!

I mentioned in my first letter to you that some of your statements were "maligning" to your brethren who were giving legitimate criticism. You now respond positively that you "***have not maligned these brethren!***" All right, brother Harrison, if you do not regard certain statements as maligning your brethren, then I can feel at ease at reversing one such statement and placing it right in your faces. And in light of the blatant misrepresentations that have been made, your own words are once again very apropos,

"This is (either) confusion on the part of (Robert Grove and Bob Harrison),

or downright dishonest conduct. The reader may decide for themselves which is most appropriate." (Page 6, Bob Harrison, first paper).

I have more to say, but will close at this juncture. While I was composing this letter, and studying I Cor. 12; Rom. 12 & Eph. 4, Jeff Grove ministered to us, using his Power Point to project the following clear statements, referencing I Cor. 12 & Eph. 4, for all to see! It was excellent! Please read it slowly and carefully!

***God's Word lays down a plan
for the Body of Christ to
function***

***I believe this is the
Only Way of truth on earth
today
(I Cor. 12 & Eph. 4)***

***By following this plan
Christians
bring Praise and Honor
to their Savior***

***I believe I meet with
Christians
who are committed to
follow this plan***

***I believe I (also) meet with
Christians
Who are NOT committed to
following this plan!***

Russell Ross made a public announcement at a recent men's meeting that your last paper is available for anyone to have. That is fine, and at your own discretion. I am not making such an announcement. However, I will make available my responses to any brother who may ask for them. Love in Christ,

Jack W. Langford
Copies to Robert Grove, Dave Bowin and John Morey

