Senate Finance Committee, Minority Staff Review of World Changers Church International (WCCI)

(Creflo and Taffi Dollar) (Prepared by Lynda F. Simmons)

Introduction

According to the Georgia Secretary of State records, WCCI was incorporated effective December 30, 1994. At the date of incorporation, Creflo Dollar, Taffi Dollar and Kenneth Haynes were directors. As of 08/01/08, Creflo Dollar was the Chief Executive Officer, and Taffi Dollar was the Chief Financial Officer and the Secretary. As of December 2010, Jeremy Dollar (Creflo Dollar's son) is listed as the registered agent, Creflo A. Dollar is listed as the CEO, Chandra Winford is listed as the CFO and Taffi Dollar is listed as the Secretary.

Despite repeated communications with WCCI and their attorneys, WCCI did not provide responses to any of the questions and was, therefore, the least cooperative. Written communications between WCCI and Senator Grassley and WCCI's attorneys and Committee staff are attached to this review. After confirming that WCCI did not intend to respond to the Committee's inquiry, Committee staff ceased communicating with WCCI and its attorneys and began obtaining information from public records and third parties.

Governance & Organizational Structure

Officers, Directors, Trustees, and Key Employees

To date, Committee staff has been unable to determine the names of WCCI's board members. We have determined that Dollar's wife, Taffi, is an officer on several of the corporations established by Dollar, according to Georgia Secretary of State records. Another key person in the organization was Michael Orion Carter, Dollar's former chief of staff.

In prior years, the Dollars gave Carter power of attorney to sign on their behalf as it relates to the property located at 4695 Hamden Forest, Atlanta, GA.¹ This property is currently owned by the Dollars but was previously owned by WCCI. Another example of Dollar's close relationship with Carter is detailed in the following real estate transaction. On July 18, 1996, a donor quitclaimed the property to Creflo and Taffi Dollar for \$0.² The quitclaim deed filed with Dawson County indicates it was a gift. On 03/31/2000, Creflo and Taffi Dollar gifted the property to Michael O. Carter and Breccia M. Carter.³

¹ Power of Attorney, Fulton County, Deed Book 36464, pg. 699

² Quit Claim Deed, Dawson County, Deed Book 221, pg. 466

³ Quit Claim Deed, Dawson County, Deed Book 338, pg. 233 <www.gsccca.org>

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Carter is also noted as the executive administrator of WCCI, Inc. on the deed to secure debt dated 5/14/04⁴ where WCCI agrees to pay Wachovia \$3.3 million for the Sandy Creek property and on the general warranty deed executed on 11/24/04 where the WCCI conveys the same property back to the Dollars for \$2,065,000.⁵

As reported by Christian News Wire, in March of 2010 Carter was "commissioned by Creflo to step into full-time ministry through the launching of his own evangelistic organization, Michael Orion Carter Ministries." The article states that Carter worked on Creflo's staff for 15 years.

As of December 2010, according to the WCCI website, Kurt Newtown is listed as Director of Operations. There is no chief of staff position noted.

Related Entities

<u>Creflo Dollars Ministries</u>

As of August 2008 a search of the Georgia Secretary of State records indicates there is no legal entity by the name of Creflo Dollar Ministries. However, the Church's website links to a website titled Creflo Dollar Ministries.

New Change Early Learning Center

As of August 2008 a search of the Georgia Secretary of State records indicates there is no legal entity by the name of New Change Early Learning Center. However, according to the Church's website, WCCI operates an entity by this name.

World Changers Ministries, Inc./World Changers Ministry Christian Center According to the Georgia Secretary of State records, World Changers Ministry Christian Center Inc. was created on 7/7/1986. On February 28, 2004, a Certificate of Name Change Amendment was filed with the Georgia Secretary of State changing the name of World Changers Christian Center to World Changers Christian Ministries, Inc. As of 8/11/2008, Creflo Dollar is listed as the CEO, Taffi Dollar is listed as the CFO and Michael O. Carter is the registered agent. This entity was dissolved on 4/1/2010.

World Changers Christian Academy, Inc.

According to the Georgia Secretary of State records, World Changers Christian Academy is organization that was incorporated on 08/05/2004. At inception the directors were James Boyd, Ann Terry and Jade Bolton (Jade may be a relative of Taffi "Bolton" Dollar.). As of 1/02/08 Michael O. Carter, Dollar's former chief of staff, is the registered agent and Secretary. Taffi Dollar is the CEO and Mae Gilley is the CFO. This entity was dissolved on 4/1/2010.

⁴ Deed to Secure Debt, Assignment of Rents and Security Agreement, Fayette County, Deed Book 2512, pg. 586

⁵ General Warranty Deed, Fayette County, Deed Book 2652, pg. 712

International Covenant Ministries a/k/a ICM

According to the Georgia Secretary of the State records, ICM is a organization that was incorporated on 12/27/97. The registered office of the corporation is 2500 Burdette Road, College Park, Georgia 30349 and the registered agent is Adrienne Thomas. The following is a list of the board of directors: Creflo Dollar, Markus Bishop⁶, Gregory Powe, Rick Layton, George M. Matthews II, Tony Brazelton, Gary K. Taylor, Sr. and Darneal F. Johnson, III. This entity was dissolved on 5/16/2008.

Project Change International Incorporated f/k/a Changing Your World, Inc. According to the Georgia Secretary of the State records, Changing Your World Inc. is a organization that was incorporated on 11/23/1998. At inception, the board of directors consisted of Creflo Dollar, Taffi Dollar and Kenneth Haynes. Haynes is also listed as the registered agent. This corporation is currently operating as Project Change International, Inc. As of 8/4/2008, Creflo Dollar is the CEO, Taffi Dollar is the CFO and Michael T. Smith is the Secretary. The entity was dissolved on 7/9/2005.

Based on a search of GuideStar.org, there are no published filings of the Form 990, Return of Organization Exempt from Income Tax, for the above-noted entities.

Arrow Records, LLC

According to the Georgia Secretary of the State records, Arrow Records is a limited liability company established on 6/21/2002. The LLC was organized by Pamela A. McLellan and Taffi Dollar is the registered agent. The initial members were Creflo Dollar and Taffi Dollar. The address for the company is 2500 Burdett Road, Atlanta GA. This is the same as the physical address for WCCI.

Music That Pierces the Heart Publishing, LLC

According to the Georgia Secretary of the State records, Music That Pierces the Heart Publishing LLC, is a limited liability company that was created on 04/23/2004. The registered office is 5917 Old National Highway, College Park, Georgia, a building owned by World Changers Church International. Restoring Music Publishing, LLC

According to the Georgia Secretary of State records, Restoring Music Publishing LLC, is a limited liability corporation that was created on 04/23/2004. The registered office is 5917 Old National Highway, College Park, Georgia, a building owned by World Changers Church International.

Creflo Dollar Enterprises, LLC f/k/a CAD Productions, LLC

⁶ Markus Bishop and his former wife Scarlett serve on the Board of Directors for two entities, Victory Eagle Marketing and Distribution Z and Victory Eagle Utility Service Y, associated with Eagle Mountain International Church d/b/a Kenneth Copeland Ministries. Markus is also listed on the Board of Directors for Security Petrol, Inc., a for profit associated with Eagle Mountain International Church d/b/a Kenneth Copeland Ministries.

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According to the Georgia Secretary of State records, CAD Productions is a limited liability company created 5/25/2005. The registered office of the company is 2500 Burdette Road, College Park, Georgia 30349, the same address as World Changers Church International. The registered agent was Michael O. Carter, who was also Dollar's chief of staff. As of December 2010, the registered agent is Jeremy Dollar. The LLC is currently operated as Creflo Dollar Enterprises.

World Flight, LLC

According to the Georgia Secretary of State records, World Flight, LLC is a limited liability company created on 4/26/2010. The registered office of the company is 2500 Burdett Road, College Park, Georgia 30349, the same address as World Changers Church International. Jeremy Dollar is listed as the registered agent.

World Heir, Inc.

According to the Georgia Secretary of the State records, World Heir Inc. is a forprofit corporation created 5/13/1999. The registered office of the corporation is World Changers Ministries, 2500 Burdette Road, College Park, Georgia 30349. At inception, the board of directors consisted of Creflo Dollar, Taffi Dollar and Kenneth Haynes. The registered agent is Kenneth Haynes.

Satellite Churches (from WCCI website)

As of December 2010, the WCCI has satellite churches in the following cities: Brooklyn New York, Carrollton GA, Cleveland OH, Dallas TX, Houston TX, Indianapolis IN, Los Angeles CA, Macon GA, Marietta GA, Norcross GA, Queens NY and Washington DC.

Compensation

<u>Salaries</u>

To date, Committee staff has been unable to locate any published reports of the executive compensation received by Creflo and Taffi Dollar. The Church did not provide this information to the Committee as requested. However, Dollar has made statements to the media regarding his salary, although the statements are conflicting.

In an interview with the NY Times published 1/15/06, Dollar states that his salary is set by a compensation board at the WCCI-Georgia campus but Dollar declined to reveal his salary to the reporter.⁷ Ten months later in a television interview

⁷ "Preaching a Gospel of Wealth in a Glittery Market, New York" January 15, 2006, <www.nytimes.com>

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with Art Franklin of WAGA-TV in Atlanta, Dollar told Franklin that he stopped taking a salary from WCCI approximately 2 years prior (2004).8

On 1/15/2008 in an interview with Bob Makin, Dollar stated that he does not draw a salary.9

Gifts

In a New York Times article dated January 15, 2006, Dollar acknowledged that at that time he had two Rolls Royce that were gifts from his congregants and that he would never spend that much money on a Rolls Royce. 10 According to Kelly's Blue Book, the average price of a brand new 2008 Rolls Royce is \$385,000 to \$412,000.

Parsonage (See Real Estate Transactions noted later in the report)

In a New York Times article dated January 15, 2006, Dollar stated that the church owned a million dollar mansion that he and his wife lived in. 11 Based on the state of Georgia real estate records, as of January 15, 2006, the Dollars owned two million dollar mansions. The Dollars owned 4695 Hamden Forest Trail in Atlanta and 1811 Sandy Creek in Fayetteville. According to Fulton county real estate records, the property at 4695 Hamden Forest Trail, Atlanta, Georgia was conveyed to the Dollars from WCCI in 2000. 12 Committee staff was unable to determine if any consideration was paid by the Dollars to WCCI at the time this conveyance. Based on Fulton County real property records, from the date of this conveyance in July of 2000 until October of 2003, there were no mortgages on this property.

According to Fayette County real estate records, the second property located at 1811 Sandy Creek, Favetteville, Georgia, was conveyed to the Dollars from WCCI in 2004. 13 On the date of this conveyance, the Dollars executed a note to pay WCCI \$2,065,000.

Therefore, the Dollars had ownership in both properties in 2006. This seems to contradict the statement made by Dollar indicating that WCCI owned a million dollar mansion where he resides, although WCCI held the note for the Sandy Creek mansion until 2004. Dollar also had access as of 2007, to a luxury Manhattan apartment as reported in a 2007 CNN news article. 14

Vehicle Allowance

⁸ Trinity Foundation Inc., "Religious Conversion"

⁹ "Dollar helping to define life's worth, Pastor preaches that money alone doesn't determine prosperity" January 11, 2008, <www.c-n.com>
10 "Preaching a Gospel of Wealth in a Glittery Market, New York" January 15, 2006, <www.nytimes.com>

¹² Warranty Deed, Fulton County, Deed Book 36084, pg. 438

¹³ General Warranty Deed, Fayette County, Deed Book 2652, pg. 712

¹⁴ Carol Costello, "Televangelist refuses to turn over more financial records" <www.cnn.com>

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It was reported to the Committee by a third party informant that Dollar and his wife were each given a Rolls Royce by WCCI. The Church did not provide any information regarding these vehicles and Creflo denied in several news reports that he had two Rolls Royces. In an interview with CBS News dated November 7, 2007, Dollar stated the following in reference to the Rolls Royces, "That's not true. First of all, we don't have two Rolls-Royces," he said. "And secondly, the one Rolls-Royce that was purchased was purchased by the donors, or the members of the church, and it was a surprise to me. I had no idea they were doing it." 15

On November 6, 2007, Dollar told WSB-TV Channel 2 that his Rolls Royces belong to the church. This would indicate that there was more than one Rolls Royce as stated in the original Grassley letter sent to WCCI on November 6, 2007. In a 2004 article written in The New Yorker the following is stated, "One of the ministry's biggest selling points is Dollar's glamorous life style. He wears custom-tailored suits and travels in Rolls-Royces and private airplanes." Once again this would indicate that at one time Dollar owned or had access to more than one Rolls-Royce. 17

15 "Televangelist Defends Spending" <www.cbsnews.com>

^{16 &}quot;Creflo Dollar, Eddie Long Defend Big-Spending Ministries" <www.wsbtv.com"

¹⁷ Kelefa Sanneh, Letter from Atlanta, "Pray and Grow Rich" <www.newyorker.com>

Finances

<u>Audited Financial Statements</u>

To date, there is no published record of the organization's audited financial statements and the organization does not provide financial statements on its website. However, in several published news reports, Dollar and organization officials have provided the media with a budget figure and/or the amount of contributions received in a specific year. These figures are noted in the table below:

<u>Date</u>	Source	Tax Year	Amount	<u>Note</u>	
05/200 5	C. Dollar	2004	\$70,000,000	contributions	Business Week ¹⁸
01/200 6	Church official	2005	\$80,000,000	'06 budget	NY Times ¹⁹
11/200 7	Church official	2006	\$69,000,000	contributions	Atlanta Journal Constitution ²⁰

The \$80 million noted by the New York Times was for the Atlanta organization's operation. As stated in the article, this figure does not include the \$345,000 collected each month from the Madison Square Garden congregation, which works out to \$4 million annually. According to the same New York Times article, Dollar began flying up from Atlanta to New York to preach at Saturday night services in the theater at Madison Square Garden sometime near the beginning of January 2005. However, according to the organization's website (www.worldchangers.org), the organization has satellite organizations in many locations across the country; two of the satellite organizations are located in Brooklyn, NY, and Queens, NY. To determine the location of the satellite organizations you have to follow a link on the WWCI's website that takes you to Creflo Dollar Ministries

(http://www.creflodollarministries.org/SatelliteChurches/SatelliteChurches.html). Based on this information, it is possible that the Madison Square Garden congregation no longer meets at that location.

After the initiation of the Senate investigation, the organization released the \$69 million figure noted in the Atlanta Journal Constitution article. This reflects the contributions donated at the Atlanta organization.

¹⁸ "Church of the Mighty Dollar" May 23, 2005, <www.businessweek.com>

^{19 &}quot;Preaching a Gospel of Wealth in a Glittery Market, New York" January 15, 2006, <www.nytimes.com>

²⁰ "Figures released by megachurch" November 11, 2007, <www.ajc.com>

^{21 &}quot;Preaching a Gospel of Wealth in a Glittery Market, New York" January 15, 2006, <www.nytimes.com>

²² www.worldchangers.org

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Real and Personal Assets

Hamden Forest Property (Fulton County Property Records)

According to Fulton County property records, Creflo and Taffi Dollar purchased the residence at 4695 Hamden Forest, Atlanta, GA, on August 21, 1996. (Deed Book 21545 pg. 258) On 4/24/98 Creflo and Taffi Dollar executed a quitclaim deed to convey this real property to World Changers Church International, Inc (WCCI) for \$0. A quitclaim deed means any debt associated with the property would now become the responsibility of WCCI. This document was prepared on 4/24/1998; however, it was not filed until 9/18/1998. (Deed Book 25247, pg. 23) On August 31, 1998, the loan to NationsBank associated with the property was paid off. (DB 25233-pg. 070 and DB 21545-pg.270). Committee staff is unable to determine if the Dollars paid off the loan to NationsBank or if WCCI paid of the loan.

On July 1, 2000, WCCI executed a warranty deed conveying the property back to Creflo and Taffi Dollar free of any encumbrances for \$0. (Deed Book 36084, pg. 438) Committee staff is unable to determine if the Dollars paid WCCI any consideration for the property. At the time of the conveyance, there were no encumbrances filed in Fulton County that are associated with this property. On October 17, 2003, the Dollars borrowed \$1, 009,000 from Branch Banking and Trust Company (BB&T) using this property as collateral. According to the note, BB&T advanced Dollar \$1 million which was due on 1/20/04 (three months later). (Deed Book 36465, pg. 1)

On August 6, 2004, the Dollars borrowed \$603,475.00 from Wachovia Bank using this same property as collateral. The due date on this note was 09/05/04. (Deed Book 36348 pg. 622)

The following are pictures of the Hamden Forest property:





In a 2006 interview with WAGA-TV in Atlanta, Creflo Dollar stated this residence was for sale for approximately \$3 million. However, in 2008 the Dollars were attempting to sell the property for \$1,990,000 through America's Network Realty Group.²⁴ According to www.realtor.com, this property is for sale and listed for \$1,395,000 as of January 3, 2011. If the Dollars purchased this property and the organization paid for it and subsequently gave it back to the Dollars, the Dollars stand to make a substantial gain on the sale of this property.

Sandy Creek Property (Fayette County Property Records)

According to Fayette County property records, on Dec. 2, 1999, Creflo and Taffi Dollar executed a warranty deed for lots 78 and 83 in District 7 for \$1.1 million. On this same date, Creflo and Taffi Dollar quitclaimed these same lots to WCCI for \$0.00. There is no way to determine if there was any consideration paid by WCCI as it relates to this conveyance of this real property. (*Note: A corrective quitclaim deed was filed on May 4, 2004, (effective date Dec. 2, 1999) to correct the spelling of the grantee's name.)*

On May 14, 2004, a deed to secure debt, assignment of rents and security agreement was executed between WCCI and Wachovia Bank. As stated in the deed, "The purpose of the deed is to cover goods which are or are to become fixtures on the real property described." This includes all real property shown in Exhibit A, (Lots 78 and 83), all buildings and improvements, furniture and fixtures and rents, etc. On page 2 of this deed it lists the following outstanding debt incurred by WCCI- (a) A note for \$2,848,000. (b) A note for \$535,000. This is a total of \$3,383,000.

²⁴ Ibid

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²³ www.realtor.com

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(Note: A corrected quitclaim deed was filed on August 6, 2004, (effective date Dec. 2, 1999) to correct the name of the Grantee and to correct typographical errors.)

On August 9, 2004, a warranty deed was executed between WCCI and Creflo and Taffi Dollar. WCCI conveyed this property to the Dollars with the Dollars executing a note agreeing to pay WCCI \$2,065,000. This is \$1.3 million less than the \$3.38 million in debt WCCI incurred three months earlier on May 14, 2004.

On June13, 2005, an "amended and restated deed to secure debt, assignment or rents and security agreement" was filed which included the Dollars on the note for \$2.9 million executed between the organization and Wachovia Bank.

Aircraft

It appears from FAA records that Dollar's primary means of travel is a 1984 GulfStream jet (N103CD). This jet is owned by the for-profit corporation, World Heir, Inc. (see *Related Entities* above) of which Creflo Dollar is the CEO and Taffi Dollar is CFO and Secretary.

Ownership History of N103CD (Gulfstream G1159A, Serial Number 418)
According to FAA records, Jet Fan Trading sold this jet to Triangle Aircraft Services, Dec. 15, 1986 (as N717TR). Triangle Aircraft Services sold the jet to Banco Credibanco S/A, Grand Cayman Island, Cayman Islands on September 30, 1994.

Deregistration of N717TR from the US and exported to Brazil, Oct. 3, 1994 Deregistration of N717TR from Brazil to the US, May 20, 1999 Marcep International Trade Finance Ltd sold the jet to Priority 1 Aviation May 20, 1999.

Priority 1 Aviation, Inc sold the jet to World Heir, May 20, 1999.

Creflo Dollar also traveled in a 1973 Lear jet (N65A). According to FAA records, this jet is owned by World Changers Ministries.²⁵ Again, the CEO is Creflo Dollar and the CFO and Secretary is his wife, Taffi.

Ownership History of N65A (Learjet 25B, Serial Number 134)

According to FAA records, Zaire Jet, Inc sold this jet to Global Jet, Inc, on December 30, 1994. Global Jet sold it to World Changers Ministries, March 3, 1995. As of 2008, FAA records indicate the registered owner as World Changers Church International.

According to FAA records, a third jet was owned by WCCI. This is a 1969 Gulfstream II (N102AB).

Ownership History of N104VV, a/k/a N104CD, a/k/a N102AB (G1159, Serial Number 53):

²⁵ This entity was dissolved on 4/1/2010. See Related Entities noted in this review.

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According to FAA records, The Jet Place sold this jet to World Changers Church International, in October of 1997 (as N102AB). World Changers sold it to Kingdom Harvest Ministries, Inc. (Bishop Clarence McClendon) in February of 2000. In April of 2001, Kingdom Harvest Ministries, Inc. sold the jet back to World Heir, Inc. On April 10, 2001(becomes N104CD) World Heir, Inc. sold the jet to Eagle Mountain International Church d/b/a Kenneth Copeland Ministries.

According to FAA records, a fourth jet, a Sabreliner 60 was owned by World Heir Inc. for approximately two months before it was sold.

Ownership History of Sabreliner 60

According to FAA records, on February 13, 2003, Matthews Aviation, LLC (George W. Matthews, Jr.) sold the jet, a Rockwell International-NA-265-60 "Sabreliner 60", to Jet Crew's and Consulting, Inc. (170 Harbor Club Lane, Fayetteville, GA). That same day, February 13, 2003, Jet Crew's and Consulting, Inc sold the same jet to World Heir Inc., a Georgia for profit where Dollar serves as CEO.²⁶ The FAA bill of sale is signed by Gregory C. King as president of Jet Crew's and Consulting, Inc.

On April 7, 2003, World Heir sold the Sabreliner to Victory Christian Ministries International (Tony and Cynthia Brazleton, Suitland, MD). The FAA bill of sale is signed by Gregory C. King, as president of World Heir Inc. The address for World Heir that is noted on the bill of sale is the same address as WCCI, 2500 Burdett Rd, College Park, GA. Greg C. King apparently is the president of Jet Crew's and Consulting, Inc. and World Heir, Inc. Both of these companies are for-profit companies. In addition, King served as the Director of Aviation for WCCI. King signed as the Director of Aviation for WCCI on a warranty bill of sale in April of 2000.

In an interview dated 11/15/06 with WAGA-TV in Atlanta, the reporter stated that the Church purchased a jet for Creflo Dollar Ministries. In this same interview, Dollar indicates he uses this jet to fly to the church in New York since the commercial airlines don't fly his schedule. According to FAA records, this is the jet owned by the for-profit World Heir, Inc. Based on Dollar's statements, it appears the Church purchased the jet for Creflo Dollar Minsitries, yet according to FAA records, this appears to be same jet that is owned by World Heir Inc, the for-profit that Dollar and his wife operate. FAA records indicate Dollar used both jets to fly to the Church in New York City.

According to the Fulton County Assessor's Office, if Dollar's flights originated out of Atlanta, World Heir, Inc. and World Changers Ministries should have filed aircraft personal property returns and paid the required tax. As of July 28, 2008, the only return on record was a 2007 return for World Changers Ministries and a 2007 return for World Heir, Inc. According to the assessor's office, there is no

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²⁶ Georgia Secretary of State

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exemption from filing and paying tax on aircraft for nonprofits. The 2007 assessor's value for the World Heir jet was \$6,565,120.00. The 2007 assessor's value for the World Changer's airplane was \$527,415.00.

Personal use of Aircraft

A review of FAA records in comparison to a compiled list provided to the Committee indicates there are some flights that could not be verified and need further explanation. These often appear as one day trips or trips to known vacation spots. Most of these trips were taken in the jet owned by Dollar's corporation, World Heir Inc.²⁷

7/4/04-7/07/04 St. Kitts -Nevis 7/10/04 Miami, FL 08/9/04-8/10/04 El Paso, TX Las Vegas, NV 12/7/04-12/10/04 Sacramento, CA 3/1/05-3/2/05 3/28/05-3/30/05 Fernandina Beach, FL Kenneth Copeland ranch 06/2/05-06/3/05 Las Vegas, NV 06/26/05-06/30/05 Fort Myers, FL 8/11/05-8/12/05 9/05/05-9/06/05 Washington, DC 09/29/05 Destin, FL 10/02/05 Destin, FL 03/21/05-03/22/05 Miami, FL Chicago, IL Unsure of date 4/06 Houston, TX 04/20/06-04/23/06 5/22/06-5/23/06 Jacksonville, FL Fort Worth, TX 5/30/06-5/31/06 Kenneth Copeland Ranch 06/06/06-06/07/06 06/15/06-06/16/06 Tampa, FL 06/25/06-06/28/06 Las Vegas, NV

07/03/06-07/10/06 While at West Coast Believers went to Hawaii then stopped

to Little Rock, AR (In Honolulu 7/6/06-7/09/06)

09/05/06-09/10/06 One of these days in Chicago, IL

09/27/06-09/28/06 Jacksonville, FL 10/26/06-10/27/06 Baltimore, MD 10/30/06-10/31/06 St. Louis, MO 11/7/06-11/08/06 Baltimore, MD 02/6/07-02/7/07 Azores Island 02/21/07 Jacksonville, FL 03/06/07-03/07/07 Seattle, WA

03/21/07 Nassau, Bahamas

04/02/07-04/05/07 North Myrtle Beach, SC

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²⁷ Federal Aviation Administration

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04/10/07-04/11/07 Jacksonville, FL 04/19/07-04/20/07 Baltimore, MD

05/14/07-05/18/07 Azores-Santa Maria Island 10/20/07-10/22/07 One of these days in Chicago

10/30/07-10/31/07 Montgomery, AL 11/14/07 Burbank, CA 11/15/07 Miami, FL

Personal Use of Other Assets

On 1/15/2008 in an interview with Bob Makin, Dollar stated that a contract was established with the Church that states he must give a percentage of his intellectual property to the church. Dollar also stated that his intellectual property is produced in part by several members of his nonprofit ministry and through many of the nonprofit's resources.²⁸

Gift from Creflo Dollar Ministries to Kenneth Copeland

Rich Vermillion is a former Kenneth Copeland partner.²⁹ Vermillion is no longer affiliated with Copeland because he believes Copeland used him to promote and solicit donations for the Angel Flight 44 ministry that Copeland never followed through on: Vermillion provided the following written testimony to Committee staff regarding Dollar's letter and DVD soliciting funds for the personal use of Kenneth and Gloria Copeland:

"I did receive that same solicitation letter to raise money for the Copelands personally, for their 40th Anniversary in "ministry." To be sure, we wish we still had a copy (it was on high-quality parchment paper, with foilembossed letterhead from Creflo Dollar's church, but inside of a KCM envelope); but we were so disqusted by the thing we actually threw our copy away the day we received it (again, we wish we had held onto that in retrospect).

Regarding the DVD: I am not aware of a DVD mailed to the donors in an effort to raise the money beforehand. However, the DVD of the actual 2007 Minister's Conference "service" in which the last portions of those moneys were raised was made available to those ministers in attendance. Unfortunately, it was edited before duplication, and the version mailed to the recipients omits that part of the "service" completely. However, again, I was there...

²⁸ "Dollar helping to define life's worth, Pastor preaches that money alone doesn't determine prosperity" January 11, 2008, <WWW.C-n.com>

www.kennethcopelandblog.com

John Copeland, Creflo Dollar, and Jesse Duplantis of New Orleans, Louisiana, announced their "gift" and presented Kenneth & Gloria a giant cardboard check for the total received up to that date. However, they then said they were trying to surpass a higher financial goal of \$2mil, and wanted to give the ministers present (and the ministries they represented) a chance to add to the total then represented on the check. They brought in two KCM employees with credit card terminals, and began taking not only check and cash contributions, but also credit/debit card transactions towards the same IN THE SANCTUARY ITSELF while the band played music. The transactions were done through KCM processes and were performed by KCM employees, but it was plain that it was to be personally given to the Copelands. They made periodic "update" announcements from the platform of the running total, but I believe it was about 90-minutes or more later before they announced they had concluded the "offering" and continued the rest of the "40th Anniversary" service from there.

Again, those portions of the video from the 2007 Minister's Conference service in question were omitted in all copies subsequently distributed to those who purchased DVD sets of the conference."³⁰

In an interview with CBS News, Dollar stated the following in reference to his gift to Copeland, "Also not true," Dollar said. "We didn't give Kenneth \$500,000, and we didn't take it from our church. We sent letters to different ministers around the country inviting them to share in honoring Kenneth Copeland's 40th anniversary." Yet, a reporter with the Arkansas Gazette attended the church of Copeland's friend, Happy Caldwell, on the Sunday following this event. After attending the service, the reporter wrote the following:

"What do you give a televangelist who has everything? If the evangelist is Kenneth Copeland and it's his 70th birthday, you give him one of those oversized cardboard checks -- with a seven-digit dollar figure.

Happy Caldwell, pastor of Little Rock's Agape Church, said fellow evangelists chipped in \$2.1 million and presented Copeland with the gift on Thursday night in Texas. Caldwell told the story during this morning's service, moments before collecting an offering. An audible gasp went up when Caldwell revealed the size of the present. Caldwell didn't say how much Agape Church had kicked in. Kenneth Copeland and his wife Gloria were apparently delighted with the outpouring. "They were speechless," Caldwell said. "That's about a million dollars apiece." Copeland's son spearheaded the fundraising gift.

³⁰ Rich Vermillion, former Kenneth Copeland ministry partner

^{31 &}quot;Televangelist Defends Spending" <www.cbsnews.com>

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Caldwell said Copeland deserves the money because he's been generous with the millions he receives in tax-deductible contributions. "When you're a heroic giver, eventually you're going to be a heroic receiver."³²

Another insider stated the following statement in August of 2007.

"At the end of last summer...Creflo Dollar contacted him (Barry) and John Copeland about doing something extra special to honor KC & GC at the end of the Minister's Conference and to make it a "surprise" for them. John flew out to Atlanta and met with Creflo and they decided to have a special honor for them on the final night of the Minister's Conference... This would be a "who's who" list of KCM dignitaries/counterparts in the ministry world plus on the guest list would be those who gave a certain amount and above of contributions to the Ministry. Well, the guest list was generated from the confidential mailing list of KCM without any person on that list's approval... John and Creflo named an amount and we printed out a computer generated list with certain criteria and gave that list to Creflo's people and they in turn, sent out invitations to those people/ministers/pastors that met that criteria. The invitation was inviting them to a special surprise dinner honoring KC/GC of 40 years in Ministry. Then it said they were trying to raise ONE MILLION DOLLARS to give them, personally, for their 40th Anniversary gift. Send in your RSVP along with your money to Creflo Dollar Ministries. I believe that close to TWO MILLION DOLLARS was given to them that night, with Creflo giving close to a million. This was a direct VIOLATION of the privacy policy and we had numerous complaints about it but like everything else, it just went away."33

33 Third Party Informant A

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³² Trinity Foundation Inc., "Religious Conversion"