

Exhibit 4

Jason Cobb's Letter of Concern to the IRS Dated
April 6, 2011

April 6th, 2011

To whom it may concern,

As Chairman and CEO of the corporation holding title to the property located at 811 Bay Rd in Menlo Park, CA, I am hereby requesting a **church audit** due to the concerns stated on the accompanying 13909 Form regarding embezzlement, conversion, larceny and inurement. Bank fraud is an additional concern.

On 7-12-2010 Ernest Brede, who appears to be in league with one or more bank insiders, provided false information and made false statements to Wells Fargo Bank, N.A. while misrepresenting himself as the CEO/owner of the corporation when added to corporate accounts by an approved signer, Glenn M. Watson, a willful conspirator who acted without our knowledge or authorization. Interestingly, Ernest Brede stated on the new account documentation that our corporation had \$150,000.00 in sales in 2008. First, he wasn't a member of our congregation/corporation in 2008 and second, this statement is entirely false. We are truly a non-profit religious corporation focused on our evangelizing work. As such we have no "sales" to report. I'm unsure of the significance of this particular detail but I wanted to call it out. In short, they have all acted dishonestly and must be stopped to protect the interests of our shareholders and the good name of our congregation and organization.

Clearly there is a religious element to this unfortunate situation but please do not make the mistake of dismissing this as a mere "church dispute." This is a **secular** matter, a **criminal** matter that is obnoxious to both state and federal law and requires immediate action so we will appreciate your prompt assistance.

Putting the corporation's exemption status at risk is not the intent. Over the years, our corporation has consistently abided by the law in all respects, including tax law. With this in mind it is my understanding that **intermediate sanctions** can be applied to the specific individuals involved should the IRS find evidence of wrongdoing. This is the desired remedy in this case as such relates to any acts of inurement. Obviously the other points of concern, as stated, may require a different set of remedies as afforded by federal law.

One corporate law blog states:

"The goal of the inurement prohibition is to prevent siphoning off of an exempt organization's assets by insiders – those in control of the organization. In this context, "control" may be direct (as in the case of formal directors) or indirect (such as control over others who are officers or directors). Any time assets of the organization flow through to benefit the organization's insiders, whether directly or indirectly, inurement is an issue."

This quote highlights an added dimension for consideration in this case as provided by the involvement of both Allen E. Shuster and Paul Koehler.


While not a hierarchical religious organization in the exact same sense as the Catholic Church, it should be noted that there certainly is a multi-leveled organizational structure amongst Jehovah's Witnesses which creates a key dynamic in this situation.

Ernest Brede, Don Showers, Glenn M. Watson (and others) have acted under the direction of Paul Kohler, a traveling representative of The Christian Congregation of Jehovah's Witnesses, Inc. located in Patterson, NY. In turn, Paul Kohler has acted under the direction of Allen E. Shuster, a representative of The Christian Congregation of Jehovah's Witnesses, Inc. as well as The Regional Building Committee of Jehovah's Witnesses, Inc. for whom he reportedly serves as the CFO and treasurer. Based on facts gathered to date, Allen E. Shuster, **NOT** the corporations and religious organization with which he is associated, is ultimately responsible for the creation and enactment of the scheme which prompts this complaint to you as well as a complaint that has been filed with the Northern District of California Court (CV10-3907). It is clear that Allen E. Shuster and his agents are self-willed opportunists who have deviated from secular law as well as clearly stated organizational policy and directives. It can't be stressed enough that his actions and those of his agents in no way represent the thoughts, feelings, views or policies of the religious organization known as Jehovah's Witnesses. The same can be said for Paul Kohler who is the chief agent and driver of this scheme here on a *local* level.

In view of these facts, the basis of concern regarding private benefit *potentially* extends beyond just our congregation/corporation in Menlo Park, California. This is underscored by the fact that regional building committee divisions located across the U.S., who effectively report up to Allen E. Shuster, have in some cases submitted what appear to be inflated, overpriced bids when preparing to build and/or remodel Kingdom Halls (church buildings). For example, a Kingdom Hall in the San Francisco bay area was recently remodeled by Regional Building Committee #7 (aka RBC #7) for roughly \$350,000.00. Even in the high-priced bay area, it is difficult to understand how a remodel project completed with free labor could generate such an expense. Could such expensive projects, which in some cases seem uncalled for, at times, facilitate excessive benefit transactions?

In refocusing on the present situation in our own congregation and corporation, an audit is the best way to further establish the facts and to ensure that any infractions can be addressed to the end of maintaining our compliance with the law and protecting the interests of our shareholders. Ideally, and under normal circumstances, we would be able to initiate an internal audit ourselves. However, Ernest Brede, Glenn M. Watson et al have not cooperated with our efforts to do so thus far and so we are requesting your assistance.

As expressed on form 13909, I do have some concern regarding potential retaliation. However, the most important thing is that this scheme be illuminated and stopped. So while I would appreciate your discretion, in the end, I do not want this concern to hamper your efforts. I look forward to hearing from and working with you. Thank you.



Jason E. Cobb
1227 Sevier Ave
Menlo Park, CA 94025

Cc: Internal Revenue Service; Federal Bureau of Investigation-San Francisco; U.S Attorney-Northern District of California; Attorney General-California; District Attorney-San Mateo County; City Attorney-City of Menlo Park

Exhibit 5

**Our Kingdom Ministry Excerpts Establishing That
Each Individual Publisher is Free to Choose the
Congregation That They Will Attend**

Anatomy of an Act of Religious Fraud

Congregation members are called publishers as each member has the obligation to participate in the door to door ministry. A Publisher's Record Card is made out for each congregation member and is maintained within the congregation file. The card details a person's name, address, date of birth, date of baptism and a record of the time they have spent in the ministry each month. When a publisher joins a different congregation, the previous congregation will forward their publisher record card (aka S-21 card) and an introduction letter to the new congregation.

As established by the accompanying statements of organizational policy, family heads and/or single congregation members are at liberty to decide for themselves which congregation they will join. The Governing Body of Jehovah's Witnesses, the highest ecclesiastical authority, does not make this decision for others. Consequently, in being subject to organizational directives from the Governing Body, the Branch Office would not make such decisions for others. Again, the decision rests with family heads.

In-line with the record of correspondence as provided, the branch office sent a letter dated 1/18/2010 to the Menlo Park congregation elders (managers) directing them to send the publisher card and introduction letter as requested by another congregation. The Menlo Park elders (managers) sent a letter dated 2/3/2010 in response explaining that the publisher in question desired to remain a member of the Menlo Park congregation and concluded the letter by asking for further direction in view of the circumstances. No response was received. The accompanying timeline completes the narration.

The accompanying statements of organizational policy establish that there is no basis for disciplinary action in such cases as the congregation a publisher joins is a matter of choice.

The record of correspondence establishes a basis of intent toward the Menlo Park congregation meeting facility and by extension toward the Menlo Park elders (managers). The "disciplinary" action executed under the color of religious right, was a means to further the scheme which had already been conceived and enacted prior to the judicial hearing held 2/26 – 2/27/2010 as established by the letter of complaint dated 9/24/2009 submitted by the Menlo park elders to the Branch Office regarding Paul Koehler.

The circumstances and acts surrounding the request for the publisher card and letter are in themselves elements of the fraudulent scheme as such constituted a means to manufacture a basis of complaint, against the Menlo Park elders. Evidently Paul Koehler conspired with Leonardo Trevino (RBC #7) who then conspired with Talbert Petersen (Mark West English Congregation) who is also a member of RBC #7 and one of the elders who sent the letter of concern to the Branch Office regarding the request for the publisher record card in question.

Once the Menlo Park elders were removed, the basis for religious affinity fraud was established as Brede et al. proceeded to use the "pulpit" so to speak as a means to induce acceptance for the complete remodel of the Menlo Park meeting facility in furtherance of the overall scheme as described.

*** km 11/02 p. 7 Question Box ***

• **What are the advantages of attending the congregation that holds the territory where we live?**

Through the congregation arrangement, we receive encouragement 'inciting us to love and fine works.' (Heb. 10:24, 25) Through the congregation we learn the truth and are equipped to fulfill our assignment to make disciples. (Matt. 28:19, 20) We are also strengthened to endure trials faithfully and are provided with loving overseers to help us cope with mounting pressures and anxieties. Clearly, the congregation is vital to our spiritual survival. However, are there advantages in attending the congregation that holds the territory where we live?

Individual circumstances vary, and such factors as secular employment, an unbelieving mate, and transportation may affect one's final decision in this regard. Yet, there are definite advantages, both spiritual and otherwise, when a person associates with the congregation holding the territory where he lives. The elders may be able to get in touch with all the publishers more quickly in cases of emergency. Past Question Boxes have highlighted a number of other advantages.—May 1991, March 1976, and January 1967.

Generally, it is more convenient to attend meetings nearby, allowing us to arrive early enough to speak with others, care for necessary matters, and share in the opening song and prayer. When newly interested ones live in our neighborhood, we are usually in a better position to reach them, conduct Bible studies with them, and direct them to the meetings most convenient for them.

We are confident that family heads will prayerfully consider this matter, weighing all the factors involved in determining what is best for the spiritual and physical welfare of their family.—1 Tim. 5:8.

*** km 3/76 p. 8 Question Box ***

• **Is it permissible to live in the territory of one congregation but attend meetings elsewhere?**

Generally speaking, it is best to attend the meetings of the congregation holding the territory where you live. In most cases this proves to be in the best spiritual interests of the family, since it ordinarily makes it convenient to attend meetings, share in field service in territory close by and take advantage of help provided by the elders.

It is recognized, however, that individual circumstances vary. Such factors as one's secular work schedule, having an unbelieving mate or transportation problems may lead someone to conclude that it would be more advantageous spiritually to attend another congregation. **Each family head bears responsibility for his own household. After considering all the factors involved, he will have to decide what is best.** He may want to discuss matters with the elders to get the benefit of their advice before he makes a decision. Perhaps they know of overlooked advantages that would result to the family in attending the congregation holding the territory where they live, or possible disadvantages that may be encountered in transferring to a neighboring congregation. Often it is easier for the congregation holding the territory to render loving assistance. And the home of the family might be used as a book study location within the congregation holding the territory. But in the final analysis, the elders will want to encourage the family head to decide in a way that will ensure the best spiritual benefits to his family. There is no reason to be critical of his decision when made.

In metropolitan areas, there is often a large number of congregations located in a concentrated area. There may be a number of reasons why the elders may decide that the interests of the work would be advanced by a transfer of publishers. For example, there may be territory adjustments in connection with the formation of a new congregation, or to give additional territory to a congregation covering its assignment frequently, or to strengthen a congregation having few publishers or mature brothers to take the lead. The elders in each congregation can outline what seems to be advisable and request that each family affected consider it. In many instances, there likely will be no problems in making the suggested adjustment. **Again, each family head will have to weigh all the factors and decide if such a transfer should be made.** The same would be true of elders, ministerial servants or pioneers who are asked if

they can transfer elsewhere to assist a congregation needing help. (See "Question Box" in February 1973 *Kingdom Ministry*.)

*** km 2/73 p. 7 Question Box ***

• **Can congregations with one or two elders get the help of elders from nearby congregations that have numerous elders?**

Sometimes circuit overseers observe that one congregation has many elders while another congregation has only one elder, so some help could be used. The circuit overseer may make the need known to the congregation where there are many elders, but then it is up to the body of elders there to consider their own needs for elders to conduct studies and take care of the congregation activities. There is no reason for an elder to travel to another territory if he is needed where he is now. If they believe that it will not work a hardship in their congregation for an elder to go to work with a nearby congregation that has real need of older brothers, they can discuss the matter among themselves and see whether anyone among them wishes to travel to the nearby congregation.

Any elder considering such service should take into account what this would mean to himself spiritually and physically and how it would affect his family's interests. He may wish to see how they feel about it. How much time would be required to go there and what are the traveling conditions and expenses involved in going from his home to the territory of the nearby congregation? He should take into consideration the hours when the other congregation has their meetings. He will be wise to give such a matter his prayerful consideration.

If, after such consideration of matters, someone is found to be available to serve with the nearby congregation, the presiding overseer may communicate with the nearby congregation to let them know that there is an elder who is willing to serve with them regularly. Upon receiving the information, if the brothers representing the nearby congregation wish to meet and discuss matters with the available elder they may do so. Then if they would like to have him serving with them they should send their recommendation of the brother to the Governing Body, asking that he be appointed to serve as an elder in their congregation, explaining the circumstances in the letter. When the recommendation is approved, the elder may serve in the new congregation and his name will be deleted from the list of elders of his former congregation.

MARK WEST ENGLISH CONGREGATION

184 Ursuline Rd., CA 95403
Talbert Petersen - P.O. 707-576-1068

11/11/09

Menlo Park Congregation
c/o Jason Cobb
531 Sandlewood St.
Menlo Park, CA 94025

RE:

Dear Brothers,

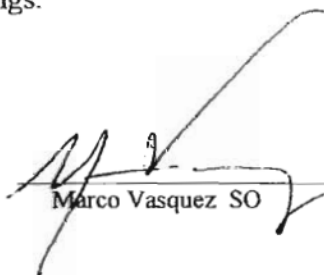
Sister [redacted] has been attending our Kingdom Hall for some time now and we have enjoyed getting to know her. Since her employment appears to be permanent here in our area and she is attending all of our meetings it would be best if her publisher record cards were forwarded to us so we can best care for her spiritual needs.

We will transfer her pioneer information on the JW.org web site once letter of introduction is received. Thank you very much.

We send our love and greetings.

Your Brothers,


Talbert Petersen PO


Marco Vasquez SO


Joseph Cook SEC

**Christian Congregation
of Jehovah's Witnesses**

2821 Route 22, Patterson, NY 12563-2237 Phone: (845) 306-1100

SDG:SSX January 18, 2010

BODY OF ELDERS
ENGLISH CONGREGATION OF
JEHOVAH'S WITNESSES, MENLO PARK, CA
C/O JASON E COBB
531 SANDLEWOOD ST
MENLO PARK CA 94025-1374

Dear Brothers:

Recently we received correspondence from the body of elders of the Mark West English Congregation in Santa Rosa. Therein they explain that they have been unable to obtain a letter of introduction as well as the *Congregation's Publisher Record* cards for Sister . They say they have made repeated requests but have yet to receive a response. In view of the time that has past, it would be a kindness to give this matter your prompt attention and forward a letter of introduction and the *Congregation's Publisher Record* cards for Sister to the body of elders of the Mark West English Congregation. Thank you brothers for your prompt follow through in this matter. We pray Jehovah's direction as you endeavor to fulfill your weighty responsibilities as shepherds of the flock of God. (1 Pet. 5:2) We send our warm Christian love.

Your brothers,
*Christian Congregation
of Jehovah's Witnesses*

cc: Body of Elders
Mark West English, Santa Rosa, CA

June 7, 2010

Summary:

- September, 24, 2009 –

Our body sent a letter of concern to the branch regarding our circuit overseer. We received a brief acknowledgement letter dated 10-20-09 but never received any other response to the issues thereafter.

- January 18, 2010 –

We received a letter from the branch directing us to send an S-21 card that had been requested by another congregation.

- February 3, 2010 –

Our body sent a response to the branch's 1-18-10 letter requesting further direction in view of the sister's circumstances (we never received a response).

- February 27, 2010 –

During the visit of our C.O. and the substitute D.O., our body is advised that a recommendation for our deletion will be submitted solely due to our failure to send the S-21 card when directed.


- March 4, 2010 –

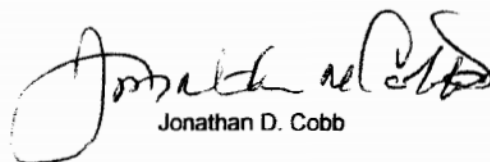
The S-21 card in question is sent to the requesting congregation; branch is advised of such (we never received a response).

- May 24, 2010 –

Letter is received advising our body of its deletion.


Arlen St. Clair


George T. Stock


Jonathan D. Cobb

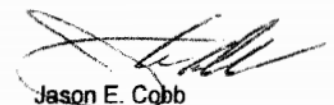

Jason E. Cobb

Exhibit 6

Defendant Koehlers' S-303 Report as Represented to
Plaintiff St. Clair, George T. Stock and Jason Cobb
On Sunday, February 28, 2010

REPORT ON CIRCUIT OVERSEER'S VISIT WITH CONGREGATION

Dates served: February 23-28, 2010Name of congregation: Menlo Park City: Menlo Park Province or state: CACircuit overseer: Paul Koehler Circuit number: CA-13 Congregation number: 19059Coordinator of the body of elders: Jason E Cobb (Name) n/a (Home phone) 650-799-8468 (Mobile phone)531 Sandlewood St (Mailing address) Menlo Park, CA 94025-1374 (City, province or state, zone or code)Secretary: W Arlen St. Clair (Name) n/a (Home phone) 650-464-6551 (Mobile phone)440 California St #4 (Mailing address) Santa Clara, CA 95050-5765 (City, province or state, zone or code)

If there has been a change in the coordinator of the body of elders or the secretary or in the contact information of either since the last visit and an S-29 form has not been sent, please enclose one with this report. The S-29 form should be signed by the Congregation Service Committee.

Kingdom Hall: 811 Bay Road (Street address) Menlo Park, CA 94025-1609 (City, province or state, zone or code) 650-325-2345 (Phone)
 Check box if there has been a change in the Kingdom Hall address or phone number since the last visit.

1. Congregation meetings: (Avg. attendance for past six months)

<u>49</u> Service Meeting	<u>9.6</u> Hours	<u>64</u> First service talk
<u>48</u> Congregation Bible Study	<u>7.4</u> Magazines	<u>65</u> Second service talk
<u>57</u> Public Meeting	<u>4.4</u> Return visits	<u>52</u> Public talk
<u>56</u> Watchtower Study	<u>5</u> Bible studies	
2. Field service activity: (Publisher avg. for past six months)
3. Meeting attendance during visit:
4. Analysis based on *Congregation's Publisher Record* (S-21) cards:

60 Total active publishers (including pioneers) 0 Became inactive since last visit (not reporting for six months)

58 Total persons (including pioneers) reporting regularly (for past six months or since starting, being reactivated, or being reinstated)

2 Number of regular pioneers at present 0 Number of special pioneers 4 Number of elders 2 Number of ministerial servants

0 Different publishers who have auxiliary pioneered since last visit
5. Territory coverage:

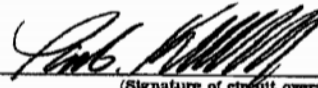
80 Total number of territories. (Inform branch office if any should be transferred to unassigned status.)

7 Number not worked during past year. (Do not include business, letter-writing, or telephone territories.) Is assistance to help this congregation available within the circuit? n/a (Yes or no) If the answer is no, would this congregation accept assistance from the branch office in sending groups to help cover such territory? n/a (Yes or no) If no, explain below. If yes, do strong feelings of racial prejudice exist within the territory? n/a (Yes or no) If yes, explain:
6. Is the appearance and condition of the Kingdom Hall satisfactory? Yes If not, describe below what improvements are needed and what arrangements have been made to correct matters. (See the latest *Kingdom Hall and Property Inspection Work Sheet* (S-105). If additional help is needed, contact the Regional Building Committee.)

The hall appears much cleaner and better maintained compared to previous visits, yet stills need renovating. However on 12/2/09 the RBC sent a letter to the English and Japanese congregations stating that because of "not seeing unified support among your bodies of elders, we have stopped all work associated with your project." The Japanese want to move forward with the recommendations of the RBC for a complete renovation, whereas the English a limited remodeling.
7. What commendation were you able to give the congregation?

Over the last 3 visits the meeting attendance and field service averages have remained consistent therefore I commended the friends for having a regular routine of spiritual activity. We especially appreciate the elderly ones and those who have circumstances that limit what they can do, yet are wholesouled. Following the suggestions in the last report, the territories are being worked more thoroughly including the business territories that haven't been worked in a few years.

(The original of this report should be mailed promptly to the branch office. A copy should be left with the coordinator of the body of elders for all the elders to read and for it to be reviewed at the next quarterly elders' meeting.)



(Signature of circuit overseer)

8. What one or two specific things would you suggest that the body of elders work on in the coming months, and why? (This might include suggestions on the evangelizing, teaching, or shepherding work. Please discuss these with the elders.)
 The friends were encouraged to continue making spiritual progress thus guard against remaining in a 'comfort zone.' The service talk based on Philippians 3:12-16 was a reminder that even mature Christians can continue to make progress. (w85 5/1 pp. 13-15) The elders can assist friends to make forward movement in areas such as personal study, attending all the meetings, commenting, improving in the ministry and encouraging the pioneer work. Presently there is only one regular pioneer and there were no auxiliary pioneers since the last visit. Be sure to commend those who are doing all their soul can do and help others to put forth continuous effort to make advancement in Jehovah's service.
9. Were there any serious problems in the congregation that you assisted in handling during your visit? If so, clearly describe the matter below. Tell us who are involved, what you did to assist, and what still needs to be done. (Judicial matters or details of wrongdoing should be reported on a separate sheet.)

REMINDERS

(Check the corresponding box after verifying the answer to each question.)

- Has the branch office been notified of any changes in the Kingdom Hall address or meeting times since the start of the calendar year?
- Has the branch office been notified of all regular pioneer deletions, name changes, and congregation assignment changes?
- Has the branch office been notified of all disfellowshippings or disassociations that have occurred since the last visit?
- Has the branch office been notified of all disfellowshipped or disassociated individuals who are now reinstated or deceased?
- Are any publishers under judicial restrictions, and is their spiritual progress being monitored closely?
- Have letters of introduction been sent for all publishers who have moved out of the congregation?
- Are congregation accounts audited regularly and in harmony with the instructions provided on the *Congregation Accounts Audit Report* (S-25)?
- Have contributions for the worldwide work and the Kingdom Hall Fund been sent to the branch office each month?
- Is literature being overstocked, or are back issues of magazines accumulating?
- Has the branch office been notified of any changes in the Kingdom Hall Literature Group?
- Is the file of completed *Kingdom Hall Volunteer Worker Questionnaires* (S-82) up-to-date?
- If the congregation holds title to the Kingdom Hall property, are the property ownership documents up-to-date and has the *Annual Property Documents Work Sheet* (S-111) been completed?
- Has the annual Kingdom Hall safety inspection been performed and the *Safety Inspection Work Sheet* (TO-34) been completed?