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United States Senate

COMMITTEE ON FINANCE

WASHINGTON, DC 20510-6200

November 5, 2007

RUSSELL SULLIVAN, STAFF DIRECTOR
KOLAN DAVIS, REPUBLICAN STAFF DIRECTOR AND CHIEF COUNSEL

Bishop Eddie L. Long
New Birth Missionary Baptist Church
Bishop Eddie Long Ministries
6400 Woodrow Road
Lithonia, GA 30038

Dear Bishop Long:

The Finance Committee has a long tradition of reviewing tax-exempt organizations. It is important that the Congress and the public have confidence that public charities, which benefit from very significant tax breaks, are operated in a manner that promotes continued trust and that these charities adhere to guidelines established by the Internal Revenue Service. Historically, Americans have given generously to religious organizations, and those who do so should be assured that their donations are being used for the tax-exempt purposes of the organizations.

Recent articles and news reports regarding the possible misuse of donations made to religious organizations have caused some concern for the Finance Committee. Since your organization is not required to file Form 990 with the Internal Revenue Service, I am requesting that you answer the following questions and provide the following information for my review.

Please provide the requested information on searchable disks or electronically by December 6, 2007.

General

1. The audited financial statements for New Birth Missionary Baptist Church (NBMBC) and Bishop Eddie Long Ministries (BELL) for years 2004, 2005 and 2006.
2. The names of all affiliated churches and any integrated auxiliaries.
3. The names and addresses of board members of NBMBC and BELL for years 2004 to present and their relationship to Eddie Long.
4. The names and addresses of compensation committee members of NBMBC and BELL for years 2004 to present and their relationship to Eddie Long.
5. Copies of Form 990 filed by Bishop Eddie Long Ministries, Inc. prior to its dissolution. Names and addresses of all former members of the board of directors for Bishop Eddie Long Ministries, Inc.

6. The dates and locations of all board meetings and the names of the persons in attendance from 2003 to present. Provide the total cost associated with conducting each meeting, including, but not limited to, lodging, meals, travel, entertainment and any extracurricular activities.

Executive Compensation

1. A detailed explanation of the compensation paid to Eddie Long from NBMBC and BELL, any integrated auxiliary and any related entity including, but not limited to, cash and non-cash gifts, housing allowances (to include a detailed break-down of expenses paid to maintain housing), loans (including the terms of the loans and a schedule of repayment) and personal use of assets of the tax-exempt organization (i.e. jets, employees, facilities) from 2001 to present.
2. A detailed explanation of the personal use of assets of the tax-exempt organization (i.e. jets, employees, facilities) and an accounting of any repayments made to the tax-exempt entity for the personal use of stated assets for years 2001 to present.
3. Any other payments to Eddie Long, including all cash or cash equivalent **excluded** from income reported to the IRS on Form W-2 or Form 1099 for years 2001 to 2006.
4. A detailed list of the total housing allowance paid by NBMBC, BELL and any other related entity for the purpose of providing housing for Eddie Long for years 2001 to present.
5. A detailed list of any expenses paid by NBMBC, BELL and any related tax-exempt toward the purchase of the personal residence of Eddie Long from 2001 to present, including, but not limited to, any down payments, closing costs and costs to furnish.
6. A detailed list of any expenses paid by NBMBC, BELL and any related tax-exempt organization for the monthly expenses of Eddie Long's personal residence and any other residences provided to Eddie Long for years 2001 to present. Provide details regarding the location and square footage of each residence.
7. Credit card statements for all credit cards used by Eddie Long from 2004 to present for expenses paid by NBMBC, BELL and any related entity. An explanation of credit card expenses paid by NBMBC, BELL and any related tax-exempt organization on behalf of Eddie Long and Mrs. Eddie Long for years 2004 to present.
8. A detailed breakdown of all expense account items for Eddie Long and Mrs. Long for years 2004 to present.
9. A list of all vehicles (Year, Make and Model) purchased, leased or maintained by NBMBC, BELL and any other tax-exempt entity for the benefit of Eddie Long and Mrs. Long. A detailed list of the yearly expenses to purchase and maintain each vehicle from 2004 to present. The list should also include date(s) of purchase, purchase amount(s) and date(s) and explanation(s) of any disposition.
10. Copies of any compensation recommendations received by NBMBC and BELL, including the names and addresses of the persons that provided compensation recommendations.

Real and Personal Assets

1. A list all domestic and overseas bank accounts and investments belonging to NBMBC, BELL and any of its integrated auxiliaries and related entities.
2. A list of all real property owned or purchased by NBMBC, BELL and any integrated auxiliary or related tax-exempt organization, including the square footage of each property and tax-exempt purpose of each property, from ministry inception to present.
3. Detailed information (Year, Make, Model and Number) on aircraft owned or leased by NBMBC and BELL, including amounts paid for the purchase and/or lease of the aircraft and all maintenance expenses for years 2004 to present. Copies of the flight records of any aircraft owned or leased by the tax exempt from 2004 to 2006. Copies of Eddie Long's itineraries for years 2004 to present.

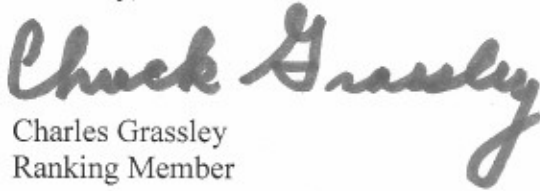
Other

1. The written employment contract between Eddie Long and NBMBC. The written employment contract between Eddie Long and BELL. If there is no written contract, but a verbal agreement exists, provide a date and the names of the persons who were part of that verbal agreement, the terms of the agreement and the amount to be paid to Eddie Long.
2. A detailed list of all entities operated by related parties that received payment from NBMBC and BELL from 2004 to present, to include the amount of payment and purpose of payment. Provide a detailed list of all persons related to Eddie Long who received any form of payment or benefit from NBMBC and BELL. List the type and amount of benefit received for years 2004 to present.
3. The name and address of the person and/or company that publishes the works of Eddie Long. The name and address of the person and/or company that prints, audio records and video records Eddie Long's sermons/services. The name and address of the person and/or company that owns the titles, copyrights, royalties or similar interests in videotapes, books, CDs, DVDs, and other materials prepared by NBMBC or BELL. Are any of NBMBC or BELL paid employees involved in the printing, publishing, recording, or distribution of the books, videotapes, CDs, and DVDs?
4. The names and addresses of the persons who decide how the funds of NBMBC and BELL will be spent. Are these decisions, both operational and financial, subject to oversight by any body within the ministries? If so, is this body elected or appointed? If appointed, by whom and on what basis are they appointed? Who has voting rights within NBMBC and BELL? How often does the board meet? Provide copies of all board minutes for NBMBC and BELL from 2004 to present, including any discussion of compensation paid to Eddie Long, Mrs. Long, the board of directors or the compensation committee members.

5. A detailed list of all payments, including any honorariums and love offerings, paid to visiting ministers, musicians or guests from 2004 to present. Include the name and address(es) of each person and copies of Forms 1099 that were issued. If no Form 1099 was issued, provide an explanation and the names and addresses of all persons that determined no Form 1099 was required.
6. A detailed list of cash and/or non-cash payments received by each board member of NBMBC and BELL from 2004 to present. Copies of Form W-2 or Form 1099 issued to these persons. A detailed list of cash and/or non-cash payments received by each compensation member of NBMBC and BELL from 2004 to present. Copies of Form W-2 or Form 1099 issued to these persons.
7. The names of all affiliated churches/ministries that have made personal donations and/or gifts to Eddie Long in years 2004 to present and the amounts of each gift and/or donation. If the donation or gift was a non-cash item, provide a list of the donations/gifts.
8. Detailed list of all the donations/gifts made to other ministers, ministries and churches from NBMBC and BELL, to include the name of each recipient, address and amount of each donation/gift for years 2004 to present.
9. In 2005, a church spokesman stated that Mr. Long no longer receives a salary from NBMBC and instead receives a "love offering." Provide the date and amount of the last salary payment to Mr. Long. From that date forward, provide the total amount of "love offerings" received by Mr. Long each year to the present. Provide copies of Form 1099 and/or Form W-2 issued to Eddie Long that cover the time frame in which he received "love offerings."
10. It has been reported to the committee that Mr. Long formerly operated a non-profit called Bishop Eddie Long Ministries, Inc. (BELM). In 1998, the charity secured a mortgage to purchase a home in DeKalb County which was subsequently paid off in 2003. In October 2002, the charity ceased operations, and in December 2003, Mr. Long signed papers relinquishing the charity's interest in the home, thereby making himself the sole owner of the property. Provide the names and addresses of the persons who approved the transfer of the charity's asset to Mr. Long. What was the value of the asset at the date the real estate was transferred to Mr. Long? Was a Form 1099 provided to Mr. Long? If so, provide a copy of the tax document presented to Mr. Long. Provide and explain the subsequent disposition of this piece of real estate.
11. What assets did BELM own at the time it was dissolved? What was the disposition of these assets?
12. In 1997, NBMBC gave BELM 13.7 acres which the charity later sold for \$1.4 million. Provide a detailed accounting of how the tax-exempt sales proceeds were used. Were any of these funds used for the personal benefit of Eddie Long? What happened to these funds at the dissolution of BELM?
13. In 1999, BELM received a donation of \$1.9 million from one donor, and in 2000, it received \$1.6 million from one donor. Was the donor in each year NBMBC? If the donor was not NBMBC, who was the donor? Were any of these funds used for the personal benefit of Eddie Long? If so, was it reported on the Form 990 filed with the IRS? Provide copies of BELM's Form 990 for tax years 1997 to its dissolution.

14. In a 1999 interview with the Atlanta Journal-Constitution, Mr. Long indicated that he was the unquestioned leader of NBMBC and that the NBMBC board of directors had relinquished its authority over to him. Provide the names and addresses of those board members and a copy of the board meeting minutes on which it was agreed that all authority would be given to Eddie Long. Since Mr. Long has all authority in the matters of NBMBC, is Mr. Long the sole person responsible for determining his salary, housing allowance and all other benefits? Is there an independent board outside of NBMBC and BELL that oversees these decisions? If so, provide the names and addresses of these board members.

Sincerely,


Charles Grassley
Ranking Member

CC: The Honorable Max Baucus
Chairman
U.S. Senate Committee on Finance