

Grant Thornton 

April 17, 1991

Accountants and  
Management Consultants

The U.S. Member Firm of  
Grant Thornton International

Mr. Gerald A. Feffer  
Williams & Connolly  
839 Seventeenth Street, N.W.  
Washington D.C. 20006

Dear Mr. Feffer:

In response to your request to summarize examples of certain services we have provided for various Church of Scientology organizations, we are supplying the following information.

The procedures outlined in the attached schedule were completed to assist in the preparation of the following federal returns for the years indicated:

	<u>Form 990</u>	<u>Form 1120</u>
Church of Scientology International (including each of its divisions)	1983-1988	1981-1988
Religious Technology Center	1983-1988	1982-1988
Church of Scientology Flag Service Org, Inc.	1983-1988	-
Church of Spiritual Technology	1984-1989	-
Mile High	-	1986-1988
Media Storage	-	1987-1988
Church of Scientology Celebrity Centre	1983	-
FSO Oklahoma Investments Corporation	-	1983-1989
Church of Scientology Religious Trust	1983	-
Scientology Endowment Trust	1983	-
Scientology Missions International	1983	-
Scientology Dissemination Trust	1983	-
Church of Scientology Buildings Trust	1983	-
United States Scientology Films Trust	1983	-
Church of Scientology San Francisco	1983	-
International Hubbard Ecclesiastic League of Pastors	1983	-
Church of Scientology Expansion Trust	1983	-

Ex. I-16

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The information utilized in the preparation of the returns was compiled from original documents and from representations of management of the respective organizations. As a result of performing the procedures described on the attached schedule, we satisfied ourselves as to the integrity of the records sufficient to place ourselves in a signing position on the mentioned returns.

For the period from 1981 through 1988, in excess of 5,000 man-hours were utilized to complete the indicated procedures.

We are available to discuss in more detail the services we provided and respond to questions.

Very truly yours,



RAStewart  
pj  
Attachment

CHURCH OF SCIENTOLOGY

Church of Scientology International	Religious Technology Center	Plan Service Organization	Church of Scientology - World	Church of Scientology - USA	Church of Scientology - Canada	Church of Scientology - Europe	Church of Scientology - Africa	Church of Scientology - Asia	Church of Scientology - Latin America	Church of Scientology - Oceania	Church of Scientology - Middle East	Church of Scientology - Other	Church of Scientology - Total
1981-1988	1982-1988	1983-1988	1984-1988	1985-1988	1986-1988	1987-1988	1988-1988	1989-1988	1990-1988	1991-1988	1992-1988	1993-1988	1994-1988
1981-1988	1982-1988	1983-1988	1984-1988	1985-1988	1986-1988	1987-1988	1988-1988	1989-1988	1990-1988	1991-1988	1992-1988	1993-1988	1994-1988
1981-1988	1982-1988	1983-1988	1984-1988	1985-1988	1986-1988	1987-1988	1988-1988	1989-1988	1990-1988	1991-1988	1992-1988	1993-1988	1994-1988
1981-1988	1982-1988	1983-1988	1984-1988	1985-1988	1986-1988	1987-1988	1988-1988	1989-1988	1990-1988	1991-1988	1992-1988	1993-1988	1994-1988
1981-1988	1982-1988	1983-1988	1984-1988	1985-1988	1986-1988	1987-1988	1988-1988	1989-1988	1990-1988	1991-1988	1992-1988	1993-1988	1994-1988
1981-1988	1982-1988	1983-1988	1984-1988	1985-1988	1986-1988	1987-1988	1988-1988	1989-1988	1990-1988	1991-1988	1992-1988	1993-1988	1994-1988
1981-1988	1982-1988	1983-1988	1984-1988	1985-1988	1986-1988	1987-1988	1988-1988	1989-1988	1990-1988	1991-1988	1992-1988	1993-1988	1994-1988

Obtained the cash reconciliation for the year end and obtained understanding of the reconciliation procedure. Agreed significant reconciled balances to the bank statements. In addition, the foreign currency translation of my foreign accounts were recompiled.

FLAND JAMES

Observed documentation on additions in excess of \$9,400 and judgmentally revised Reconciliation calculations.

CHAMBERLAIN

1) Traced cash transactions affecting the balance sheet from the arrival revenue and disbursement summary to the balance sheet working papers.

2) Traced the adjusting journal entries to the balance sheet working papers and prepared the entries for reclassification.

3) Traced account balances to each individual contribution to the consolidated balance sheet working papers.

CHURCH OF SCIENTOLOGY

Church of Scientology International	Religious Technology Center	Flag Service Organizations	Church of Spiritual Technology	MLA JMS	India Section	Church of Scientology Charity Children	PRO Children Investments	Church of Scientology Religious Studies	Church of Scientology Missions International	Church of Scientology Religious Studies	Church of Scientology Religious Studies	Church of Scientology Religious Studies	Church of Scientology Religious Studies	Church of Scientology Religious Studies	Church of Scientology Religious Studies	Church of Scientology Religious Studies
1981-1988	1982-1988	1983-1988	1984-1988	1985-1988	1987-1988	1983	1983-1989	1983	1983	1983	1983	1983	1983	1983	1983	1983
1991-1998	1992-1998	1993-1998	1994-1998	1995-1998	1997-1998	1993	1993-1999	1993	1993	1993	1993	1993	1993	1993	1993	1993
1991-1998	1992-1998	1993-1998	1994-1998	1995-1998	1997-1998	1993	1993-1999	1993	1993	1993	1993	1993	1993	1993	1993	1993
1991-1998	1992-1998	1993-1998	1994-1998	1995-1998	1997-1998	1993	1993-1999	1993	1993	1993	1993	1993	1993	1993	1993	1993
1991-1998	1992-1998	1993-1998	1994-1998	1995-1998	1997-1998	1993	1993-1999	1993	1993	1993	1993	1993	1993	1993	1993	1993
1991-1998	1992-1998	1993-1998	1994-1998	1995-1998	1997-1998	1993	1993-1999	1993	1993	1993	1993	1993	1993	1993	1993	1993
1991-1998	1992-1998	1993-1998	1994-1998	1995-1998	1997-1998	1993	1993-1999	1993	1993	1993	1993	1993	1993	1993	1993	1993
1991-1998	1992-1998	1993-1998	1994-1998	1995-1998	1997-1998	1993	1993-1999	1993	1993	1993	1993	1993	1993	1993	1993	1993
1991-1998	1992-1998	1993-1998	1994-1998	1995-1998	1997-1998	1993	1993-1999	1993	1993	1993	1993	1993	1993	1993	1993	1993



CHURCH OF SCIENTOLOGY

	Church of Scientology International (1981-1988)	Religious Technology Center (1982-1988)	Flag Service Organization (1982-1988)	Church of Spiritual Technology (1984-1988)	Media Branch (1987-1988)	Church of Scientology Celebrity Center (1983-1988)	Church of Scientology International (1983-1988)	Church of Scientology (1983-1988)	Church of Scientology (1983-1988)	Church of Scientology (1983-1988)	Church of Scientology (1983-1988)	Church of Scientology (1983-1988)	Church of Scientology (1983-1988)	Church of Scientology (1983-1988)	Church of Scientology (1983-1988)	Church of Scientology (1983-1988)	Church of Scientology (1983-1988)
1. ...	1981-1988	1982-1988	1982-1988	1984-1988	1987-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988
2. ...	1981-1988	1982-1988	1982-1988	1984-1988	1987-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988
3. ...	1981-1988	1982-1988	1982-1988	1984-1988	1987-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988	1983-1988