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Humboldt State University, Arcata, Calif.

Scientology church builds Humboldt vault

by Jack Durham
LUMBERJACK STAFF

On a 3,000-acre ranch in rural Humboldt County, devotees of Church of Scientology-founder L. Ron Hubbard are building a 375-foot-long underground vault.

The vault is being built on the Sunset View Ranch in Petrolia, a small town located about 20 miles south of Ferndale, by the Church of Spiritual Technology (COST).

COST is linked to the controversial Church of Scientology, whose operations, according to court documents, include a lack of financial records, public policy violations, deceptive practices and the maintenance of an enemies list against whom any actions, however illegal, were justified in the eyes of the church.

COST began purchasing land in Humboldt County in 1980, according to the Dec. 28, 1989 issue of The Ferndale Enterprise.

The vault is being built in a shallow trench and will be covered with 14 feet of dirt and gravel.

Inside, the facility will be two stories tall and will contain movable cabinets which will hold the church's archives.

Although members of COST did not return phone calls, in an article in the Ferndale Enterprise, Michel Ouelette, a member of the COST, explained the purpose of the church and the vault.

"Its (COST's) purpose is the preservation of the religious and philosophical writings of L. Ron Hubbard," Ouelette stated.

Ouelette stated in addition to Hubbard's writings, "other basic religious text," religious wisdom and the Bible will be placed in the storage facility.

"The church's activities include doing research into long-lasting archival materials, transferring written and spoken words onto such materials to preserve them, and storing them so they will be available for future generations.

We will not be conducting religious services at the ranch. The purpose of the property is the preservation of religious wisdom," Ouelette told The Ferndale Enterprise.

"We are not the Church of Scientology; however, we do share a common interest with it through our belief in the value and workability of Mr. Hubbard's writings in solving today's spiritual problems," Ouelette said.

However, documents filed in a U.S. Claims Court in 1988 state that COST is one of a number of organizations created after the Church of Scientology reorganized in 1981 and 1982. The reorganization took place after the Internal Revenue Service revoked the tax-exempt status of the Church of Scientology of California, the former "Mother Church" of the denomination.

The basis for revoking the tax-exempt status of the Church of Scientology of California was that the church was an ordinary commercial enterprise and the income benefited L. Ron Hubbard. Also, the church conspired to impede

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the Internal Revenue Service from assessing and collecting taxes.

According to court documents, the church attempted to frustrate the IRS's efforts to examine its financial affairs. The church maintained no books to record and systematize its financial transactions. Therefore, the examination had to proceed on the basis of millions of separate checks, invoices and disbursement vouchers. The church's accountant saw to it that these were provided in no semblance of order.

The accountant advised another church to "give the IRS agent a bunch of records in a box in no semblance of order and to place the agent in a dark, small, out-of-the-way room, (and) to refuse to give practical assistance locating records," stated the court documents.

In the face of such tactics, the IRS spent approximately two years in an unsuccessful attempt to audit the church's 1968 to 1969 financial operations.

The Church of Spiritual Technology and other entities created after the reorganization of the Church of Scientology filed applications for tax-exempt status. While the applications were pending, witnesses gave testimony in court cases involving churches of Scientology.

The testimony was to the effect that L. Ron Hubbard continued to control the Church of Scientology for his private benefit.

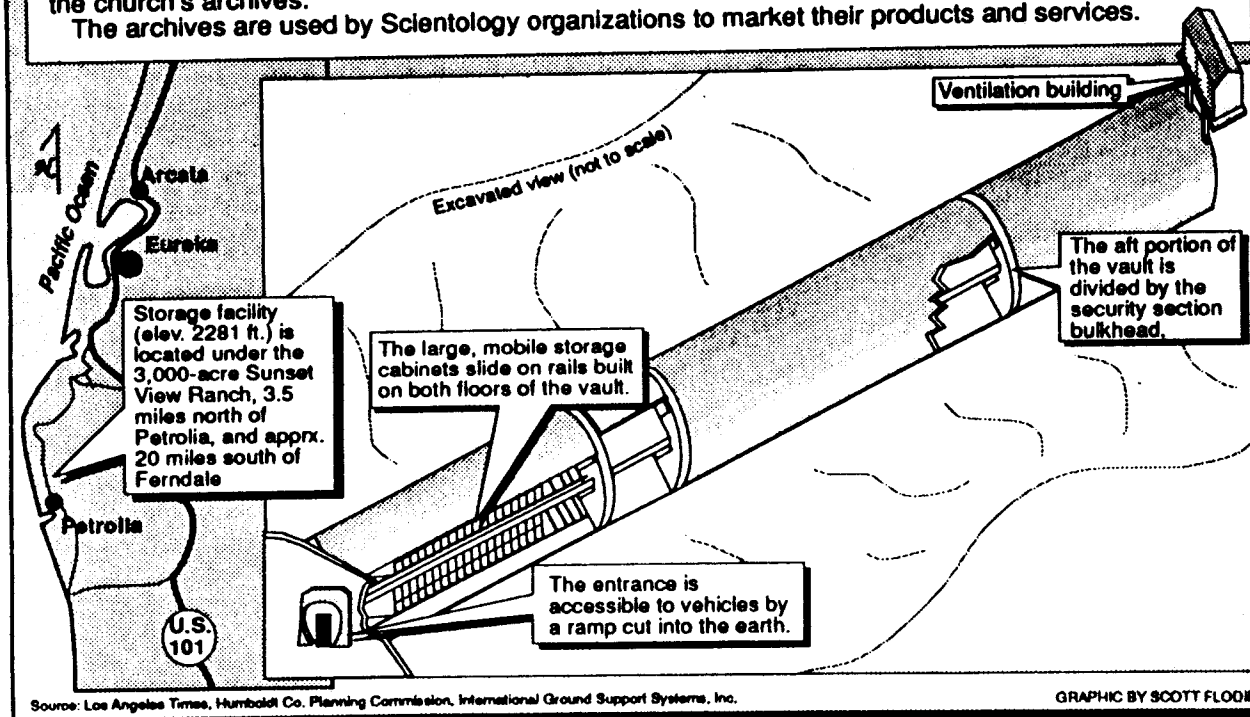
Witness testimony in one of the cases alleged that the project known as Mission Corporate Category Sort-out (MCCS) had been undertaken by the Church of Scientology of California in 1980. The alleged purpose of the MCCS project was to devise a new organizational structure to conceal L. Ron

Church of Spiritual Technology vault

The stated purpose of the vault is the preservation of the religious and philosophical writings of Church of Scientology founder L. Ron Hubbard. The Church of Spiritual Technology, which has been linked to the Church of Scientology, is building the vault in Petrolia. This storage facility is 375 feet long and will be covered with 14 feet of dirt and gravel.

The inside of the facility will be two stories tall and will contain movable cabinets which will hold the church's archives.

The archives are used by Scientology organizations to market their products and services.



Hubbard's continued control of the Church of Scientology.

Eight of the organizations created after the church's restructuring eventually withdrew their applications. The remaining applicants responded that the testimony related to other organizations and time periods, attacked the credibility of witnesses and stated that L. Ron Hubbard did not hold any position of control in any Church of Scientology. They also said that work done on the MCCS project was not considered or consulted in designing the

new organizational structure.

The history of Scientology's operations detailed in one of the court cases includes an enemies list against whom any actions, however illegal, were justified by the church.

According to the June 24, 1990 issue of The Los Angeles Times, the Church of Scientology compiled a list of church critics and subjected those on the list to smear campaigns and dirty tricks.

Paulette Cooper of New York, who wrote a 1972 book, "The Scandal of Scientology," was pushed to the top of

the enemies list.

"Among other things, Cooper was framed on criminal charges by Guardian Office (the church's legal and investigative arm) members, who obtained stationary she had touched and then used it to forge bomb threats to the church in her name.

"The church reported the threat to the FBI and directed its agents to Cooper, whose fingerprints matched those on the letter. Cooper was indicted by a grand jury not only for the bomb threats,

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but for lying under oath about her innocence.

"Two years later, the author's reputation and psyche in tatters, prosecutors dismissed the charges after she had spent nearly \$20,000 on legal fees to defend herself and \$6,000 on psychiatric treatment," the Los Angeles Times article stated.

Even after the reorganization of the Church of Scientology, COST continued to benefit Hubbard and be controlled by Hubbard despite COST's denials, the documents state.

Hubbard died Jan. 24, 1986.

But the same

people who controlled Scientology before Hubbard's death controlled the operations of COST and other top-level Scientology organizations after Hubbard's death, the documents state.

The court documents also discuss the uses for the archives of the Church of Spiritual Technology.

The works collected by COST were being commercially exploited by Hubbard and some of the organizations licensed by him.

COST was supported by income paid to it by some of the organizations engaged in this exploitation, the documents state.

COST was therefore performing functions that benefited these organizations and helped them market Scientology products and services.

Even after

Hubbard's death, Scientology organizations have continued to market Scientology products and services. These products are derived from COST's collection of original Hubbard writings and tape recordings.

According to The Los Angeles Times, court documents filed by COST show that their fiscal 1987 income was \$503 million. COST has a staff but no congregation.

An official from the County Assessor's Office said there is no assessed value for

the property at this time, but there will be after construction of the vault is completed.

Both the Church of Scientology and COST failed to return phone calls.

The vault in Petrolia, still under construction, is one of three storage facilities constructed or under construction by COST.

The church has similar facilities in the San Bernardino Mountains and in New Mexico.

'The purpose of the property is the preservation of religious wisdom.

MICHEL OULETTE
Member of COST