

Excess Benefits Work Sheet

Note: Save Scientology Blog Editor's Notes are in Red

From Marc Headley post:

<http://forums.whyweprotest.net/15-media/stuff-david-miscavige-spends-scilon-money-53202/>

David Miscavige controls all of the finances of Scilonville worldwide. Nobody makes a move unless he says and if he says that something gets bought, then it gets bought no questions asked. Just to start this off real good – lets' make a list of the things that he has directed to spend money on and we will throw some average figures next to these things and start a tally. I am going to list things of that I know were bought. I am not going to list things I do not know about. This is not to say that this is the entire list, but only the ones I could think of while writing this. If I don't know the exact cost, I will put a questions mark next to it and someone who knows the costs can join in and I will adjust it.

Item: Value:

Acura RL - Int Base \$50,000.00

Acura TSX - Int Base \$35,000.00

Mazda Miata \$25,000.00

Range Rover \$80,000.00

Bullet proof GMC Van \$150,000.00

New RTC Building - sitting empty \$15,000,000.00 – Waste, perhaps, not excess benefit

Redoing Music Studio at Gold - 3 times \$5,000,000.00 – Waste, perhaps, not excess benefit

House for LRH (Built two decades after death) \$10,000,000.00

Birthday Party for Tom Cruise aboard Freewinds 2004 \$250,000.00 > Belongs in Tom Cruise

Birthday Party for Tom Cruise aboard Freewinds 2005 \$250,000.00 > category

Flights for David Miscavige & staff for events only (past ten years) \$20,000,000.00

- Could be excess benefit - e.g., was it first class? - more info needed

P Building in CW \$100,000,000.00 - Not excess benefit

Fort Harrison Renovations \$40,000,000.00 - Not excess benefit

David Miscavige personal berthing building purchase in Hollywood

David Miscavige personal Jetting building purchase in Honeywood \$ 1,000,000.00
David Miscavige's office sound systems throughout the world \$ 10,000,000.00

Custom hand crafted motorcycle custom made for DM \$ 25 000.00

Custom hand crafted motorcycle custom made for DM \$ 25,000.00
Renovations at Hacienda Gardens for Dave Miscavige berthing \$10,000.00

Renovations at Hacienda Gardens for Dave Miscavige totaling \$100,000.00
Average cost of suit worn by David Miscavige \$5,000.00

Average cost of suit worn by David Miscavige \$5,000.00
BMW M6 bought for him by ASI for birthday \$110,000.00

BMW M6 bought for him by ASI for birthday \$110,000.00
A used GW one that sits around most of time \$45,000.00

Acura - CW one that sits around most of year \$45,000.00

EMBEZZLEMENT

There was another broad, financial situation that I know of, having worked in most of the organizations on the base. In Gold (the lowest org on the totem pole) the staff were sometimes not being paid for months on end, an unbearable situation where some staff could not even afford to buy hygiene materials such as soap, underwear and tampons (believe it or not). In 1992 or 93 the staff in RTC were to be given yearly bonuses. Most staff were getting bonuses to the tune of \$5,000 - \$7,000. It didn't feel right when people in lower orgs were starving, literally, so some of us took it up with the then Internal Executive, Laurisse Stuckenbrock. (Laurisse later became COB's Communicator). We were told that it was out of the question to decline the bonus. Those senior to us would get approximately triple that amount and then DM an even bigger bonus, of course. If those lower in the organization didn't accept their bonuses DM's would look odd in the eyes of the IRS, is what she told us. The difference between DM's lifestyle and those around him was staggering. He had 5-8 personal staff taking care of all his needs. Oh, and his staff had to be young and good looking, something his wife/assistant Shelly constantly told us RTC staff when we were made to help her find staff for his office.

- Not necessarily excess benefits, more info needed

[DM] wore whatever he wanted including tailor-made suits, shoes, etc. that cost thousands of dollars, more than the average staff member would make in a whole year. He ate whatever he pleased; I sat at his table for a while and when he was tired of the food his personal chef made he would just order that food be brought in from restaurants. He flew first class, of course, and drove posh cars. The staff or execs of his org, RTC, got involved in his personal matters in many ways. Example: His wife Shelly had all the RTC 'girls' stay up almost one whole night writing cards and putting together a surprise "presentation" for him of a brand new car she bought for him. He was showered with gifts for his birthday and Xmas; hundreds of gifts amounting to a value of many thousands of dollars. And, yes, money was collected for these gifts from the staff in Gold, and other orgs, who sometimes had no pay for months. Example of gifts: sound-systems, expensive cameras, suits, italian leather shoes, a custom made bicycle, watches and more.

He was in another league altogether and so he couldn't possibly understand what the general staff were going through or feeling because he was utterly detached from it.

The first highlighted passage, excess benefits; the second one, questionable since the gifts arguably were not from church assets (but the recipient of labor from church employees can be an excess benefit, especially when compelled and not truly voluntary). Looks/smells bad. The practice should be investigated by an independent board, perhaps discontinued.

* * *

<http://www.scientology-cult.com/31-factors-for-scientologists-to-consider.html>:

DM's lavish lifestyle: complete with chefs and maids, owns or is provided expensive cars and motorcycles, flies exclusively in private jets, has his hairdresser and chiropractor travel around

the world with him, and receives compensation that is far, far in excess of any other person on Scientology staff.

- Excess benefits/inurement.

* * *

<http://markrathbun.wordpress.com/2010/02/13/on-dms-behavior/>:

Or his need for dozens of expensive suits, luxury cars, exotic motorcycles, lavish living quarters?

- Excess benefits/inurement.

...These people, being well downscale, are very close to MEST and have a very solid agreement with MEST.

Or, how about his bizarre fascination and compulsion to be with Tom Cruise? It goes beyond the MEST – his private jet and home in Telluride for skiing getaways etc etc. There is something more to it than that, as LRH describes...

Refers to Tom's private jet and home in Telluride. Not from church assets. But the fact tends to show Tom's influence over Miscavige and is a factor in determining whether Tom is a disqualified person.

* * *

Posted on Marty's blog by Sinar Parman, TC's one-time chef,* on March 6, 2010:

Speaking of Scuba diving and lavish lifestyles- during MV anniversaries at the Freewinds the IAS pays for luxury yacht rentals, and dive instructors for DM and entourage. Also for expensive dinners at the top joints in the islands. Sometimes there would be a prolonged stay after the events for weeks or a few days.

- Excess benefits/inurement.

A couple of people are brought along just to handle the photography gear, develop film etc. The captain and several divers from the ship assist with the dive gear.

After one of these prolonged stays where underwater photography was the main subject of the paid Dive instructor, a slide show was compiled synched to music and all. This became the subject of a "source night briefing" a couple of months later at the Int/Gold base. The entire crew was made to watch these slides as an example of how DM was getting products while working and doing events.

- Excess benefits/inurement.

* Parman wasn't paid by TC, so the Church paid for TC's chef.

- Excess benefit to Tom Cruise.

* * *

Marty's Blog, April 12, 2010:

Re Tom's money being lost by Scientologists. Amy covers her first-hand experience with Alan Hollander. He was sent to Amy to get him to join the Sea Org (even though he had huge pressing debts). DM had Alan immediately put in the bilges on the ship for punishment – for what reason, Amy did not know at that time. When Alan served his sentence and resurfaced, he told Amy he had been assigned to hard labor because he messed up on some investment for TC. She then was ordered to post him in CC Int. She complied, but he had to leave the Sea Org shortly thereafter because his debts were so bad and were not getting handled. Bert, first check your facts with Hollander and your client. Then what you need to do is apply some “varying of the question” and ask DM about the Feshbachs. DM got Tom to invest a bundle with them as he had also done personally. The F brothers were making DM so much money personally from their short selling DM wanted to impress Tom with the caliber of his brand of OTs. The Feshbachs lost Tom's and DM's (new) investment money. In order to stay in with the in-crowd (perhaps so that their progeny might one day pimp for DM) they put their own money up to cover both Tom's and DM's losses. It seems the more DM tries to muscle people, the more he refreshes my memory.

Re church paid staff working for Cruise. Amy did a project to hire Scientologists for TC's household. Amy went to Tom's house and Jenny Gaynor (LRH Household Unit staff member) was there working for TC at the direction of Miscavige. Gaynor told Amy that Amy was replacing her on all the functions she was performing for Tom... (executive housekeeper, maid, cook). Again Bert, why don't you ask Jenny whether that is true, or DM, or Shelly, or perhaps even your nominal client?

- Excess benefits transaction to DM and Tom Cruise, inurement to DM. DM has a fiduciary relationship to the church, uses his position to secure for him and Tom what appears to be a large sum of money to offset losses in the stock market. Not to mention the SEC issue for the Feshbachs. BTW, this really, really smells; is one of those “bad facts” that tend to discredit entirely a defendant.

* * *

<http://markrathbun.wordpress.com/2010/05/19/ship-of-fools/#comments>

Ship of fools

May 19, 2010

by Mike Rinder.

As everyone who reads the glossy C of M promotional hype knows, the Freewinds is “a luxury retreat off the crossroads of the world.” An “island of sanity in a world gone mad.” Yet, like much else in Miscavige’s perverted kingdom, there is a thin veneer of truth in the picture presented to the world and then there is what REALLY goes on out of the public eye.

The Freewinds IS a luxury vessel. Made even more so over the last few years following a multi-million dollar refit and renovation. This of course includes luxurious facilities for Dear Leader himself — not just berthing, but his personal dining room and office spaces beyond the offices already allocated to RTC.

The Freewinds is a favorite haunt for Miscavige for three reasons:

- a) it is outside the control of any government (except when she was boarded by French authorities while at anchor in St. Bart’s, hence no more visits to French ports),
- b) he likes to scuba dive and do underwater photography (the entire Gold base was made to watch one of his underwater slide shows like they were watching a Source briefing on LRH as a photographer with surveys done on the staff afterwards to detect any “BI’s”). The Caribbean is unsurpassed on that front.

And, c) Freewinds is remote from any other Scientology organization. So, Miscavige can goof off, have movies flown in each night, scuba dive during the day, eat out at expensive restaurants on shore and still call or write the poor fools at the Int Base and berate them about his long schedule and all the hard work he has to do due to their incompetence. They don’t know any different and the crew on board the Freewinds think “COB” is taking a “well-deserved” vacation and are honored to have him on board!

- Excess benefits/inurement.

Dear Leader stories from the Freewinds are many. His lavish parties for Tom Cruise have been covered numerous times. His delight in assigning individuals to clean the bilges – sometimes for weeks on end, is also well known. (And I know this from personal experience on several occasions, along with Heber, Marc Yager and Guillaume Lesevre — though of course they will deny the Freewinds even has an engine room to protect Dear Leader).

But recently debriefed former Freewinds staff have given a fuller picture of Dear Leader’s madness and the level of effort that is employed to cover up to keep it a “safe space” for DM to luxuriate.

First an illustrative vignette. One of the stewards who was serving DM had a cold sore. For that, she was taken off post and confined to a room alone for a week until all evidence of the cold sore was gone. At that point she was sec checked to find out what evil purpose she had towards COB that she would have a cold sore in his presence! She was eventually busted from post altogether.

Of course, the Freewinds is also home to Miscavige’s personal bankers – the IAS. The IAS paid

for the \$1500 per day scuba boat charters that routinely sat on standby for weeks on end so he wouldn't have to plan ahead but could take off whenever he felt the urge. They also paid for lavish meals at the most expensive restaurants on the islands, as well as showering Dear Leader with gifts.

It should come as no surprise that the financial largesse spread through the upper echelons of the IAS. President IASA and her entourage were well known for their shopping sprees in London, Paris, LA and NY and in any port of call that had name brand stores. And when it came time for gifts to be bought for the head honchos – the already healthy paychecks of IAS staff would be increased and they would each “donate” the difference into the gift pot. And while everyone else on the Freewinds operated on a normal SO schedule, the IAS routinely took a day off every week to “increase their havingness.” And when their regges were discovered to be severely out ethics, little if anything would be done. Of course, when you present Dave with trinkets of tribute and keep him supplied with unlimited fine food, wine and scuba diving opportunities, you are pretty much above the law (until Janet McLaughlin became mutinous towards Miscavige and was rounded up in late 2006 and put in the Hole – where she remains to this day, while her husband was sent to the Freewinds where he remains, refusing still to divorce her – a bizarre story which will be told here as the final chapter of DM’s final purges).

- Excess benefits/inurement.

There is one other person on the Freewinds exempt from standard ethics and justice. Dear Leader's diving companion and on board hit-man, Captain Mike Napier. When DM wants to threaten someone, or keep them locked up, Napier is his go-to guy and on board enforcer. After Janet McLaughlin was busted, Dear Leader called Napier personally and told him to round up all IAS crew on board into the Starlight Cabaret, lock the doors, take their phones, pagers and computers and keep them from communicating with anyone in the world.

So, it is no surprise that when Napier had sex with a local island restaurant waitress he went untouched. Even worse, somehow the blame was shifted to the Port Captain Freewinds (Ludwig Alpers – a truly likable and decent man) by the CO CMO Ship, Sue Price. Captain Love Boat Napier is hated by the staff on the Freewinds – and the vast majority of them don't even know he had out 2D. In fact, his “ethics” handling consisted of him giving a base briefing where he handed out flimsy copies of TWTH signed by him and the CO FSSO (Sharon Webber). The crew had no idea why they were getting them and Sharon Webber aided in the cover-up.

As an aside, Sue Price spent many years at Int. She has imported Dear Leader's habits and routines into ship life even when he isn't there. Wrong targeting. Constant Executive C/Sing though she isn't tech trained. Heavy invalidation and evaluation. Precisely because the Freewinds is a remote world unto itself, it serves another purpose: Prison ship.

Many of you have read the story of Don Jason. Because he was a “security risk” he was incarcerated on the Freewinds. His passport was taken away. His movements were restricted. He was under guard (it is a confined environment, easy to monitor). He made a heroic escape which resulted in the Security Guard who was on watch being removed and posted as a plumber, the

Security Chief being demoted and the ship's plumber being made the Security Chief!

Others haven't been so lucky. One of the Ship Engineers was severely disaffected with Captain Love Boat after several run-ins with him. He became increasingly enturbulated and was not sleeping. He was put under 24 hour watch with full time guards and video cameras in his room. He was not handled with standard tech and ended up committing suicide by hanging himself in the shower with a sheet. The entire incident was covered up so as not to create a "flap." False information was given to the authorities.

Carol Miles, the Public Officer and public face of the Freewinds has disappeared. I guess, like Heber, nobody dares ask where she is. In fact, she was being "handled" under the brilliant guidance of CO CMO Ship (Sue Price) with her special style of "executive C/Sing". Carol's "handlings" didn't go well. She made threats and became a security risk. And what happens to inmates on the prison ship when they are too hot to handle? They get shipped off to the prison colony – the RPF in CLO ANZO, in Sydney.

Quite a number of "problem" staff have been routed to the ANZO RPF. It is thought to be so remote that anyone sent there has effectively been "disappeared". Like the 3 Gold staff who were banished to the ANZO RPF after they pissed off Dear Leader. Those 3 (Karl Whitcher, Kip Engen and Nicolai Ciferrelli) were assigned to do the RPF twice through. They have been there since 2004. One of them completed the first time through last year – imagine 6 years of sec checking, FPRD and TRD and now having to do it all over again!

So, this is where Carol Miles is. She joined other "security risks" banished to the prison colony – including the former IG MAA Chris Guider who had fallen from grace when he refused to comply with an order from Miscavige to hit a Gold staff member with his swagger stick and the ex-RTC Rep FSO who knew all about Miscavige's involvement in the McPherson matter.

Does any of this sound like standard Scientology? Unfortunately, it is merely the tip of the iceberg. At the whim of Dear Leader, people's lives are destroyed. Like the 11 Int base staff banished to NY to work in Estates, then blamed for "overspends" on the Idle Org and offloaded (except Chris Beeny, who was sent to the prison colony never to be posted anywhere other than Estates – only because his parents were prominent OTs in LA), or Eric and Margit Ottman, declared and banished to Alaska because Eric accidentally ran over one of Dear Leader's dogs. Or, or, or... The list goes on.

Yet, Miscavige has a lot of people believing that he, and he alone, is keeping the flame of LRH's legacy burning. In truth, he is systematically destroying the subject and in so doing, undermining everything that LRH stood for. His continuous present time overts must be stopped – but he is incapable of restraining himself, so enough pressure must be brought to bear from the outside to force him to cease and desist.

It will be done.

Dear Leader's sinking ship of fools may still buy his bullshit — or be too scared to call it for

what it is. But there are a lot of people these days who aren't cowed by his bombast, bluster and bs. His crimes will be exposed until he is no longer in a position to wreak havoc on LRH's life's work.

Selected Comments

Exilo

Money used to be taken from our weekly pay for Christmas and birthday gifts for DM. The treasury people just took 5\$ a week out of the pay envelopes for about 3-4 weeks in a row prior to Christmas or DM birthday without directly asking. The port captain would go up at muster and ask the group if it was ok to take the money but obviously nobody would dare to say no as that would instantly label you as "disaffected" and you could end up being investigated.

5\$ does not seem like a lot of money but multiplied by 5000 SO members times 3 weeks = 75000\$ for Christmas or birthday for DM from the staff.

This is more money than what most people make in an entire year all ripped off from SO members pay envelopes.

- Excess benefits/inurement.

mjrinder

Exilo:

Got it on this and I knew this went on in a lot of SO Orgs and Units. But when it came to IAS it was not \$5 per staff member. The same pattern was used by ASI — jack up the staff pay and "donate" the jack up back for a gift for Dear Leader. That system brought in enough cash at ASI for them to buy him a BMW 550i. You can check the price of one of those babies online. It goes along with his Saleen Mustang, Land Rover, Mazda RX7, Mazda Miata and numerous motorcycles. And this is not mentioning his org vehicles that he has on each base. Nor the \$40,000 motorcycle the FSO gave him as a gift (money collected from the staff).

This guy is showered with gifts — unfortunately it is not out of love and respect (as it was with LRH), but propitiation. Anyone who doesn't give him a good enough gift is worried that they may be on his bad list. Those that present the most lavish and over the top stuff hope they will not feel his wrath for a while. It's sick.

- Excess benefits/inurement.

Exilo

Hello Mike,

That is totally outrageous! I know at the ILO we would wait for feedback from the Führer about his gifts and the various orgs SMI, WISE, ABLE, etc. all would do the same. This was a big deal for the execs of the orgs to look in a bright light and propitiation is the correct word. Makes sense.

I did not know about these expensive cars and motor cycles being given to him by staff. The fact that he even accepted these gifts and continued to accept them is sickening. LRH asked for expansion for his birthday. DM just wants nice mest objects and as long as you cough up the goods, you can live for a bit longer??? WTF.

Mickey

Mike and others who had no choice in the gathering of funds to be positioned as “gifts” from staff..... I think it’s obvious why that happened. It gets around the inurement issue and illegality of taking parishoner funds directly to obtain his cars, etc.

Set up a money extraction system, indoctrinate the staff so they think they are “gifting” to their leader and voila’.....plausible denial if questioned whether obtaining such extravagance is inurement or not.....”No Mr. Tax Man, all gifts from the beloved staff!!” Truly sad if this was his game.

Mike, ever any discussion you partook in or knew about with lawyers as a way for DM to get around the inurement issue using this enforced gifting-extraction system?

Miscavige's annihilation of Tom Cruise (part one)

May 23, 2010

[http://markrathbun.wordpress.com/2010/05/23/miscaiges-annihilation-of-tom-cruise-part-one/# comments](http://markrathbun.wordpress.com/2010/05/23/miscaiges-annihilation-of-tom-cruise-part-one/#comments)

Now, back to the photo that speaks a thousand words, the three motorcycles beautifully arrayed in front of Miscavige's \$70 million palace. The Harley in the middle is Dave's. The two bikes flanking it are Tom's. What are they doing posing in front of Dave's palace?

Well, Dave had Sea Org craftsmen and craftswomen spend fifty to seventy-five hours fully disassembling his own motorbike and giving it a custom paint job of a quality perhaps unattainable (and at least prohibitively expensive) by outside labor. When Tom saw Dave's bike he was so impressed it gave Dave a bright idea in forwarding his calculated plan to corrupt, stop and destroy Tom. Dave summonsed his underpaid and over-worked Sea Org labor crew to put in another fifty to seventy-five hours on each of Tom's two bikes.

One-hundred and fifty to two-hundred and twenty-five hours of skilled, albeit slave, labor later - voila, another in a series of untold MEST gifts heaped upon a man who once really did have everything, but who under Dave's program, would soon have too much.

- Excess benefits/inurement to DM; Excess benefits to Tom Cruise.

BTW, one test by the IRS for excess benefits in the case of favors, etc being done to donors is: whether the same is done for ALL donors – if not, excess benefits to the one. In other words, this is an excess benefit.

Selected Comments

War and Peace

The Financial irregularities :

First the policy when an entity has Tax Exemption.

I. PROHIBITION AGAINST PRIVATE INUREMENT.

The basic prohibition against inurement is found in the Code and is further refined in related regulations. Code §501(c)(3) grants a tax exemption only if “no part of the net earnings of [the organization] inure to the benefit of any, private shareholder or individual * * *. While nonprofit organizations do not generally have shareholders, applicable regulations explain what the code section means. A “private shareholder or individual” is defined to mean “persons who having a personal and private interest in the activities of the organization.” Treas. Reg. §1.501(a)-1(e). This definition is broad enough to include anyone who, upon later examination, appears to have not had an arms-length relationship with the organization [...]”

In simple language a Cardinal or head of Church cannot rake in donations and spent the loot enhancing or purchasing a private yacht.

Sea Org labor is used for personal benefit to DM and DM’s buddy Tom Cruise in violation of the 501c3 status ~

David Miscavige is recklessly endangering the 501c3 status by daily, weekly monthly GROSS Financial Irregularities.

SO members did not sign a contract to pimp cars for DM or paint Tom Cruise’s motorbike.

SO members at Gold base suffered SLEEP DEPRIVATION to plant wheat grass and flowers to make the landscape outside Tom’s villa look aesthetic.

“In the weeks before [Cruise’s] arrival, the base was a hive of activity as the five hundred or so Sea Org disciples painted, pruned, primped, and cleaned the gardens and buildings so that it was in pristine condition for his arrival.” Cruise was housed in a “plush guest bungalow” and given his own chef and butler, SO member Sinar Parman for the duration of his stay.”

1.) At Tom Cruise’s wedding to Nicole Kidman, “the event was choreographed and orchestrated by Miscavige, who arranged for two Scientology chefs and other Sea Org members to cater and care for the newlyweds and their guests.”

Miscavige's wedding gift to Cruise and Kidman: "A team of twenty Sea Org members was set to work digging, hoeing, and planting wheat grass and wildflower seed near the Cruises' bungalow" after Miscavige learned of the "couple's fantasy of running through a meadow of wildflowers together." [legal affidavit testifying to this from Karen Pressley]

2.) "At Gold, in addition to their VIP bungalow and personal chef and butler, Tom had two motorcycles, a Mercedes convertible, and a motor home garaged in the compound, while Nicole had her own private garden. When Tom and Nicole wanted to play tennis, Sea Org members built them a private court."

3) "Miscavige had a gym built for himself and Tom at Gold, which could be used only by senior executives and only when the actor was not around." David Miscavige's father, Ronnie Miscavige, estimated the cost at \$150,000.

4) DM has shipped Tom regular gifts of fine wine, but on at least one occasion he sent an SO member with a picnic hamper to Tom's Gulfstream jet for his enjoyment." etcetera., etcetera, etcetera..... TRADE OFF ????

- Excess benefits/inurement for DM. Excess benefits for Tom Cruise.

a) On behalf of Scientology, Tom Cruise has met with United States government officials to protest the treatment of Scientology in European states such as Germany and France, specifically, in 2003, Cruise met with the then Deputy Secretary of State Richard Armitage and Scooter Libby on separate occasions.

b) Tom Cruise goes to DC to lobby for Government funding \$\$\$ for Study Tech into schools. Does Washington DC know the personal and private favors Tom Cruise gets to lobby for Scientology?

Mat Pesch

When I was the Treasury Sec FSO the Div 4 HGC was ordered to audit family members of Tom Cruise for FREE. I never did get to see the total amount of free auditing given because I sent a KR to RTC Reports when it hit \$100,000. Soon after my 7 years as the Treasury Sec ended and I was removed from post without a comm ev to be posted "permanently" on the lowest post in the Furniture Mill. Tom Cruise is the biggest free service sucking Scientologist I know.

- Excess benefits.

Sinar

DM hasn't eaten "with others" since the mid 90's other than public functions like IAS dinners and he has a Chef – not a mere "cook". There is a difference.

Diet is a specialized one which takes what his personal physical trainer recommends – 5 meals per day, with specific ratios of protein to carbs to fats by calories.

It includes liked items on the menu and the quality of food is way above that which any regular SO exec or staff has on their approved food allocation from financial planning done.

There are also specialized foods like sushi which is gotten (take-out) from expensive local restaurants like Nobu every weekend for him and entourage, 20k for food is not too excessive.

- Excess benefits/inurement.

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DM's tanning room and personal gym, story and photos

<http://markrathbun.wordpress.com/2010/07/20/david-miscavige-tries-to-keep-up-with-tom-cruise/>

- Excess benefits/inurement.

Sea Org labor to custom build motorcycles, RV's, etc for Tom Cruise

The New Yorker article:

http://www.newyorker.com/reporting/2011/02/14/110214fa_fact_wright

Excerpt:

In 2005, Miscavige showed Cruise a Harley-Davidson motorcycle he owned. At Miscavige's request, Brousseau had had the vehicle's parts plated with brushed nickel and painted candy-apple red. Brousseau recalls, "Cruise asked me, 'God, could you paint my bike like that?' I looked at Miscavige, and Miscavige agreed." Cruise brought in two motorcycles to be painted, a Triumph and a Honda Rune; the Honda had been given to him by Spielberg after the filming of "War of the Worlds." "The Honda already had a custom paint job by the set designer," Brousseau recalls. Each motorcycle had to be taken apart completely, and all the parts nickel-plated, before it was painted. (The church denies Brousseau's account.)

Brousseau also says that he helped customize a Ford Excursion S.U.V. that Cruise owned, installing features such as handmade eucalyptus panelling. The customization job was presented to Tom Cruise as a gift from David Miscavige, he said. "I was getting paid fifty dollars a week," he recalls. "And I'm supposed to be working for the betterment of mankind." Several years ago, Brousseau says, he worked on the renovation of an airport hangar that Cruise maintains in Burbank. Sea Org members installed faux scaffolding, giant banners bearing the emblems of aircraft manufacturers, and a luxurious office that was fabricated at church facilities, then reassembled inside the hangar. Brousseau showed me dozens of photographs documenting his

work for Cruise.

Photo log from John Brousseau documenting claims in *The New Yorker* article:

<http://markrathbun.files.wordpress.com/2011/02/bikeshangarexcursion.pdf>

The Silver Screen and Blue Bird busses:

<http://markrathbun.wordpress.com/2011/01/26/tom-cruises-scientology-buses/>

<http://markrathbun.wordpress.com/2010/10/19/a-workers-paradise-for-tom-cruise/>

Tom Cruise's airplane hangar renovated with Sea Org labor:

<http://markrathbun.wordpress.com/2010/09/23/tom-cruises-hangar-produced-by-slave-labor/>

Tom's auxiliary office at the hangar was "conceived, designed and built" with Sea Org labor:

<http://markrathbun.wordpress.com/2010/09/23/tom-cruises-hangar-produced-by-slave-labor/>

In the February 28, 2011 edition of *Star* magazine, Brousseau is quoted estimating his personal labor for the customization of the Ford SUV alone at 2,000 man-hours. Rathbun stated that more than 9,000 hours of Sea Org labor went into building the Silver Screen bus.

- Excess benefits. Number of man hours not given, but appears to be HUGE. This could amount to a very large repayment tag for Cruise, not to mention the 25% excise tax and 200% penalty.

Example: If the fair market value of the handicraft work is calculated to be \$50 per hour, which is not unreasonable judging the quality of work depicted in the photographs, the excess benefits to Cruise – for the Ford SUV and Silver Screen bus alone – is 11,000 hours x \$50 per hour = \$550,000. Therefore, potential penalties are:

<u>Tom Cruise:</u>	Excise tax (25%)	\$137,500
	Penalty (200%)	<u>1,100,000</u>
	Total	\$1,237,500

David Miscavige: As Operational Manager (10% up to \$20,000 for each benefit)

Ford SUV benefit	2,000 hours x \$50/hour = \$10,000
Silver Screen benefit	9,000 x \$50 = \$45,000 = <u>20,000</u> (maximum)
	Total \$30,000