



October 2, 2018

Elder Ted N. C. Wilson, President  
General Conference of Seventh-day Adventists  
12501 Old Columbia Pike, Silver Spring, MD 20904

Dear Elder Wilson:

Greetings in the grace and goodness of our Lord Jesus Christ! Our prayers are lifted for God to be with you and guide you in the challenging calling of serving Him and His Church.

This letter is written at the direction of the Executive Committee of the Oregon Conference of Seventh-day Adventists. It recently came to our attention that a member of the Oregon Conference returned tithe as a direct contribution to the General Conference.

The concern of our Executive Committee is not only for the tithe that bypassed our field, but more importantly for consistency in the exercise of tithe policy and protocol. The current General Conference Working Policy does not make provision for the General Conference to retain direct tithe returns for discretionary distribution to world divisions. General Conference Working Policy stipulates that tithe is to be returned directly to the local conference (or mission field or union of churches). The only acceptable reason for a member to return tithe directly through the General Conference is for helping the tithe-returner's identity to remain anonymous to their local field.

GC Working Policy **V 09 05 5.c** defines the process that is to take place when an entity other than the local church or Conference (Union/Division/General Conference) receives a direct tithe contribution. The policy states: ***“Since tithe is returned to the Lord, not given, it is inappropriate for that tithe to come with stipulations as to how and where it is to be used. After being receipted by the treasury where it was received, such tithe is to be returned anonymously to the local conference/mission field/union of churches where the member holds membership.”*** (Italics added)

Such tithe, irrespective of the dollar amount, is to be returned to the Conference field, so that it may follow the Lord's inspired direction for the Seventh-day Adventist Church. The biblical tithe-distribution system is a bottom-up sharing of tithe funds from the storehouse, rather than a top-down discretionary distribution. This divine model has served the mission of the Church wonderfully throughout our history, resulting in the expansion of the Three Angels' Messages both locally and to the far reaches of the globe.

It is widely recognized that exceptions are sometimes made to policies for legal or practical reasons. Yet if members and entities begin to make their own determinations regarding exceptions to Core Policies such as our tithe policy, this divergence may result in an egregious effect to the mission of

the Three Angels' Messages and the work of the Church. Because our tithe distribution system has been inspired by God, it is the sacred duty of leaders to protect and dispense this divine plan.

In light of these concerns, the Oregon Conference Executive Committee has taken the following action in its regularly scheduled meeting, August 30, 2018:

VOTED, to respectfully appeal to the General Conference administration to protect the sanctity of the tithe system of the Seventh-day Adventist Church by adherence to the tithe policy and protocol as specified in the General Conference Working Policy, with regard to receiving tithe contributions from local conference members, which includes tithe recently received directly by the General Conference from a member of the Oregon Conference.

Thank you for relating to this concern and request at your earliest ability.

In the Lord's Service,

A handwritten signature in black ink that reads "Dan Linrud". The signature is written in a cursive, flowing style.

Daniel Linrud  
President  
Oregon Conference of Seventh-day Adventists

Cc: G. T. Ng, Secretary  
Juan Prestol-Puesán, Treasurer  
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