EXHIBIT 3

Declaration of Joel M. Taylor

I, Joel M. Taylor, declare under the penalty of perjury:

- 1. I am over 21 years of age, of sound mind, and competent to make this declaration.
- 2. I provide this declaration in support of the Response to Plaintiffs' Motion for Sanctions, filed by Watchtower Bible and Tract Society of New York Inc. ("WTNY").
- 3. I am an attorney with the law firm of Miller McNamara & Taylor LLP and am admitted as *pro hac* counsel for WTNY in this lawsuit.
- 4. Neither WTNY nor its attorneys have paid for the legal fees of any non-party entity or deponent.
- 5. Neither WTNY nor its attorneys have participated in any deposition preparation of any non-party deponent.
- 6. As was the case during the deposition of Mr. Allen Shuster, I vehemently disagree with Plaintiffs' counsel mischaracterization of the implication of my head nod at the deposition.
- 7. As the deposition record reflects, at no point prior to the question at issue, did Mr. Shuster say in the deposition that the words that Plaintiffs' counsel attributed to him.

Declaration of Joel M. Taylor - 1

- As explained on the record then after the false accusation of 8. coaching, my head nod was simply a reflection of my displeasure with Plaintiffs' counsel blatant attempt to misuse a leading question to trap the witness, and nothing more.
- Attached as Exhibit A to my declaration is an excerpt of the full 9. interchange at the deposition reflecting my correction of Plaintiffs' counsel's misrepresentation.

I declare under penalty of perjury that the foregoing is true and correct.

DATED: May 2, 2024.

By: Joel M. Taylor

EXHIBIT A

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1	A. SHUSTER
2	A. No.
3	Q. Is it correct that
4	congregations of Jehovah's Witnesses in the
5	19 excuse me.
6	Is it correct that between the
7	1970s and 1990s congregations of Jehovah's
8	Witnesses in the United States selected
9	their own elders?
10	A. That's correct.
11	Q. Is it correct that no approval
12	was required from any other entity or
13	organization for congregations in the
14	United States to select their own elders
15	between the 1970s and 1990s?
16	MS. KORGUL: I'll object to the
17	form. You can answer.
18	A. That's a little complicated
19	question. If you could simplify that for
20	$m \in \mathcal{A}$
21	Q. Well, I think you've previously
22	testified, for example, that the Governing
23	Body approved the selection of elders
24	during certain periods of history in the
25	Jehovah's Witness

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1	A. SHUSTER
2	MS. KORGUL: I will object to
3	this.
4	MR. TAYLOR: Objection.
5	MS. KORGUL: I don't even
6	MR. TAYLOR: He didn't say
7	that.
8	MS. KORGUL: know where
9	you're saying this from.
10	MR. TAYLOR: Where was that at?
11	MS. KORGUL: What are you
12	talking about?
13	Q. You can answer the question.
14	MS. KORGUL: No, no.
15	MR. TAYLOR: Objection.
16	MS. KORGUL: Objection.
17	Totally inappropriate.
18	Q. You can answer the question.
19	A. No.
20	MR. SHAFFER: For the record,
21	Joel Taylor just looked at the
22	witness and shook his head no, and
23	the witness answered no.
24	A. Well, no from the standpoint
25	I I don't quite understand the question.

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1	A. SHUSTER
2	MR. TAYLOR: Just
3	A. If you could
4	MR. TAYLOR: for the record,
5	this is Mr. Taylor. I was not
6	signalling anything to anyone. I was
7	just objecting to his statement,
8	which clearly was not a statement
9	made on the record at the deposition
10	today.
11	MS. KORGUL: All right. I will
12	direct the witness not to answer this
13	question.
14	MR. MERRILL: What is the
15	basis
16	MS. KORGUL: Let's move on.
17	MR. MERRILL: for your
18	direction?
19	MS. KORGUL: Because it's
20	totally inappropriate question.
21	You you are misstating the
22	testimony. He never testified today
23	that the Governing Body was selecting
24	the elders.
25	THE REPORTER: Can we go off

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1	A. SHUSTER
2	the record, please?
3	MR. MERRILL: Yes.
4	THE VIDEOGRAPHER: All right.
5	We are off the record. The time is
6	10:31 A.M. Eastern Time.
7	(Whereupon, a short recess was
8	taken.)
9	THE VIDEOGRAPHER: We are back
10	on the record. The time is 10:44
11	A.M. Eastern Time.
12	MR. MERRILL: Okay. We got an
13	objection from your attorney, and an
14	instruction not to answer just before
15	the break, and I want to try and
16	clear up the record a little. And
17	I'm going to ask the Reporter to
18	please read back the question that
19	was pending, and then give you a
20	chance to state your objection, and
21	we'll go from there.
22	THE REPORTER: Can we go off
23	the record?
2 4	THE VIDEOGRAPHER: You're okay?
25	MR. MERRILL: Okay.

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1	A. SHUSTER
2	THE VIDEOGRAPHER: All right.
3	We are off the record. The time is
4	10:45 A.M. Eastern Time.
5	(Whereupon, an off-the-record
6	discussion was held.)
7	THE VIDEOGRAPHER: We are back
8	on the record. The time is 10:46
9	A.M. Eastern Time.
10	Q. Mr. Shuster, during the 1970s,
11	did the Governing Body approve or confirm
12	the appointment of elders to congregations
13	of Jehovah's Witnesses in the United
14	States?
15	A. No. No.
16	Q. During the 1980s, did the
17	Governing Body approve or confirm the
18	appointment of elders to congregation in
19	congregations of Jehovah's Witnesses in the
2 0	United States?
21	A. No.
22	Q. During the 1990s, did the
2 3	Governing Body approve or confirm the
2 4	appointment of elders within congregations
2 5	of Jehovah's Witnesses in the United