



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF CHIEF COUNSEL
TAX EXEMPT & GOVERNMENT ENTITIES COUNSEL
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CC:TEGE:POSTU 106261-05
MAWeiner

October 11, 2006

Via First Class Mail and
Facsimile to (202) 429-3301

Marcus S. Owens, Esq.
Caplin & Drysdale
One Thomas Circle, N.W.
Suite 1100
Washington, D.C. 20005

In Re: Summonses Issued to:

All Saints Church
132 Euclid Avenue
Pasadena, CA 91101

Rev. Edwin J. Bacon, Jr., Rector
All Saints Church

Dear Mr. Owens:

Our office has been notified that your client, the All Saints Church ("All Saints"), did not comply with the provisions of the summonses served on the church and on the church rector, Rev. Edwin J. Bacon, Jr., on September 15, 2006, by Revenue Agent John Wong of the Tax Exempt and Government Entities Division. Under the terms of the summonses, All Saints Church was to provide documents on September 29, 2006 and Rev. Bacon was to provide testimony on October 11, 2006. By letter

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dated September 21, 2006, you advised that the Church declined to respond to both summonses.

The undersigned has reviewed your letter to Revenue Agent Schneiders dated September 21, 2005, wherein you indicated that your client has concerns about "the First Amendment implications of this case." Please be advised that this office has reviewed the summonses issued to the All Saints Church and to Rev. Bacon on September 15, 2006, and has concluded that the summonses were issued in accordance with the law, including, but not limited to, the requirements that apply to an examination of a church under section 7611 of the Code.

As such, please be advised that should your client continue to refuse to comply with the summonses, a recommendation will be made to the Department of Justice requesting the institution of legal proceedings against your client in the United States District Court for the Central District of California, for failure to comply with the summonses at issue. To avoid such proceedings, your client should appear before Revenue Agent Patricia Schneiders on October 24, 2006 at 10:00 a.m. at 300 N. Los Angeles Street, Room 5157, Los Angeles, California, for purposes of providing testimony and producing any books, records or other documents called for in the summonses.

If you have any questions regarding this letter, please contact Mr. Weiner at 805-371-6702, ext. 714.

Sincerely,

VIRGINIA E. COCHRAN
Deputy Area Counsel
(Great Lakes/Gulf Coast Area)

By: 

MARK A. WEINER
Senior Counsel
(Tax Exempt & Government Entities)



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October 24, 2006

VIA FACSIMILE (805/373-9866)
AND REGULAR MAIL

Mark A. Weiner
Internal Revenue Service
Office of Chief Counsel
Tax Exempt and Government Entities
950 Hampshire Road – East Pavilion
Thousand Oaks, California 91361

Re: All Saints Church, Pasadena, California
(EIN 95-1980801)

Dear Mr. Weiner:

On behalf of All Saints Church in Pasadena, California (“All Saints”), we are writing to respond to your letter dated October 11, 2006, in which you extended until October 24 the deadline to comply with the summonses directed to All Saints and the Reverend J. Edwin Bacon dated September 15.

We appreciate your review of our letter dated September 21, 2006 and recognize the importance of the Internal Revenue Service’s responsibility to administer the tax laws. As we explained in our previous letter, fundamental Constitutional principles are at stake in this matter. Accordingly, needless to say, both All Saints and the Reverend Bacon respectfully decline to comply with and will not appear in response to the summonses.

Please feel free to contact me if you have any questions.

Sincerely,

Marcus S. Owens

cc: All Saints Church (via email)



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY

Internal Revenue Service
1100 Commerce Street
Dallas, TX 75242

SEP 10 2007

Caplin & Drysdale, Chartered
Marcus S. Owens
One Thomas Circle, NW, Suite 1100
Washington, DC 20005-5802

Taxpayer Identification Number:
95-1980801
Person to Contact/ID Number:
Theron C. Wing/78-00191
Contact Numbers:
Telephone: (559)452-3068
Fax: (559)452-3243

Dear Mr. Owens,

We are sending the enclosed material under the provisions of your power of attorney or other authorization on file with us. For your convenience, we have listed the name of the taxpayer to whom this material relates.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Sincerely,

Marsha A. Ramirez
Director, EO Examinations

Enclosures:
Letter(s)

Taxpayer name: All Saints Church

