



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



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GOVERNMENT ENTITIES
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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: SEP 10 2007

Person to Contact: Theron Wing

Employee Identification Number: 78-00191

Contact Number: (559) 452-3068

CERTIFIED MAIL

All Saints Church
132 North Euclid Avenue
Pasadena, CA 91101-1722

Dear Sir or Madam:

Our examination of your activities concluded that your organization continues to qualify for exemption from Federal Income tax. The inquiry and examination were initiated and conducted in accordance with the procedures required under Internal Revenue Code section 7611. The scope of this examination was limited to whether you engaged in prohibited political campaign activities in violation of Internal Revenue Code section 501(c)(3).

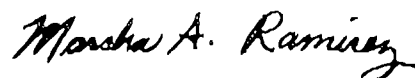
We learned that All Saints Church invited the Rev. Dr. George F. Regas, Rector Emeritus, to preach a sermon on October 31, 2004, which you then posted on your internet website. Based on the existing record, the Church's actions lead us to the conclusion that the Church intervened in the 2004 Presidential election campaign. We note that this appears to be a one-time occurrence and that you have policies in place to ensure that the Church complies with the prohibition against intervention in campaigns for public office. We advise you to inform guest speakers of your policy and to be mindful of that policy when posting information that makes reference to specific candidates on your website during future election campaigns.

You have the right to contact the Taxpayer Advocate Service (TAS). TAS is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. If you believe you are eligible for TAS assistance, you can reach TAS by calling their toll-free case intake line at 1-877-777-4778 or TTY/TTD 1-800-829-4059. If you prefer, you can contact your local TAS at:

300 North Los Angeles Street
Room 5109, Stop 6710
Los Angeles, CA 90012
Telephone: (213)576-3140
Fax: (213)576-3141

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.

Sincerely,



Marsha A. Ramirez
Director, EO Examinations