

March 6, 2008



Lois G. Lerner, Director
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Dear Ms. Lerner,

I am writing today with information concerning a church in Houston, Texas, that I believe may have violated the Internal Revenue Code's prohibition on intervention in partisan politics.

A letter is being mailed to voters in the area, signed by Pastor Steve Riggle, Senior Pastor, Grace Community Church in Houston, that endorses Republican candidate Shelley Sekula Gibbs for U.S. Congress.

This letter is being circulated by the Gibbs campaign and carries a line stating that it is "Paid by and authorized by the Shelley Sekula Gibbs for Congress Campaign Committee."

In the letter, Riggle calls on readers to vote for Gibbs.

He writes, "I have pastored in the 22nd District for 24 years. It is not often I endorse a candidate for office. I want to know if they represent my values. I have thoroughly discussed the issues of life, marriage and family with Shelley over the years....**I'm convinced that Shelley has the experience, knowledge and values that fully prepare her to meet the challenges we confront in Washington, D.C.**" (Emphasis in original. See copy enclosed.)

Interestingly, Riggle notes that federal tax law limits church involvement in politics. He writes that one of the reasons he has endorsed Gibbs is that she has promised to cosponsor legislation to repeal this law. This is strong evidence that Riggle is aware of the law but has chosen to knowingly violate it.

Nowhere in the letter does Riggle state that he is speaking as a private citizen. The letterhead twice identifies him as senior pastor of Grace Community Church. No attempt is made to distance the church from this endorsement. Although the IRS permits pastors to endorse candidates as private citizens, it cautions that pastors must not do so in their official capacity as congregational leaders.

I believe this endorsement letter violates IRS regulations, and I urge you to

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investigate this matter.

Grace Community Church's address is: 14505 Gulf Freeway, Houston, TX 77034.
Phone: (713) 363-2500.

Thank you for your time and your willingness to enforce the law.

Sincerely,

Barry W. Lynn
Executive Director