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June 10, 2010

Lois G. Lerner, Director
Exempt Organizations Division
Internal Revenue Service
1111 Constitution Ave., N.W.
Washington, D.C. 20224

Dear Ms. Lerner,

I would like to bring to your attention a recent example of intervention in a political campaign by a church in South Dakota.

The incident began last month when state Sen. Gordon Howie, a Republican candidate for South Dakota governor, issued a May 13 press release calling on pastors to endorse him from the pulpit. (See copy of the May 13 press release enclosed.)

Five days later, Howie's campaign issued a second press release reporting that the Rev. H. Wayne Williams, pastor of Liberty Baptist Tabernacle, had responded to Howie's appeal and endorsed the candidate from the pulpit during a May 16 church service.

Reads the May 18 Howie press release, "Last week, Howie challenged South Dakota churches and their pastors to become more politically active in the stretch run to the June 8th primary election, urging pastors to endorse candidates and advocate specific issues from the pulpit. Reverend H. Wayne Williams, Pastor of Liberty Baptist Tabernacle in Rapid City, became one of the first to accept the challenge, adding an official endorsement of Gordon Howie for Governor to a message delivered during his Sunday night services. Williams cites Howie's boldness in issuing such a challenge in defending the free speech rights of clergy as instrumental in gaining his support." (See copy of the May 18 press release enclosed.)

In the Howie press release, Pastor Williams goes on to say, "I'm glad that this issue has been brought to the forefront of public conversation. It is high time that churches return to the role that they've occupied historically in guiding their flocks in making election decisions."

Pastor Williams is also quoted as saying, "I have no fear of the I.R.S. Why should the church be silent on the issue of who governs us when I get letters all the time from the government asking us for involvement and endorsement of government programs. Asking us to refrain from participating in determining who governs us is a clear double standard."

The Rapid City *Journal* followed up with a May 23 report on Sen. Howie's challenge to churches. This story also reported that Pastor Williams had endorsed

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Howie during a church service. (See enclosed article, "Pastors divided on pulpit challenge," *Rapid City Journal*, May 23, 2010.)

On June 8, a member of my staff named G. Robert Boston called Pastor Williams, seeking further information about these reports. Mr. Boston, who identified himself as a staff member at Americans United, was able to reach Pastor Williams, and they conversed for several minutes.

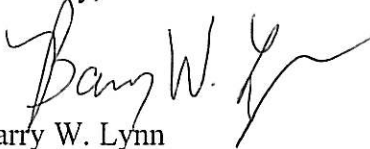
During the conversation, Pastor Williams freely admitted that he had endorsed Sen. Howie during the church service. Furthermore, he asserted that the IRS has no authority over his church and that he has a legal right to endorse candidates from the pulpit. (See affidavit from Mr. Boston enclosed.)

Liberty Baptist Tabernacle appears to be in clear violation of federal law. Accordingly, I am asking the IRS to investigate this matter and enforce the law as necessary.

Liberty Baptist Tabernacle's address is: 1515 Space Ave., Rapid City, SD 57701. Phone: (605) 342-6930.

Thank you for your attention to this matter.

Sincerely,


Barry W. Lynn
Executive Director