



Caplin & Drysdale, Chartered  
One Thomas Circle, NW, Suite 1100  
Washington, DC 20005  
202-862-5000 202-429-3301 Fax  
www.caplindrysdale.com

202-862-5020 Direct  
MSO@capdale.com

April 26, 2006

**Via Facsimile and Regular Mail**

The Honorable Mark W. Everson  
Commissioner  
Internal Revenue Service  
1111 Constitution Ave, NW  
Washington, DC 20224

Dear Commissioner Everson:

I have been asked to inform you of recent partisan political activity on the part of Fairfield Christian Church in Lancaster, Ohio ("FCC") and its Pastor, Russell Johnson. My client, Reverend Eric Williams, Senior Minister of the North Congregational United Church of Christ in the Columbus, Ohio area, has been part of a group of religious leaders who have sent letters to you on two previous occasions that discuss, among other things, the prohibited political campaign intervention occurring at FCC.<sup>1</sup> As has been reported to you in these two letters, Pastor Johnson, in his capacity as FCC leader, has used church resources to engage in political campaign intervention in support of Ohio gubernatorial candidate J. Kenneth Blackwell. My client, acting on his own behalf because of the imminent gubernatorial primary, has requested that I inform you of new actions in flagrant violation of the political campaign proscription in Section 501(c)(3) of the Internal Revenue Code of 1986.

I have been provided with copies of electronic mail through which Pastor Johnson, using church staff and the church email system<sup>2</sup> endorsed Blackwell and, at the specific request of Blackwell's campaign staff, distributed campaign material. As you are aware, this behavior rises to the level of flagrant campaign intervention and is sufficient to jeopardize FCC's tax exemption and trigger the imposition of excise taxes on both the FCC and, potentially, its board of directors in their personal capacity. I have attached a copy of this email

---

<sup>1</sup> I have attached copies of these letters for your convenience.

<sup>2</sup> FCC hosted church services on Easter Sunday beginning at 6:30 pm. Pastor Johnson sent the email at 8:24 pm on Easter Sunday. It seems most likely that he sent the email from his office computer in the church. The church's records would, of course, provide the Internal Revenue Service with the information necessary to determine if this email was indeed sent from church property.

The Honorable Mark W. Everson  
Commissioner  
Internal Revenue Service  
April 26, 2006  
Page 2

correspondence for your review, with the names of the email recipients, other than FCC staff, redacted because of concerns with retaliation.

As you may already be aware, the Columbus Dispatch reported on April 19, 2006 that Pastor Johnson forwarded campaign propaganda supporting Blackwell (a copy of the newspaper report is also attached). Pastor Johnson, in the article, defended his pro-Blackwell email, stating that he supported Blackwell solely in his capacity as a private citizen. However, as the headers and texts of the email correspondence trail demonstrate, Pastor Johnson never made such a disclaimer. Rather, the disclaimer was made by a member of Blackwell's campaign staff, not Pastor Johnson. At no point in his message to FCC staff did Pastor Johnson make any attempt to clarify that he was acting as an individual and not in his official FCC capacity. It appears that Pastor Johnson's quotes in the Columbus Dispatch are an attempt to retroactively modify the factual record.

With the Ohio primary election imminent, my client is confident that you will take appropriate and decisive action to ensure that the FCC and Pastor Johnson do not continue to make clear and bold use of charitable assets to engage in partisan politics. My client appreciates the difficult position in which you are placed by such clear campaign intervention on behalf of a Republican candidate in an important state; however, my client is also confident that we will soon see a clear manifestation that the Internal Revenue Code is being enforced with impartiality.

Sincerely,



Marcus S. Owens

Enclosures