



July 30, 2014

Dear Pastor:

Alliance Defending Freedom is an alliance-building, non-profit legal organization that advocates for the right to hear and speak the Truth. We and our allies have been honored and blessed by the grace of God to fight and win hundreds of legal battles on behalf of members of the Body of Christ across our nation as well as abroad.

As Christians, we encourage others to participate fully in civic life, particularly when election season arrives and each citizen's vote will help determine America's moral character. We do NOT take sides in any election or endorse any candidates for public office.

We write to assure you that the voter guides produced by the Center for Arizona Policy ("CAP"), and the process used to create those voter guides, appear fully consistent with federal tax law. Stated simply, your church will not be violating any federal tax law or regulation by distributing the CAP voter guides.

Some organizations may try to intimidate you or your churches on this issue, claiming that CAP voter guides, and the process used to create them, are "partisan" and that churches can "get into trouble" with the IRS if they distribute the voter guides. These claims are baseless and are nothing more than scare tactics without any legal validity.

The Internal Revenue Service specifically allows CAP, and ministries like it, to create non-partisan voter guides using candidate questionnaires. The questions utilized in the candidate questionnaires are clear and unbiased, the candidates were given a reasonable amount of time to respond to the questionnaires, and were also given opportunity to explain their answers. The questionnaires were sent to every declared candidate for a particular office, and the questions posed to those candidates covered a broad range of issues of interest to the citizens of Arizona. All of these factors demonstrate that CAP has undertaken a diligent effort to create a voter guide that is compliant with federal tax law and can serve as a useful tool for your church members.

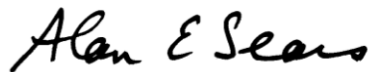
ADF has reviewed the candidate questionnaires and the voter guides. You can rest assured that the voter guides produced by CAP are in compliance with the requirements of federal law.

If you need legal advice about your particular situation, or are threatened by government officials or activist groups in regard to the distribution of these voter guides, please contact us at 1-800-835-5233 or visit our website at [www.alliancedefendingfreedom.org](http://www.alliancedefendingfreedom.org). Our attorneys will promptly review your situation and make every effort to protect your constitutional rights at no cost to you.

Alliance Defending Freedom is here to protect the precious rights of churches and Christians that our nation's Constitution was written to protect. Please, do not be silenced by fear or intimidation! We encourage you to inform others about the coming election through the CAP voter guide.

Thank you very much. John 15:5

With sincere appreciation and best regards,

A handwritten signature in black ink that reads "Alan E. Sears". The signature is written in a cursive, flowing style.

Alan E. Sears  
President, CEO, & General Counsel

*IRS CIRCULAR 230 DISCLOSURE: Any tax advice contained in this communication was not written for the purpose of and is not intended to be used for the purpose of (i) avoiding penalties imposed by the Internal Revenue Code or (ii) promoting, marketing, or recommending any transaction or matter addressed herein.*