July 7, 2017

Mr. Jacob Harold President GuideStar USA 1730 Pennsylvania Ave. NW, Suite 250 Washington, DC 20005

Re: Hate Group Label Policy

Dear Mr. Harold:

I am writing to express the deep concerns of Evangelical Council for Financial Accountability ("ECFA") regarding GuideStar's recent policy of labeling as hate groups those organizations identified as such by the Southern Poverty Law Center ("SPLC"). By way of background, ECFA is an accrediting organization with more than 2,150 accredited member organizations that collectively represent over \$26 billion in annual revenue. All member organizations must comply with ECFA's rigorous standards of financial accountability (see www.ECFA.org), and central to our identity is affirming a commitment to the evangelical Christian faith. In addition, our member organizations are described in Internal Revenue Code Section 501(c)(3), and most are listed on GuideStar's website (as is ECFA).

While we are pleased to learn that GuideStar has apparently reversed its course, at least to some extent, we nevertheless feel compelled to express our deep concerns regarding GuideStar's consideration of the practice of assigning such a label or any kind of similar practice in the future.

The practice by GuideStar of labeling any 501(c)(3) organization as a hate group undermines GuideStar's credibility among nonprofit leaders as a neutral, objective source of information about the nonprofit sector.

Many of our member organizations and their donors regularly use GuideStar as a resource for obtaining objective, fact-based information about specific exempt organizations and the nonprofit sector as a whole. GuideStar has become a credible resource for them over the years precisely because of its neutral and objective

approach to providing information. The hate group labeling practice introduced a significant subjective component—the views of one particular advocacy group—into GuideStar's platform. One result of the practice is the undermining of the credibility upon which GuideStar has established itself among many in the nonprofit sector. We believe it would be very damaging to the public service reputation of GuideStar for it to be viewed as just another advocacy organization. We hope and believe that GuideStar's value is enhanced so long as it serves a neutral public role and is diminished greatly if it serves any other purpose.

Faith-based organizations that espouse beliefs held for millennia and based in the Bible do not hold their views as a result of "hate." Rather, they hold them because they believe that God Himself has decreed the beliefs in His Word.

As an example, respectfully direct your attention to language in the U.S. Supreme Court case that recognized a constitutional right to same-sex marriage, *Obergefell v. Hodges*, 135 S. Ct. 2584 (2015). In *Obergefell*, the Court stated that "[m]any who deem same-sex marriage to be wrong reach that conclusion based on decent and honorable religious or philosophical premises, and neither they nor their beliefs are disparaged here." *Id.* at 2602; *see also id.* at 2607 "...it must be emphasized that religions, and those who adhere to religious doctrines may continue to advocate with utmost sincere conviction that, by divine precepts, same-sex marriage should not be condoned." In short, while adopting a civil definition of marriage contrary to the traditional religious beliefs held by many people, the Court expressed respect for such deeply held beliefs.

Just as we should respect the beliefs of our country's founders, who noted in the official formational documents of our country that our Creator has endowed us with certain unalienable rights, it is appropriate to respect the beliefs of faith-based groups who believe that God Himself has set standards for our lives and given us an opportunity to be with Him forever. Such beliefs are not new, uncommon, or strange. In fact, adherents of such beliefs hope that others can not only respect those beliefs but will also realize that if the beliefs are true, there is an eternal impact for all. Such beliefs are shared out of love for others, not out of hate.

Thank you very much for your consideration of our views. And thank you for the helpful, neutral services you provide to the nonprofit sector and the public.

Respectfully,

√Dan Busby President

CC: Mari Kuraishi, Board Chair