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October 27, 2023

**Via FedEx and First-Class Mail**

Rev. Kevin E. Donalson Sr., Senior Pastor  
Mount Pleasant Baptist Church  
2516 Squirrel Hill Road  
Herndon, Virginia 20171

*Re: Breach of Mount Pleasant Baptist Church Bylaws*

Dear Rev. Donalson,

Please be advised that my office represents the Mount Pleasant Baptist Church (“MPBC”) Board of Trustees (“Trustees”). I have received recent documentation that indicates potential breaches of your responsibilities per the church Bylaws as the Pastor. The most recent alleged breach is in regard to the unilateral funding decision made by you, in which you executed a contractual agreement with the Howard University Gospel Choir (“Howard”) for \$2,800, which paid for a September 24, 2023, performance at MPBC, attached herein as **Exhibit A**.

This was a budget decision made exclusively by you that did not go through the required budget and expenditure protocols per the MPBC Bylaws. Neither the Trustees nor the Finance Ministry voted and/or approved the expenditure of funds to Howard. The Trustees and Finance Ministry act on behalf of the MPBC membership to ensure that the church’s infrastructure and financial obligations are met; and, thus, their participation is necessary.

In addition, the Trustees have a duty to assure that the church is in compliance with federal, state, and local laws with the any church financial business, because any church financial improprieties could potentially risk MPBC losing its tax-exempt status.

Adherence to the fundamental character of a nonprofit corporation is to be insured, in part, by the fiduciary duties imposed on officers and directors of such corporations. The Trustees owe a duty to the MPBC membership to ensure that the church’s tax-exempt status is not jeopardized by private benefit/inurement. Furthermore, all tax-exempt organizations, including churches and religious organizations, are required to maintain books and other records necessary to justify their claim for exemption in the event of an audit. In that respect, Section XVIII (28) of the MPBC’s Constitution states:

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*“The Mount Pleasant Baptist (the church) is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501 (c) (3) of the Internal Revenue Code, or corresponding section of any future federal tax code [...].”*

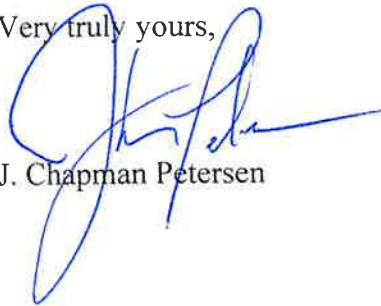
It further states,

*“Notwithstanding any other provision of this document, the church shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from federal income tax under Section 501 (c) (3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by an organization, contributions to which are deductible under Section 170 (c) of the Internal Revenue Code, or corresponding section of any future federal tax code [...].”*

The Trustees seek to find a resolution so that all parties get on the same page.

This letter is a formal request for a meeting with you and the Trustees at a date and time of your convenience. Please do not hesitate to contact me directly at [jcp@petersenfirm.com](mailto:jcp@petersenfirm.com), or my paralegal, Mikael Johnson, [mlj@petersenfirm.com](mailto:mlj@petersenfirm.com) and/or at (571)340-3539 at your earliest convenience in order to schedule that.

Very truly yours,



J. Chapman Petersen

JCP/mlj  
Enclosure

cc: Board of Trustees  
Rev. Ezekiel Pickney, Director of Administration

NEED FOR SEPT. 24



### Check Request Form

Check Payee:	HOWARD GOSPEL CHOR	Date:	9/15/23
Write out Amount:	Two thousand eight hundred dollars	Amount:	\$ 2,800
DOLLARS and CENTS			
Reason for Disbursement:	Payment of Fees and Transp. etc.		
<small>Please Attach Invoices/Receipts</small>			
<small>(All Contracts or Cost Proposals Must Be Reviewed and Signed by a Member of the Trustee Ministry in Advance)</small>			
Check Disposition Request (select one):	<input type="checkbox"/> Mail <input type="checkbox"/> EFT		
	<input checked="" type="checkbox"/> Hold For	PASBY DONALDSON	Fwd to _____
Ministry Information			
Ministry Name:	Ministry President Signature	Ministry Director Signature	
PASBY			
Budget Line #	Finance Ministry Use Only		
1-58128.01			
Finance Signature:			

