

### Introduction

The Office of Legal Services performs work for the Presbyterian Mission Agency, the Office of the General Assembly, the Administrative Services Group, the ministry divisions, and other corporations and work areas at the General Assembly level. These are our clients.

Over the years we have also provided general guidance to councils and churches of the Presbyterian Church (U.S.A.). This fourth edition Manual is a compilation of some of the advice and resources we have shared over the years. Our first three editions were well received and well used. We trust the same will be true for this Manual.

The law is far-ranging in modern American society. This Manual does not cover every topic. Let us know if there are additional resources or changes you would like to see in future publications. Moreover, let us know if you have resources or articles to share. Some of our very best materials have been provided to us by churches, presbyteries, and synods.

The Office of Legal Services sincerely appreciates the contributions and work of many outside authors. Contributors to this Manual include colleagues from churches, councils, and other General Assembly-level offices and corporations. Legal counsel from other denominations also contributed to this Manual. We especially thank the Legal Department of the General Council of Finance and Administration of The United Methodist Church. This Manual is, in part, based on the very successful legal manual published by that office.

**Finally, be certain to consult your local attorney for legal advice and expert assistance. While the information in this Legal Resource Manual should be a helpful guide, it cannot substitute for your local counsel familiar with the law and facts of your particular state and situation. The laws, of course, continue to change. Your local counsel will ensure the current law is applied to your needs.**

Sincere regards,

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