

Internal Revenue Service

Date: June 27, 2005

WIND AND FIRE MINISTRIES INC
% RIC LUMBARD
7300 RAILWAY ST
PALO IA 52324-9600 009

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Ms. Julius 3108345
Customer Service Representative

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

42-1526622

Group Exemption Number:

1894

Dear Sir or Madam:

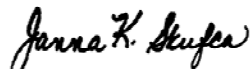
This is in response to your request of June 27, 2005, regarding your organization's tax-exempt status.

Your organization is exempt under section 501(c)(3) of the Code because it is included in a group ruling issued to World Ministry Fellowship, located in Plano, Texas.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services