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TO WHOM IT MAY CONCERN:

This is to certify that World Ministry Fellowship, having met the requirements of the Internal Revenue Service as a Central Organization, along with its subordinate churches, is exempt from Federal Income Tax as organizations described in Section 501 (c)(3) of the Internal Revenue Code of 1954, as it is shown that World Ministry Fellowship and its subordinate churches are organized and operated exclusively for religious purposes.

Under the authority of Internal Revenue Group Ruling Number 1894 and as of the above date, World Ministry Fellowship has added to its roster:

WIND & FIRE MINISTRIES

located in Palo, Iowa, having met the requirements of a subordinate as set forth in Internal Revenue Procedure 80-27, Section 4, for inclusion in a Group Exemption.

By WIND & FIRE MINISTRIES, classified as an affiliate of World Ministry Fellowship and is not classified as a private foundation as defined in Section 590-A of the Internal Revenue Code. This classification is based on the assumption that operations will continue in the manner that constitutes the basis for such classification and that any change in name, address, purpose, character or method of operation shall be reported immediately to World Ministry Fellowship.

Respectfully,

David Bentley
Executive Director