THE CHURCH OF
JESUS CHRIST
OF LATTER-DAY SAINTS

FINANCE DEPARTMENT
TAX DIVISION

Twenty-second Floor
50 East North Temple Street
Salt Lake City, Utah 84150-3620
Phone (801) 240-3003

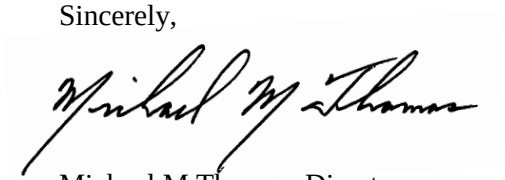
Gentlemen:

The Church of Jesus Christ of Latter-day Saints is a bona fide church described in Section 508(c) of the Internal Revenue Code (IRC). Since it is not otherwise disqualified as an exempt organization as defined in Section 501(c)(3) of the IRC, its recognition is automatic per Section 508.

In addition, the IRS expressly recognizes the exemption of the Church and its subordinate organizations as shown by the listing of the Church in Publication 78 (enclosed). Note that footnote 1 in the publication recognizes the exempt status of subordinate organizations of the Church even though the subordinate organizations are not separately listed.

If you have any questions about this letter, please call me at 801-240-5208.

Sincerely,



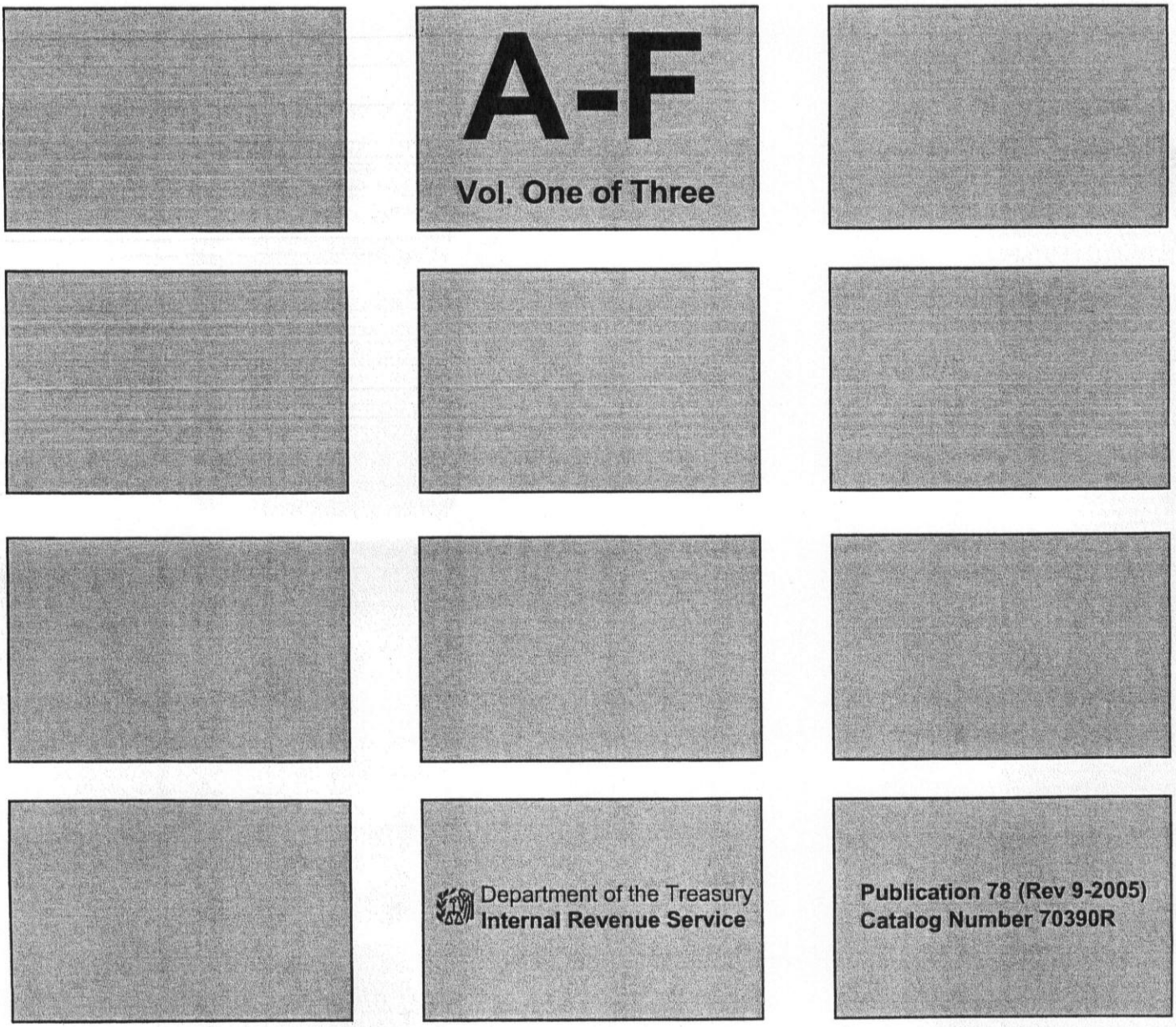
Michael M Thomas, Director
Tax Administration

MMT:gs
Enclosure

Cumulative List of Organizations

described in Section 170(c) of the Internal Revenue Code of 1986

Revised to September 30, 2005



Church of Jesus Christ Apostolic of Harvey Il, Harvey, Il.
Church of Jesus Christ Apostolic of New York Inc., Bronx, N. Y.
Church of Jesus Christ Apostolicinc of Massachusetts Inc., Springfield, Ma.
Church of Jesus Christ at the Community Crossroads Inc., Oregon, Wi.
Church of Jesus Christ Cerro Rabon Branch, Independence, Mo.
Church of Jesus Christ Christian, Lancaster, Ca.
Church of Jesus Christ Christian Inc., Coeur D. Alene, Id.
Church of Jesus Christ Conference of Churches, Portage, In.
Church of Jesus Christ Dupont Road Chapel, Parkersburg, W. V.
Church of Jesus Christ Early Childhood Development Center, Columbia, S. C.
Church of Jesus Christ First and Second Coming of the Third Testame, Old Hickory, Tn.
The Church of Jesus Christ for All People Inc., Orlando, Fl.
The Church of Jesus Christ Forever, Oregon, Il.
Church of Jesus Christ Full Gospel Inc., Chicago, Il.
Church of Jesus Christ Geneseo Restoration Branch, Geneseo, Il.
The Church of Jesus Christ Holiness Inc., Atchison, Ks.
Church of Jesus Christ in Indio, Salinas, Ca.
Church of Jesus Christ in Oxnard, Oxnard, Ca.
Church of Jesus Christ in the Americas in Simi Valley, Simi Valley, Ca.
Church of Jesus Christ in the Americas Inc., King City, Ca.
Church of Jesus Christ in the Americas of Escondido, Escondido, Ca.
Church of Jesus Christ in the Willing Workers Mission, Chillicothe, Oh.
Church of Jesus Christ in Ventura, Ventura, Ca.
Church of Jesus Christ Inc., Baltimore, Md.
Church of Jesus Christ Inc., Los Angeles, Ca.
Church of Jesus Christ Inc., Washington, D. C.
The Church of Jesus Christ Inc. at Raleigh, Raleigh, N. C.
Church of Jesus Christ King of Kings Lord of Lords, St. Louis, Mo.
Church of Jesus Christ Ministries, Until December 2006, West Mifflin, Pa.
Church of Jesus Christ Ministries Inc., Brooklyn, N. Y.
Church of Jesus Christ Mon Valley Restoration Branch, Monongahela, Pa.
Church of Jesus Christ of All Nations, New Bedford, Ma.
Church of Jesus Christ of Apostolic Faith, Ooltewah, Tn.
Church of Jesus Christ of Argos Indiana Inc., Argos, In.
The Church of Jesus Christ of Barrow County Inc., Winder, Ga.
Church of Jesus Christ of Baxter Inc., Baxter, Ky.
Church of Jesus Christ of Columbia, Columbia, S. C.
Church of Jesus Christ of East Hickman Kentucky, Hickman, Ky.
Church of Jesus Christ of Hunters Glen, Missouri City, Tx.
Church of Jesus Christ of Lancaster Ohio, Lancaster, Oh.
Church of Jesus Christ of Latter Day Israel, Independence, Mo.
Church of Jesus Christ of Latter Day Saints & its Subordinates, Salt Lake City, Ut. (1)
Church of Jesus Christ of Mobile Inc., Mobile, Al.
Church of Jesus Christ of Morris County, Dover, N. J.
Church of Jesus Christ of Portage Inc., Portage, In.
Church of Jesus Christ of Silver Lake Inc., North Manchester, In.
Church of Jesus Christ of the Apostolic Faith, Gurnee, Il.
Church of Jesus Christ of the Apostolic Faith, Los Angeles, Ca.
Church of Jesus Christ of the Apostolic Faith Ministry, San Bernandino, Ca.
The Church of Jesus Christ of the Apostolic Faith--P. A. W. of Pine, Pine Bluff, Ar.
Church of Jesus Christ of the Spirit of Truth Bima Inc., Nashville, Tn.
The Church of Jesus Christ Ofindianapolis Inc., Indianapolis, In.
The Church of Jesus Christ Our Lord Apostolic Faith, Farmingdale, N. Y.
Church of Jesus Christ Our Lord of the Apostolic Faith, Pittsburgh, Pa.
Church of Jesus Christ Our Lord of the Apostolic Faith Inc., Michigan City, In.
Church of Jesus Christ Prophecy, Benton, Tn.
Church of Jesus Christ Restoration Branch, Sunset, Me.
Church of Jesus Christ Restoration Branch Ames Iowa, Slater, Ia.
Church of Jesus Christ Restoration Branch Inc., Oklahoma City, Ok.
Church of Jesus Christ Restored- Southern Indiana Branch Inc., Floyds Knobs, In.
Church of Jesus Christ Sheepfold Inc., Oakland, Ca.
Church of Jesus Christ Son of God, Independence, Mo.
The Church of Jesus Christ, E. Moline, Il.
The Church of Jesus Christ, Jacinto City, Tx.
The Church of Jesus Christ, Nappanee, In.
Church of Jesus Christ the Almighty Inc., Hialeah, Fl.
Church of Jesus Christ the Divine, Lebanon, Il.
Church of Jesus Christ the Lord Inc., Paterson, N. J.
Church of Jesus Christ Waverly Restoration Branch, Waverly, Ia.
Church of Jesus Christ White Oak Restoration Branch, Independence, Mo.
Church of Jesus Christ Whole Truth, Omaha, Ne.
Church of Jesus Christ World Changers Inc., Lancaster, Ca.
Church of Jesus Christ Yesterday Today and Forever, San Diego, Ca.
Church of Jesus Christ Zions Hope Restoration Branch, Sibley, Mo.
Church of Jesus Christ-Mt. Ayr Restoration Branch, Lamoni, Ia.
The Church of Jesus Christs Disciples an Unincorporated Church, Provo, Ut.
The Church of Jesus Christ-United Ministries, Chicago, Il.
Church of Jesus Disciples of Southern California, Fullerton, Ca.
Church of Jesus Holy Deliverance Inc., Winter Haven, Fl.
Church of Jesus Holy Tabernacle Inc., Raleigh, N. C.
Church of Jesus in Sacramento, Sunnyvale, Ca.
Church of Jesus Inc., Paramus, N. J.
Church of Jesus Kingdom Inc., Federal Way, Wa.
Church of Jesus Love, Bloomington, In.
Church of Jesus Our Lord, Detroit, Mi.
Church of Jesus Our Shepherd Inc., Duluth, Ga.
Church of Jesus Power Inc., Ellicott City, Md.
Church of Joel Prophecy, Espanola, N. M.
Church of Joy, Drake, Co.
Church of Joy & Freedom, Garden Grove, Ca.
Church of Joy Inc., Waukegan, Il.
Church of Juda Mount of Zion Inc., Garland, Tx.
The Church of Judah Inc., Belpre, Oh.
Church of Judah Worship Center Inc., Tuscaloosa, Al.
Church of Katy A. Texas Non-Profit Corporation, Katy, Tx.
Church of Ke Auhou, Honolulu, Hi.
Church of Kingdom Treasures International, Eden Prairie, Mn. (1)
The Church of Lancaster, Lancaster, S. C.
Church of Leicester, Leicester, N. Y.
Church of Letting Jesus Be Known, Palisades Pk, N. J.
Church of Levites Inc., Orofino, Id.
Church of Lexington, Lexington, Ky.
Church of Life, Glendale, Ca. (1)
Church of Life Inc., Fairfax, Ok.
Church of Life Ministries Inc., Lexington, Ky.
Church of Life Ministries Inc., Rochester, N. Y.
Church of Life of Riverside Calif, Riverside, Ca.
Church of Light, Albuqureque, N. M.
Church of Light Divine, Joshua Tree, Ca.
Church of Light Incorporated, Micro, N. C.
Church of Living Epistles, Toledo, Oh.
Church of Living Faith, Chicago, Il.
Church of Living God Faith Temple Inc., Dayton, Oh.
Church of Living God in America, Baldwin Park, Ca.
Church of Living God Pillar and Ground of Truth Temple 2 Inc., Indianapolis, In.
Church of Living Grace of New Jersey Inc., East Hanover, N. J.
Church of Living Hope Ministries Incorporated, Bowie, Tx.
Church of Living Light, La Palma, Ca.
Church of Living Stones, Oklahoma City, Ok.
Church of Living Water, Buxton, N. C.
Church of Living Water, Chicago, Il.
Church of Living Water Inc., Muskogee, Ok.
Church of Living Waters, Beaumont, Tx.
Church of Living Waters, Rosenberg, Tx.
Church of Lord of Lords, Laurelton, N. Y.
Church of Los Angeles of the New Testament Church, El Monte, Ca.
Church of Louise Forshe Ministries Living Water, Elgin, Il.
Church of Love, Cambridge, Md.
Church of Love, Novato, Ca.
Church of Love, Washington, D. C.
Church of Love & Faith, Cherry Hill, N. J.
Church of Love & Life Inc., New York, N. Y.
Church of Love c/o Milton Moblay III, Dayton, Oh.
Church of Love in Delaware, Wilmington, De.
Church of Love Inc., Rochester, N. Y.
Church of Lovington, Lovington, N. M.
Church of Man, Cerritos, Ca.
Church of Marshall, Marshall, Tx.
Church of Mary Magdalene, Seattle, Wa.
Church of Matthew 7-7, Orange, Ma.
Church of Maui Inc., Until December 2006, Lahaina, Hi.
Church of Mercy, Brooklyn, N. Y.
Church of Metamorphosis, San Francisco, Ca.
Church of Mid-America, Oklahoma City, Ok.
Church of Middle Bass Inc., Middle Bass, Oh.
Church of Milwaukee Lighthouse, Milwaukee, Wi.
Church of Ministry of Miracles, Huntingtown, Md.
Church of Missions Ecumenical Inc., Sarasota, Fl.
Church of Modesto, Modesto, Ca.
Church of Monterey Inc., Carmel, Ca.
Church of Mt. Zion Inc., Erie, Pa.
Church of My God, Yelm, Wa.
Church of Natural Grace, San Francisco, Ca.
Church of Natural Hygienic Living, San Antonio, Tx.
Church of Naturalism Inc., Los Angeles, Ca.
Church of Nature in Man, Averill Park, N. Y.
Church of Nazarene, Baldwin Park, Ca.
Church of Nazareth of Yeadon Incorporated, Yeadon, Pa.
Church of New Bedford, New Prt Rchy, Fl.
Church of New Beginnings, Bessemer, Al.
Church of New Beginnings, Myrtle Beach, S. C.
Church of New Beginnings, New Haven, Ct.
Church of New Beginnings, Toledo, Oh.
Church of New Beginnings Inc., Spring, Tx.
Church of New Hope, Dover, Oh.
Church of New Hope, Galloway, Oh.
Church of New Hope, Thornton, Co.
Church of New Hope & Faith Inc., Phila, Pa.
Church of New Hope Inc., New Palestine, In.
Church of New Life, Houston, Tx.
Church of New Life Christian Ministries, Minneapolis, Mn.
Church of New Life Incorporated, Tucson, Az.
The Church of New Life, Windham, N. Y.
Church of New Miami, Hamilton, Oh.
Church of New Mission Gods Outreach, Decatur, Ga.
Church of New Nations, Laurel, Md.
Church of New World Religion Inc., San Francisco, Ca.
Church of New York Inc., New York, N. Y.
Church of Neziah, Tukwila, Wa.
Church of Non-Denomination, Florissant, Mo.
Church of North Dade, N. Miami, Fl.
Church of One Heart, Los Angeles, Ca.
Church of Ooltewah, Athens, Tn.
Church of Open House Deliverance Thru Jesus Christ, Charlotte, N. C.
Church of Our Faith Mbc, Detroit, Mi.
Church of Our Father Baptist, Detroit, Mi.
Church of Our Lady of the Angels, Houston, Tx.
Church of Our Lady of the Woods Incorporated, Los Alamos, N. M.
Church of Our Living God Inc., Ponce Inlet, Fl.
Church of Our Lord, Bradenton, Fl.
Church of Our Lord A. New Jersey Nonprofit Corporation, Clark, N. J.
Church of Our Lord and Savior Jesus Christ, Markham, Il.
Church of Our Lord and Savior Jesus Christ, Redding, Ca.
The Church of Our Lord and Savior Jesus Christ Who Healed the Sick, New York, N. Y.
Church of Our Lord and Savior Southern California, Colton, Ca.