

34834 Weyerhaeuser Way South
P.O. Box 9716
Federal Way, WA
98063-9716

tel. 253.815.1000
fax 253.815.3447

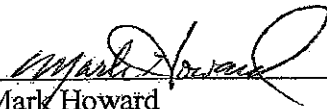
www.worldvision.org

AFFIDAVIT

I hereby certify that the attached letter dated November 18, 1998, from the Office of the Commissioner of Internal Revenue of the United States Treasury Department, exempting **WORLD VISION, INC.** under Sections 501 (c) (3) (or Section 101 (6) prior to 1954), 170 (b) (1) (A) (i) and 509 (a) (1) of the Internal Revenue Code, is a true and accurate copy and remains in effect.


I further certify that **WORLD VISION, INC.** continues to function as a nonprofit, religious organization and meets the criteria established in its exemption application to the Internal Revenue Service.

Date: February 13, 2009

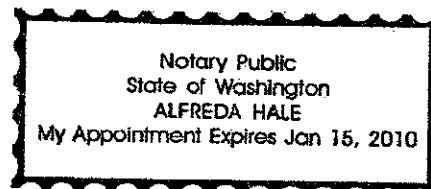


Mark Howard
General Counsel
For World Vision, Inc.

Subscribed and sworn to before me this 13th day of February 2009.



Alfreda Hale
Notary Public



Commission Expires: January 15, 2010

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: NOV 13 1998

World Vision, Inc.
P.O. Box 9716
Federal Way, WA 98063

Person to Contact:
Stephanie Broach
Telephone Number:
877-829-5500
Fax Number:
513-684-5936
Federal Identification Number:
95-1922279
Group Exemption Number:
8170

Dear Sir or Madam:

This is in response to your request for affirmation of your organization's exempt status.

Our records indicate that your organization is included in a group ruling issued to World Vision International, which is located in Monrovia California.

World Vision International is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code and is classified as a public charity, and not a private foundation, because it is described in section 509(a)(1) and 170(b)(1)(A)(i) of the Code as a church.

As your organization is included in a group ruling, it does not have an individual exemption letter. The group exemption letter applies to all of the subordinate organizations on whose behalf World Vision International has applied for recognition of exemption. This means your organization is also exempt under section 501(c)(3) of the Code.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If we can be of further assistance in this matter, please write or telephone us.

RECEIVED

Sincerely,

FINANCE DEPT.

C. Ashley Bullard
District Director

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: OCT 09 1997

Employer Identification Number:
95-3202116

DLN:
17053194784007

Contact Person:
D. A. DOWNING

Contact Telephone Number:
(513) 241-5199

Addendum Applies:
No

WORLD VISION INTERNATIONAL
800 W CHESTNUT AVE
MONROVIA, CA 91016-3106

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(1) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Your subordinates are not required to file Form 990, Return of Organization Exempt From Income Tax, if they qualify as churches or integrated auxiliaries of churches or otherwise meet the exceptions in section 1.6033-2(g) of the Income Tax Regulations.

Your subordinate organizations are required to make their annual return available for public inspection for three years after the return is due. You are also required to make available a copy of the group exemption application, any supporting documents, and this exemption letter. Failure

WORLD VISION INTERNATIONAL

subordinate to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

Your subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

As of January 1, 1984, each of your subordinates is liable for social security taxes under the Federal Insurance Contributions Act on remuneration of \$100 or more they pay to each of their employees during a calendar year. Your subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:
 - a. Changed names or address;
 - b. Were deleted from your roster; or
 - c. Were added to your roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given you written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
 - e. The street address of each subordinate whose mailing address is a P.O. Box; and
 - f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application

WORLD VISION INTERNATIONAL

for Recognition of Exemption Under Section 501(c)(3) of
the Internal Revenue Code.

4. If applicable, a statement that your group exemption roster did not change since your previous report.

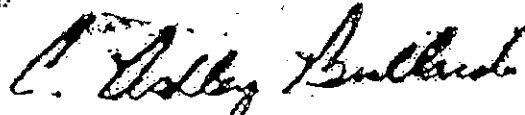
The service center that processes your returns will send you a Group Exemption Number. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

