

Internal Revenue Service

Date: November 16, 2005

THREE ANGELS BROADCASTING
NETWORK INC
P O BOX 220
W FRANKFORT, IL 62896

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

Person to Contact:

Sally Froehle
ID# 31-08058

Toll Free Telephone Number:
8:30 a.m. to 5:30 p.m. ET
1-877-829-5500

Federal Identification Number
37-1179056

Dear Sir or Madam:

This is in response to your request of October 11, 2005 regarding your tax-exempt status.

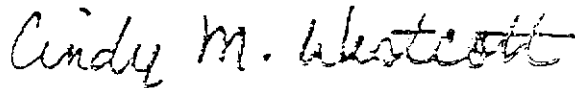
In May 1986 we issued a determination letter that recognized you as exempt from federal income tax. Our records indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that you are also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to you 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,



Cindy Westcott
Manager, EO Determinations