

Internal Revenue Service

Date: February 5, 2005

EPIPHANY MINISTRIES OF TEXAS INC
14610 EMERALD CYPRESS LN
CYPRESS TX 774294613

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

Person to Contact:

Dottie Downing 31-08029
Customer Service Specialist

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:

75-2668144

Dear Sir or Madam:

This is in response to your request of November 25, 2004, regarding your organization's tax exempt status. We have updated our records accordingly.

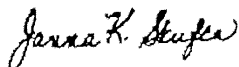
In April 1997 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

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