



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

In reply refer to
755:ARJ

April 15, 2009

BORYANA ZEITZ
KATTEN MUCHIN ROSENMAN LLP
2029 CENTURY PARK EAST ST 2600
LOS ANGELES CA 90067

ENTITY ID : 3054183

Please see the enclosed copy of the letter mailed to:
CENTRO INTERNACIONAL DE ORACION (CIO)

A JENKINS
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-4605
FAX NUMBER (916) 845-9029

ENCLOSURE(S)



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

In reply refer to
755:AFF:ARJ

April 15, 2009

CENTRO INTERNACIONAL DE ORACION (CIO)
12601 EL DORADO PLAC
VICTORVILLE CA 92392

Purpose : RELIGIOUS
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 3054183

EXEMPT ACKNOWLEDGEMENT LETTER

This letter acknowledges that the Franchise Tax Board (FTB) has received your federal determination letter that shows exemption under Internal Revenue Code (IRC) Section 501(c)(3). Under California law, Revenue and Taxation Code (R&TC) Section 23701d(c)(1) provides that an organization is exempt from taxes imposed under Part 11 upon submission of the federal determination letter approving the organization's tax-exempt status pursuant to Section 501(c)(3) of the IRC.

The effective date of your organization's California tax-exempt status is 11/07/2007.

R&TC Section 23701d(c)(1) further provides that the effective date of an organization's California tax-exempt status is the same date as the federal tax-exempt status under IRC Section 501(c)(3).

Under R&TC Section 23701d(c), any change to your organization's operation, character, or purpose that has occurred since the federal exemption was originally granted must be reported immediately to this office.

April 15, 2009
CENTRO INTERNACIONAL DE ORACION (CIO)
ENTITY ID : 3054183
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Additionally, organizations are required to be organized and operating for nonprofit purposes to retain California tax-exempt status.

For filing requirements, see FTB Pub. 1068, Exempt Organizations - Requirements for Filing Returns and Paying Filing Fees. Go to our website at ftb.ca.gov and search for 1068.

Note: This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115, or go to their website at boe.ca.gov.

A JENKINS
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-4605
FAX NUMBER (916) 845-9029

RTF:
CC :BORYANA ZEITZ

COPY

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

DEPARTMENT OF THE TREASURY

Date: **FEB 23 2009**

CENTRO INTERNACIONAL DE ORACION
C/O KATTEN MUCHIN ROSENMAN LLP
BORYANA ZEITZ
2029 CENTURY PARK E 2600
LOS ANGELES, CA 90067

Employer Identification Number:
26-1374853
DLN:
17053366344008
Contact Person:
ZENIA LUK ID# 31522
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
November 7, 2007
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

Date of this notice: 11-07-2007

Employer Identification Number:
26-1374853

Form: SS-4

Number of this notice: CP 575 A

CENTRO INTERNACIONAL DE ORACION CIO
% RAFAEL PORRAS
12601 EL DORADO PL
VICTORVILLE, CA 92392

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 26-1374853. This EIN will identify your business account, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, please use the label we provided. If this isn't possible, it is very important that you use your EIN and complete name and address exactly as shown above on all federal tax forms, payments, and related correspondence. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If this information isn't correct as shown above, please correct it using the tear off stub from this notice and return it to us so we can correct your account.

Based on the information from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1120

03/15/2008

If you have questions about the form(s) or the due date(s) shown, you can call or write to us at the phone number or address at the top of this notice. If you need help in determining what your tax year is, see Publication 538, Accounting Periods and Methods, available at your local IRS office or you can download this publication from our website at www.irs.gov.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination on your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue.)

CENTRO INTERNACIONAL DE ORACION

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in dark ink, appearing to read "Robert Choi". The signature is fluid and cursive, with the first name "Robert" and last name "Choi" clearly distinguishable.

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

If you're required to deposit for employment taxes (Forms 941, 943, 940, 944, 945, CT-1, or 1042), excise taxes (Form 720), or income taxes (Form 1120), you will receive a Welcome Package shortly, which includes instructions for making your deposits electronically through the Electronic Federal Tax Payment System (EFTPS). A Personal Identification Number (PIN) for EFTPS will also be sent to you under separate cover. Please activate the PIN once you receive it, even if you have requested the services of a tax professional or representative. For more information about EFTPS, call 1-800-829-3676 and request Publication 966, Electronic Choices to Pay All Your Federal Taxes or visit the IRS website and click on the link for "Electronic IRS" located on the home page. If you need to make a deposit before you receive your Welcome Package, please visit an IRS taxpayer assistance center to obtain a Federal Tax Deposit Coupon, Form 8109-B. To locate the taxpayer assistance center nearest you, visit the IRS website at <http://www.irs.gov/localcontacts/index.html>. Note: You will not be able to obtain Form 8109-B by calling 1-800-829-TAXFORMS (1-800-829-3676).

The IRS is committed to helping all taxpayers to comply with their tax filing obligations. If you need help completing your returns or meeting your tax obligations, Authorized e-file Providers, such as Reporting Agents (payroll service providers) are available to assist you. Visit the IRS website at www.irs.gov for a list of companies that offer IRS e-file for business products and services. The list provides the addresses and telephone numbers, including links to their websites. You can also download IRS forms, publications, revenue procedures, and other information from this website.

IMPORTANT REMINDERS:

- * Keep a copy of this notice in your permanent records.
- * Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- * Refer to this EIN on your tax related correspondence and documents.

If you have questions, you can call or write to us at the phone number or address at the top of this notice. If you write, please tear off the stub at the end of this notice and send it along with your letter. Thank you for your cooperation.

Note: If you elect to change your corporation to an S corporation, you must file Form 2553, Election by a Small Business Corporation. Tax forms are available at the IRS website at www.irs.gov or by calling 1-800-829-3676.

Note: If you elect to change your business to a corporation, you may need to file Form 8832, Entity Classification Election. See instructions for Form 8832 to determine if you are required to file.

Centro Internacional de Oracion (CIO)
EIN: 26-1374853
Attachment to IRS Form 1023
Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code

Part I

Question 7

Boryana Zeitz
Katten Muchin Rosenman, LLP
2029 Century Park East, Suite 2600
Los Angeles, CA 90067-3012

Heather Van Vactor
Katten Muchin Rosenman, LLP
2029 Century Park East, Suite 2600
Los Angeles, CA 90067-3012

Part II

Question 1

Centro Internacional de Oracion (the "Corporation") was formed on 11/7/2007 in the State of California. The Articles of Incorporation of the Corporation are attached hereto as Exhibit A.

Question 5

The Bylaws of the Corporation are attached hereto as Exhibit B.

Part IV

The Corporation is organized and will operate exclusively for religious purposes. The activities of the Corporation will include the following:

1. As permitted under the Internal Revenue Code of 1986 (the "Code"), the Corporation operates an Evangelical Christian television station as an effective means of spreading the Gospel to all cultures and peoples within the broadcast zone. The Corporation performs and records two services for broadcasting every week. The Corporation provides coverage of Spanish and English language religious and spiritual programs twenty-four hours a day, and seven days per week, without advertising. The television station ("Channel 6") can also be heard over the radio. Viewers and listeners make charitable contributions to the Corporation solely for purposes of furthering the religious purposes of the Corporation.
2. In addition, the Corporation provides religious education and instruction, and renders Christian services through material, spiritual, educational, and emotional means to those in need, and to associates of churches and organizations with similar purposes.

3. The Corporation also makes grants to various organizations which are organized and operated for religious purposes and which are exempt from Federal income taxation under Section 501(c)(3) of the Code.

Part V

Question 2a

Rafael Porras and Obidia Porras are husband and wife. Byron Castellanos and Lisa Castellanos are husband and wife. No other family or business relationships exist between the officers and directors.

Question 3a

Rafael Porras – Chief Executive Officer/President and Director

Qualifications: Rafael Porras has years of experience as both an Engineer and a Pastor. Rafael currently spends, and will continue to spend, approximately 8-12 hours per week working on behalf of the Corporation.

Duties: The President will perform the following duties: (i) supervise, direct and control the business affairs of the Corporation and the activities of the Officers of the Corporation, subject to the oversight of the Board of Directors; (ii) preside at all meetings of the Board of Directors; and (iii) such other powers and duties as may be prescribed by the Board of Directors and the Bylaws. The Board of Directors will, subject to the provisions of the California Nonprofit Corporation Law, manage the business and affairs of the Corporation. The Board of Directors will also have all the duties and powers conferred to them under the Bylaws of the Corporation.

Obidia Porras – Vice President and Director

Qualifications: Obidia Porras has years of experience as a Pastor. Obidia currently spends, and will continue to spend, approximately 8-12 hours per week working on behalf of the Corporation.

Duties: The Vice President will act in all corporate matters in the absence or disability of the Chief Executive Officer/President. Her duties as a member of the Board of Directors' duties are set forth above.

Byron Castellanos – Chief Financial Officer/Treasurer and Director

Qualifications: Byron Castellanos is a Youth Pastor. Byron currently spends, and will continue to spend, approximately 8-12 hours per week working on behalf of the Corporation.

Duties: The Chief Financial Officer/Treasurer will perform the following duties: (i) keep and maintain the financial books and records of accounts of the Corporation; (ii) prepare annual financial statements, as required; (iii) handle all deposits and disbursements made on behalf of

the Corporation; and (iv) perform such other duties as prescribed by the Board of Directors or the Bylaws of the Corporation. The Board of Directors' duties are set forth above.

Lisa Castellanos – Secretary and Director

Qualifications: Lisa Castellanos is a Youth Pastor. Lisa currently spends, and will continue to spend, approximately 8-12 hours per week working on behalf of the Corporation.

Duties: The Secretary will perform the following duties: (i) certify and keep the corporate books and records of the Corporation; (ii) give notice of, attend and record minutes of all of the proceedings of the Board of Directors and of any corporate committees; maintain the seal of the Corporation, if any be adopted, in safe custody; and (iv) perform such other duties as prescribed by the Board of Directors or the Bylaws of the Corporation. The Board of Directors' duties are set forth above.

Question 5a

The Corporation has adopted, by a Unanimous Written Consent by the Board of Directors in Lieu of an Organizational Meeting ("Unanimous Written Consent"), a conflict of interest policy which is substantially in accordance with the sample policy provided with the instructions of Form 1023. A copy of the Unanimous Written Consent along with the Corporation's conflict of interest policy is attached hereto as Exhibit C.

Question 8a

The Corporation does not have any leases, contractors, loans or other formal agreements with its officers nor with its directors. However, Obidia Porras owns the television station used by the Corporation for its religious broadcasts, and donates the use of the station to the Corporation without compensation of any kind. No payments for the use of the station are made by the Corporation to Ms. Porras or any other directors and/or officers of the Corporation.

Part VI

Questions 1a, 1b

The Corporation creates and provides services in the form of religious television (and radio) programming to individuals and organizations, as described under Part IV, above.

Part VIII

Questions 4a

The only fundraising activity currently engaged in by the Corporation is the solicitation of charitable contributions from its viewers and listeners. At various times throughout the broadcast, the Corporation requests that viewers and listeners send donations to the Corporation

for the purposes of furthering the Corporation's religious purposes. In the future, the Corporation may raise funds through mail, phone, or personal solicitations.

Question 11

Donations of real property will be accepted if they can be converted to cash with relative ease for use of the Corporation's religious purposes.

Questions 13a-g

How Donations Further the Corporation's Religious Purposes: Currently, the Corporation makes monthly donations to Alma Vision Hispanic Network, Inc. ("Alma Vision"), a church which is exempt from federal income tax under Section 501(c)(3) of the Code, and such donations further the religious purposes of the Corporation in that Alma Vision provides worshippers with an actual place of worship and the opportunity to attend services.

Identity and Relationship of Organizations: Currently, Alma Vision is the only organization to which the Corporation makes donations, but there is no formal relationship between the two organizations. The Corporation may expand the number of organizations, churches, and/or charities to which it makes donations, but at this time no additional organizations are receiving support from the Corporation. Any additional organizations to which the Corporation might make donations will include only those which would use the donations to further the religious purposes of the Corporation.

Record Keeping: For donations made to Alma Vision and any other organizations, the Corporation retains (and will continue to retain) all paperwork necessary to ensure that such charitable grants are used for religious or other charitable purposes. In addition, the Corporation will require Alma Vision (and any other charitable and/or religious organization or church) to provide the Corporation with annual reports that demonstrate that the grant funds were used for charitable and/or religious purposes.

Part IX

Note: Although the Corporation was formed on November 7, 2007, there was no financial activity for the first short year of its existence, other than the receipt of a small donation of cash as indicated on the Balance Sheet. For this reason, no revenue and expenses were prepared for 2007.

A. Statement of Revenue and Expenses

Line 1: The number in Column 1 (2008) indicates the approximate amount of contributions the Corporation expects to have received from viewers by the end of the 2008 calendar year, based upon current receipts. The numbers in Columns 2 and 3 (2009 and 2010) are projections of the expected support the Corporation expects to raise in the form of gifts, grants, and contributions from viewers and listeners.

Line 15: The numbers on Line 15 represent projected charitable and/or religious grants made to other organizations.

CENTRO INTERNACIONAL DE ORACION

Officers and Board of Directors

President/CEO/Director

Rafael Porras

112601 El Dorado Pl.

Victorville, CA 92392

Treasurer/Director

Briana Porras

112601 El Dorado Pl.

Victorville, CA 92392

Director/Administrator

Jasmine Porras

112601 El Dorado Pl.

Victorville, CA 92392