



Report of Independent Certified Public Accountants

To the Board of Directors
World Healing Center Church, Inc. and Subsidiaries,
d/b/a Benny Hinn Ministries

We have audited the accompanying consolidated statements of financial position of World Healing Center Church, Inc. d/b/a Benny Hinn Ministries (a Florida not-for-profit corporation) and Subsidiaries (the Church), as of December 31, 2009 and 2008, and the related consolidated statements of activities and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Church's management. Our responsibility is to express an opinion on the consolidated financial statements based on our audits. We did not audit the financial statements of the foreign controlled affiliates, Benny Hinn Ministries Limited (a UK charity); Benny Hinn Ministries Australia LTD; Benny Hinn Ministries Canada; World Healing Centre Church – Africa; Benny Hinn Ministries (an India registered trust); Benny Hinn Ministries Asia, Inc., whose statements reflect total assets and revenues constituting 11 and 26 percent, respectively, of the related consolidated totals for 2009 and 10 and 27 percent, respectively, for 2008. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the foreign subsidiaries, is based solely on the reports of the other auditors.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall consolidated financial statement presentation. We believe that our audits and the reports of the other auditors provide a reasonable basis for our opinion.

In our opinion based on our audits and the reports of the other auditors, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of World Healing Center Church, Inc. and Subsidiaries, d/b/a Benny Hinn Ministries at December 31, 2009 and 2008, and the results of their activities and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed more fully in note I to the financial statements, although the Church has net assets, it has inadequate current assets to cover its current liabilities. Therefore, liquidity and the ability to meet current obligations are dependent upon contributions from supporters of the Church and its ability to control expenses.

As discussed in note K to the financial statements, the Church retrospectively changed its method of accounting for leased aircraft overhauls from the expense-as-you-go method to the deferral method.

Stanfield & O'Dell, P.C.

Tulsa, Oklahoma
June 30, 2010



CONSULTANTS & CERTIFIED PUBLIC ACCOUNTANTS

Report of Independent Certified Public Accountants

To the Board of Directors
World Healing Center Church, Inc. and Subsidiaries,
d/b/a Benny Hinn Ministries

We have audited the accompanying consolidated statement of financial position of World Healing Center Church, Inc. d/b/a Benny Hinn Ministries (a Florida not-for-profit corporation) and Subsidiaries (the Church), as of December 31, 2008, and the related consolidated statements of activities and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Church's management. Our responsibility is to express an opinion on the consolidated financial statements based on our audit. We did not audit the financial statements of the foreign controlled affiliates, Benny Hinn Ministries Limited (a UK charity); Benny Hinn Ministries Australia LTD; Benny Hinn Ministries Canada; World Healing Centre Church – Africa; Benny Hinn Ministries (an India registered trust); Benny Hinn Ministries Asia, Inc., whose statements reflect total assets and revenues constituting 10 and 27 percent, respectively, of the related consolidated totals. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the foreign subsidiaries, is based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall consolidated financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinion.

In our opinion based on our audit and the reports of the other auditors, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of World Healing Center Church, Inc. and Subsidiaries, d/b/a Benny Hinn Ministries at December 31, 2008, and the results of their activities and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed more fully in note I to the financial statements, although the Church has net assets, it has inadequate current assets to cover its current liabilities. Therefore, liquidity and the ability to meet current obligations are dependent upon contributions from supporters of the Church and its ability to control expenses.

As discussed in note L to the financial statements, the Church has adjusted beginning net assets to recognize a loss related to the prior year impairment of an asset and to reduce certain liabilities of the prior year.

Tulsa, Oklahoma
June 30, 2009

Stanfield & O'Dell P.C.



Report of Independent Certified Public Accountants

To the Board of Directors
World Healing Center Church, Inc. and Subsidiaries,
a.k.a. Benny Hinn Ministries

We have audited the accompanying consolidated statement of financial position of World Healing Center Church, Inc. (a Florida not-for-profit corporation) and Subsidiaries, a.k.a. Benny Hinn Ministries, as of December 31, 2007, and the related consolidated statement of activities and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Church's management. Our responsibility is to express an opinion on the financial statements based on our audit. We did not audit the financial statements of Benny Hinn Ministries Asia, Inc., Benny Hinn Ministries Australia, Benny Hinn Ministries Africa, Benny Hinn Ministries, Ltd., Benny Hinn Ministries India, and Benny Hinn Ministries Canada, all foreign controlled affiliates, whose statements reflect total assets and revenues constituting 8 percent and 29 percent, respectively, of the related consolidated totals. Those statements were audited by other auditors whose reports have been furnished to us, and in our opinion, insofar as it relates to the amounts included for the foreign subsidiaries, is based solely on the reports of the other auditors.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinion.

The Church was unable to provide adequate evidence to support their assertion that computer software capitalized in 2005 for \$974,000 and not yet placed in service as of the date of this report is unimpaired.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had adequate evidence been available to substantiate the carrying value of the computer software in the financial statements, based on our audit and the reports of the other auditors, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of World Healing Center Church, Inc. and Subsidiaries, a.k.a. Benny Hinn Ministries at December 31, 2007, and the results of their activities and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed more fully in note I to the financial statements, although the Church has net assets, it has inadequate current assets to cover its current liabilities. Therefore, liquidity is dependent upon contributions from supporters of the Church and its ability to control expenses.

Tulsa, Oklahoma
December 8, 2008

Stanfield & O'Dell P.C.

Report of Independent Certified Public Accountants

To the Board of Directors
World Healing Center Church, Inc. and Subsidiaries,
a.k.a. Benny Hinn Ministries

We have audited the accompanying consolidated statements of financial position of World Healing Center Church, Inc. (a Florida not-for-profit corporation) and Subsidiaries, a.k.a. Benny Hinn Ministries, as of December 31, 2005 and 2004, and the related consolidated statements of activities and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Church's management. Our responsibility is to express an opinion on the financial statements based on our audits. We did not audit the financial statements of Benny Hinn Ministries Asia, Inc., Benny Hinn Ministries Australia, Benny Hinn Ministries Africa, Benny Hinn Ministries, Ltd., Benny Hinn Ministries India, and Benny Hinn Ministries Canada, all foreign controlled affiliates, whose statements reflect total assets and revenues constituting 9 percent and 23 percent for 2005, and 18 percent and 24 percent for 2004, respectively, of the related consolidated totals. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the foreign subsidiaries, is based solely on the reports of the other auditors.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits and the reports of the other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audits and the reports of the other auditors, the consolidated financial statements referred to above presents fairly, in all material respects, the financial position of World Healing Center Church, Inc. and Subsidiaries, a.k.a. Benny Hinn Ministries at December 31, 2005 and 2004, and the results of their activities and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Stanfield & O'Dell P.C.

Tulsa, Oklahoma
May 12, 2006
(except for note J, as to which the date is June 26, 2006)



Report of Independent Certified Public Accountants

To the Board of Directors
World Healing Center Church, Inc. and Subsidiaries,
a.k.a. Benny Hinn Ministries

We have audited the accompanying consolidated statement of financial position of World Healing Center Church, Inc. (a Florida not-for-profit corporation) and Subsidiaries, a.k.a. Benny Hinn Ministries, as of December 31, 2004, and the related consolidated statement of activities and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Church's management. Our responsibility is to express an opinion on the financial statements based on our audit. We did not audit the financial statements of Benny Hinn Ministries Asia, Inc., Benny Hinn Ministries Australia, Benny Hinn Ministries Africa, Benny Hinn Ministries, Ltd., Benny Hinn Ministries India, and Benny Hinn Ministries Canada, all foreign controlled affiliates, which statements reflect total assets and revenues constituting 18 percent and 24 percent, respectively, of the related consolidated totals. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the foreign subsidiaries, is based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of the other auditors, the consolidated financial statement referred to above presents fairly, in all material respects, the financial position of World Healing Center Church, Inc. and Subsidiaries, a.k.a. Benny Hinn Ministries at December 31, 2004, and the results of their activities and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As disclosed in note H, the Church has changed the reporting period of one of its subsidiaries, and has recognized additional inventory as of December 31, 2003.

Tulsa, Oklahoma
July 21, 2005

Stanfield & O'Dell P.C.

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To the Board of Directors
WORLD HEALING CENTER CHURCH, INC.
Grapevine, Texas



Independent Auditors' Report

We have audited the accompanying consolidated statement of financial position of **WORLD HEALING CENTER CHURCH, INC., AKA BENNY HINN MINISTRIES** (a Florida not-for-profit corporation) **AND SUBSIDIARIES AND CONSOLIDATED FOREIGN COMPANIES** as of December 31, 2003, and the related consolidated statement of activities, changes in net assets, and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of **WORLD HEALING CENTER CHURCH, INC., AKA BENNY HINN MINISTRIES , AND SUBSIDIARIES AND CONSOLIDATED FOREIGN COMPANIES** as of December 31, 2003, and the results of their activities, changes in net assets, and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Guinn, Smith & Co.

Irving, Texas

November 5, 2004

Except for Note (7) as to which the date is January 3, 2005

According to auditing standards regarding subsequent events that are disclosed in the financial statements, this Independent Auditors' Report was required to be dual-dated.

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To the Board of Directors
WORLD HEALING CENTER CHURCH, INC.
Grapevine, Texas

Independent Auditors' Report

We have audited the accompanying consolidated statement of financial position of **WORLD HEALING CENTER CHURCH, INC., AKA BENNY HINN MINISTRIES** (a Texas not-for-profit organization) **AND SUBSIDIARIES** as of December 31, 2002, and the related consolidated statements of activities, changes in net assets, and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of **WORLD HEALING CENTER CHURCH, INC., AKA BENNY HINN MINISTRIES, AND SUBSIDIARIES** as of December 31, 2002, and the results of their activities, changes in net assets, and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Guinn, Smith & Co.

Irving, Texas
November 21, 2003

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To the Board of Directors
WORLD HEALING CENTER CHURCH, INC.
Irving, Texas

Independent Auditors' Report

We have audited the accompanying consolidated statement of financial position of **WORLD HEALING CENTER CHURCH, INC., AKA BENNY HINN MINISTRIES** (a Florida not-for-profit organization) **AND SUBSIDIARIES** as of December 31, 2001, and the related consolidated statements of activities, changes in net assets, and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of **WORLD HEALING CENTER CHURCH, INC., AKA BENNY HINN MINISTRIES, AND SUBSIDIARIES** as of December 31, 2001, and the results of their activities, changes in net assets, and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Irving, Texas
June 9, 2003

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To the Board of Directors
World Healing Center Church, Inc.
Irving, Texas

Independent Auditors' Report

We have audited the accompanying consolidated statements of financial position of World Healing Center Church, Inc., formerly known as World Outreach Church, Inc., AKA Benny Hinn Ministries (a Florida not-for-profit organization) and subsidiaries as of December 31, 2000 and 1999, and the related consolidated statements of activities, changes in net assets, and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of World Healing Center Church, Inc., formerly known as World Outreach Church, Inc., AKA Benny Hinn Ministries, and subsidiaries as of December 31, 2000 and 1999, and the results of their activities, changes in net assets, and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Guinn, Smith & Co.

Irving, Texas
July 19, 2002

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To the Board of Directors
World Healing Center Church, Inc.
Irving, Texas

Independent Auditors' Report

We have audited the accompanying consolidated statement of financial position of World Healing Center Church, Inc., formerly known as World Outreach Church, Inc., aka Benny Hinn Ministries (a Florida not-for-profit organization) and subsidiaries as of December 31, 1999, and the related consolidated statements of activities, changes in net assets, and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the consolidated financial statements referred to above present fairly, in all material respects, the financial position of World Healing Center Church, Inc., formerly known as World Outreach Church, Inc., aka Benny Hinn Ministries, and subsidiaries as of December 31, 1999, and the results of their activities, changes in net assets, and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Guinn, Smith & Co.

Irving, Texas
September 21, 2001

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To the Board of Directors
World Outreach Church, Inc.
Irving, Texas

Independent Auditors' Report

We have audited the accompanying consolidated statements of financial position of World Outreach Church, Inc., aka World Outreach Center, Inc., aka Benny Hinn Ministries (a Florida not-for-profit organization) and subsidiaries as of December 31, 1998 and 1997, and the related consolidated statements of activities, changes in net assets, and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of World Outreach Church, Inc., aka World Outreach Center, Inc. aka Benny Hinn Ministries, and subsidiaries as of December 31, 1998 and 1997, and the results of activities, changes in net assets and cash flows for the years then ended in conformity with generally accepted accounting principles.

Guinn, Smith & Co.

Irving, Texas
January 21, 2000

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To the Board of Directors
World Outreach Church, Inc.
Orlando, Florida



Independent Auditors' Report

We have audited the accompanying consolidated statements of financial position of World Outreach Church, Inc., aka World Outreach Center, Inc., aka Benny Hinn Ministries (a Florida not-for-profit organization) and subsidiaries as of December 31, 1997, and the related consolidated statements of activities, changes in net assets, and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to in the preceding paragraphs above present fairly, in all material respects, the financial position of World Outreach Church, Inc., aka World Outreach Center, Inc. aka Benny Hinn Ministries, and subsidiaries as of December 31, 1997, and the results of activities, changes in net assets, and cash flows for the year then ended in conformity with generally accepted accounting principles.

Guinn, Smith & Co.

Irving, Texas
July 31, 1998



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
World Outreach Center, Inc.
Orlando, Florida

We have audited the accompanying statement of financial position of World Outreach Center, Inc. and Affiliates as of December 31, 1996 and the related statements of activities and changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of the Church's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of World Outreach Center, Inc. and Affiliates as of December 31, 1996 and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Bell, Hammonds & Company, P.A.
Certified Public Accountants

Winter Park, Florida
June 20, 1997

BELL,
HAMMONDS
&
COMPANY P.A.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
World Outreach Center, Inc.
Orlando, Florida

We have audited the accompanying statement of financial position of World Outreach Center, Inc. and Affiliate as of December 31, 1995 and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Church's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of World Outreach Center, Inc. and Affiliate as of December 31, 1995 and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Bell, Hammonds & Company P.A.

Certified Public Accountants

Winter Park, Florida
October 8, 1996

BELL,
HAMMONDS
&
COMPANY P.A.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
World Outreach Center, Inc.
Orlando, Florida

We have audited the accompanying statement of financial position of World Outreach Center, Inc. and Affiliate as of December 31, 1995 and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Church's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of World Outreach Center, Inc. and Affiliate as of December 31, 1995 and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Bill, Hammonds & Company P.A.

Certified Public Accountants

Winter Park, Florida
October 8, 1996



INDEPENDENT AUDITORS' REPORT

BELL and COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
Orlando Christian Center, Inc.
Orlando, Florida

We have audited the accompanying balance sheet of Orlando Christian Center, Inc. as of December 31, 1994, and the related statements of support and revenue, expenses, capital additions, changes in fund balances and cash flows for the year then ended. These financial statements are the responsibility of the Church's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Orlando Christian Center, Inc. as of December 31, 1994, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Bell and Company P.A.
Certified Public Accountants

Winter Park, Florida
August 18, 1995



BELL and COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

The Board of Directors
Orlando Christian Center, Inc.
Orlando, Florida

We have audited the accompanying balance sheets of Orlando Christian Center, Inc. as of December 31, 1993 and 1992, and the related statements of support and revenue, expenses and capital additions, fund balances and cash flows for the years then ended. These financial statements are the responsibility of the Church's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Orlando Christian Center, Inc. as of December 31, 1993 and 1992, and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles.

Bell and Company PA CPAs
Certified Public Accountants

Winter Park, Florida
July 28, 1994