

Internal Revenue Service

Date: January 4, 2006

FRIENDS OF W F P INC
PO BOX 11856
WASHINGTON DC 20008-9056

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

Person to Contact:

Richard E. Owens 31-07974
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
13-3843435

Dear Sir or Madam:

This is in response to your request of January 4, 2006, regarding your organization's tax-exempt status.

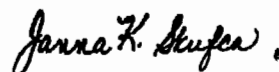
In September 1995 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under 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

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER AND A MICRO PRINT LINE



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE

CERTIFICATE OF EXEMPTION
ISSUED PURSUANT TO DISTRICT OF COLUMBIA SALES AND USE TAX ACTS

EFFECTIVE DATE: 01/14/2000

THIS CERTIFIES THAT

FR-551 (REV. 4/01)

FRIENDS OF WFP, INC.
1819 L STREET NW SUITE 400
WASHINGTON, DC 20036

DATE ISSUED

06/19/2006

CERTIFICATE NUMBER

35000032933

THIS CERTIFICATE IS NONTRANSFERABLE

SHERRYL HOBBS NEWMAN
DEPUTY CHIEF FINANCIAL OFFICER

Is entitled to exemption from the District of Columbia Sales and Use Tax
under authority of the District of Columbia Sales and Use Tax Acts.

THIS CERTIFICATE MUST BE POSTED IN A CONSPICUOUS PLACE

REMOVE DOCUMENT ALONG THIS PERFORATION

YOUR CERTIFICATE OF EXEMPTION HAS BEEN REISSUED TO YOU FOR A NAME OR ADDRESS CHANGE FROM YOUR CURRENT CERTIFICATE. IF YOU HAVE ANY QUESTIONS, YOU MAY CONTACT WAYNE NICKUM AT 202-442-6586 OR SHELLEY WICKER AT 202-442-6585.

PLEASE DESTROY YOUR OLD CERTIFICATE SINCE IT IS NO LONGER VALID.