

GROUP RETURN AUTHORIZATION

For the Year ending December 31, 1997

The following corporations, being recognized as subordinates of Family Life Broadcasting System by a group exemption letter dated August 25, 1983, hereby authorizes Family Life Broadcasting System to include them in the group pursuant to Regulation: 1.6033-2(D).

- 1. Corporation:** Family Life Broadcasting System, A New Mexico non profit corporation.

Address: 3801 Eubank NE
Albuquerque, NM 87111

EIN: 86-0433135
- 2. Corporation:** Family Life Broadcasting, Inc., an Arizona non profit corporation.

Address: 7355 N. Oracle Rd., #200
Tucson, AZ 85704

EIN: 86-0465466
- 3. Corporation:** Family Life Broadcasting System, a Michigan non profit corporation.

Address: 7355 N. Oracle Rd., #200
Tucson, AZ 85704

EIN: 38-1812892