

Babcock, Langbein & Company

Certified Public Accountant

A Professional Association

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Kingdom Pathways

We have audited the accompanying financial statements of Kingdom Pathways, a nonprofit corporation, as of and for the years ended December 31, 2009 as listed in the table of contents. These financial statements are the responsibility of the Ministry'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 financial statement. 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 Kingdom Ministries, as of December 31, 2009 and the results of its operations and its cash flows for the years then ended, in conformity with accounting standards generally accepted in the United States of America.

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June 4, 2010