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United States Senate

COMMITTEE ON FINANCE

WASHINGTON, DC 20510-6200

November 5, 2007

RUSSELL SULLIVAN, STAFF DIRECTOR
KOLAN DAVIS, REPUBLICAN STAFF DIRECTOR AND CHIEF COUNSEL

Randy and Paula White
Without Walls International Church
Paula White Ministries
2511 North Grady Avenue
Tampa, FL 33607

Dear Randy and Paula White:

The Finance Committee has a long tradition of reviewing tax-exempt organizations. It is important that the Congress and the public have confidence that public charities, which benefit from very significant tax breaks, are operated in a manner that promotes continued trust and that these charities adhere to guidelines established by the Internal Revenue Service. Historically, Americans have given generously to religious organizations, and those who do so should be assured that their donations are being used for the tax-exempt purposes of the organizations.

Recent articles and news reports regarding the possible misuse of donations made to religious organizations have caused some concern for the Finance Committee. Since your organization is not required to file Form 990 with the Internal Revenue Service, we are requesting that you answer the following questions and provide the following information for our review.

Please provide the requested information on searchable disks or electronically by December 6, 2007.

General

1. The audited financial statements for Without Walls International Church (WWIC) and Paula White Ministries (PWM) for years 2004, 2005 and 2006.
2. The names of all affiliated churches and any integrated auxiliaries.
3. The names and addresses of board members of WWIC and PWM for years 2004 to present and an explanation of their relationship/affiliation to Randy White and Paula White.
4. The names and addresses of compensation committee members of WWIC and PWM for years 2004 to present and an explanation of their relationship/affiliation to Randy and Paula White.

5. The dates and locations of all board meetings for WWIC and PWM and the names of the persons in attendance from 2004 to present. Provide the total cost associated with conducting each meeting, including, but not limited to, lodging, meals, travel, entertainment and any extracurricular activities.

Executive Compensation

1. A detailed explanation of the compensation paid to Randy White and Paula White from WWIC, PWM and any integrated auxiliaries and related tax-exempt entities including, but not limited to, cash and non-cash gifts, housing allowances (to include a detailed break-down of expenses paid to maintain housing), loans (including the terms of the loans and a schedule of repayment), and personal use of assets of the tax-exempt organization (i.e. jets, employees, facilities) from 2004 to present.
2. A detailed explanation of the personal use of assets of the tax-exempt organization (i.e. jets, employees, facilities) and an accounting of any repayments made to the tax-exempt organization for the personal use of stated assets for years 2004 to present.
3. Any other payments to Randy White and Paula White, including all cash or cash equivalent **excluded** from income reported to the IRS on Form W-2 or Form 1099 from 2004 to 2006.
4. Copies of any compensation recommendations received by WWIC and PWM and the names and addresses of any person(s) that provided the recommendations.
5. A detailed explanation of the total housing allowances paid by WWIC, PWM and any related tax-exempt entity for the purpose of providing housing for Randy White and Paula White from 2004 to present.
6. A detailed list of any expenses paid by WWIC, PWM and any related tax-exempt organization toward the purchase of 4301 Bayshore Blvd., Tampa, FL. A detailed list of the total monthly expenses of 4301 Bayshore Blvd., Tampa, FL for years 2004 to present.
7. A detailed list of any expenses paid by WWIC, PWM or any related tax-exempt organization toward the purchase or maintenance of any residences used by Randy White and Paula White, including, but not limited to, residences in San Antonio, TX, Malibu, CA, and New York City for years 2004 to present (include the address and square footage of each residence).
8. Credit card statements for all credit cards used by Randy White and Paula White from 2004 to present for expenses paid by WWIC, PWM and any related tax-exempt entity. A detailed explanation of credit card expenses paid by WWIC, PWM or any related tax-exempt organization on behalf of Randy White and Paula White. A detailed list of all expense account items for Randy White and Paula White including, but not limited to, clothing expenses and any cosmetic surgery for years 2004 to present.

9. A list of all vehicles (Year, Make and Model) purchased, leased or maintained by WWIC, PWM or any other tax-exempt entity for the benefit of Randy White and Paula White. A detailed explanation of the yearly expenses to purchase and maintain each vehicle from 2004 to present. This explanation should also include date(s) of purchase, purchase amount(s), and date(s) and explanation of disposition.

Real and Personal Assets

1. A list of all domestic and overseas bank accounts and investments belonging to WWIC, PWM and any of its integrated auxiliaries and related entities for years 2004 to present.
2. A list of all real property owned or purchased by WWIC, PWM, or any integrated auxiliary and related tax-exempt organization, including the square footage and tax-exempt purpose of each property, from ministry inception to present.
3. Detailed information (Year, Make, Model and Number) on aircraft owned or leased by WWIC, PWM or any related tax-exempt organization including amounts paid for the purchase and/or lease of the aircraft and all maintenance expenses from 2004 to present. Copies of the flight records of any aircraft owned or leased by WWIC, PWM or any related tax-exempt entity from 2004 to present. Copies of Randy and Paula White's flight itineraries for years 2004 to present.

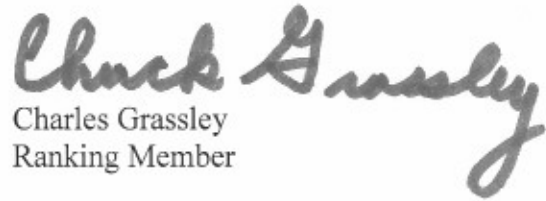
Other

1. The written employment contract between Randy White, Paula White and WWIC. The written employment contract between Randy White, Paula White and PWM. If there is no written contract, but a verbal agreement exists, provide a date and the names of the persons who were part of that verbal agreement, the terms of the agreement and the amount to be paid to Randy and Paula White.
2. A detailed list of all entities operated by related parties that received payment from WWIC and PWM from 2004 to present, to include the amount of payment and purpose of payment. Provide a detailed list of all persons related to Randy and Paula White who received any form of payment or benefit from WWIC and PWM. List the type and amount of benefit received for years 2004 to present.
3. The name and address of the person and/or company that publishes the works of Randy White and Paula White. The name and address of the person and/or company that prints, audio records and video records Randy White and Paula White's sermons/services. The name and address of the person and/or company that owns the titles, copyrights, royalties or similar interests in videotapes, books, CDs, DVDs, and other materials prepared by WWIC or PWM. Are any of WWIC or PWM's paid employees involved in the printing, publishing, recording, or distribution of the books, videotapes, CDs, and DVDs?

4. The names and addresses of the persons who decide how the funds of WWIC and PWM will be spent. Are these decisions, both operational and financial, subject to oversight by any body within the ministries? If so, is this body elected or appointed? If appointed, by whom and on what basis are members of the body appointed? Who has voting rights within WWIC and PWM? How often does the board meet? Provide copies of all board minutes for WWIC and PWM from 2004 to present, including any discussion of compensation paid to Randy White, Paula White, the board of directors or compensation committee members.
5. A detailed list of all payments, including any honorariums and love offerings, paid to visiting ministers, musicians or guests for years 2004 to present. Include the name and address(es) of each person and copies of Form 1099 that were issued. If no Form 1099 was issued, provide an explanation and the names and addresses of all persons that determined no Form 1099 was required.
6. A detailed list of all cash and/or non-cash payments received by each board member of WWIC and PWM from 2004 to present. Copies of Form 1099 and/or Form W-2 issued to these persons. A detailed list of cash and/or non-cash payments received by each compensation committee member of WWIC and PWM from 2004 to present. Copies of Form 1099 and/or Form W-2 issued to these persons.
7. The names of all affiliated churches/ministries that have made personal donations and/or gifts to Randy and Paula White in years 2004 to present and the amount of each gift and/or donation. If the donation or gift was a non-cash item, provide a list of the donation/gift.
8. A detailed list of all the donations/gifts made to other ministers and ministries/churches from WWIC and PWM, to include the name and address of each recipient and the amount of each donation/gift for years 2004 to present.
9. It has been reported to the Finance Committee that WWIC, PWM or Randy and Paula White recently bought Mr. T.D. Jakes a Bentley convertible as a gift. If this is true, please provide a copy of the bill of sale and the type of payment instrument (check, cashier's check, loan document) used to purchase the vehicle. Explain the tax-exempt purpose of the gift if purchased by WWIC, PWM or any related tax-exempt entity.
10. In 1995, Randy and Paula White borrowed \$170,000 from a long-time church member, Ruth McGinnis. It was reported that as of May 2007, Ms. McGinnis had only been repaid \$2,000. After a report appeared in the Tampa Tribune, the Whites full paid the outstanding balance to Ms. McGinnis. Was the repayment of the loan made by WWIC, PWM or any other related entity? If so, provide a copy of the repayment instrument (i.e., check, money order, cashier's check).
11. It has been reported to the committee that since 2005, two of the businesses owned by the Whites sold books, DVDs, CDs and clothing to the church for \$871,000. Provide a detailed accounting of the items sold to the church, including the names of the companies and the amounts paid by the church for the merchandise. Who determined that the church would purchase these items?

Thank you for your time and attention to this matter.

Sincerely,


Charles Grassley
Ranking Member

CC: The Honorable Max Baucus
Chairman
U.S. Senate Committee on Finance