



JOYCE MEYER
MINISTRIES

December 10, 2008

Senator Charles Grassley
Senate Finance Committee
135 Hart Senate Building
Washington, D.C. 20510-1501

Re: Joyce Meyer Ministries, Inc.

Dear Senator Grassley:

This letter is intended to serve as a commemoration of the steps we have taken at Joyce Meyer Ministries, Inc. to ensure we maintain the highest level of integrity and continue to conduct our activities with a spirit of excellence and transparency.

Since its inception, the ministry has always taken a proactive stance, consulting with various professional firms and advisors to stay abreast of the laws and regulations applicable to tax exempt organizations. Safeguards have been implemented, reviewed and updated as needed to make sure Joyce Meyer Ministries, Inc. continues to operate in compliance with all of the laws and regulations governing it and its activities.

The cash contributions made by Dave and I to Joyce Meyer Ministries, Inc. have greatly exceeded any compensation we have received over the last five years. All the fees we receive from speaking engagements and the revenue from all products sold by Joyce Meyer Ministries, Inc. are retained exclusively for the ministry. The ministry does not provide Dave and/or me with a parsonage or an automobile.

Joyce Meyer Ministries, Inc. has taken every possible step to ensure not only compliance with state and federal requirements, but also to maintain the trust of its donors and provide transparency in its operations. Some of the various procedures and precautions implemented include:

- 1) Voluntary financial audits have been performed by independent public accounting firms since 1995. These audits include the preparation of financial statements that are then submitted in accordance with Generally Accepted Accounting Principles.
- 2) Annual comprehensive legal audits have been performed since 2004.
- 3) Independent Compensation Committee has been in place since 2005.
- 4) Compensation Recommendation letters are obtained for key staff members.
- 5) Annual reports and audited financials are posted on the organization's website. The reports have also been made available in paper form for public inspection since 2004.

- 6) A majority of the Board of Directors are individuals who have no familial connection with the Meyers and who are not employed in any manner by Joyce Meyer Ministries, Inc.
- 7) The Board of Directors and all employees of the ministry are required to abide by a conflict of interest policy which encourages high standards of ethics and integrity.
- 8) The Board of Directors meets a minimum of two times per year, although contact is usually more frequent in order to approve major decisions.
- 9) Consultations with legal and accounting professionals familiar with non-profit organizations and the laws and accounting practices governing them are conducted on a regular and ongoing basis.
- 10) An annual attestation letter is provided by an independent public accounting firm attesting to the ministry's program service expenditures. The most recent attestation letter found that 83% of total expenditures were expensed for outreach and program services directed at reaching people with the Gospel of Jesus Christ and meeting the physical needs of the less fortunate all over the world.

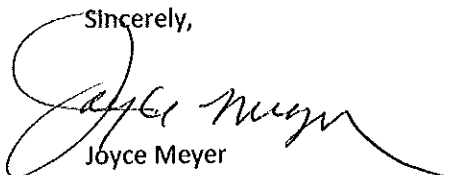
Joyce Meyer Ministries, Inc. received an inquiry from the Internal Revenue Service prior to your office's investigation. As in the case of your query, we responded to each request for information from the IRS in a timely manner. After a thorough review involving the IRS offices in Missouri, Texas, and Georgia, the IRS concluded there were no problems and did not request a single change in our operations and/or accounting procedures. We are confident your office will reach the same conclusion as the IRS.

We believe we have proven beyond a shadow of a doubt there are no improprieties and the proper legal and accounting procedures are in place and being adhered to. We believe we have answered your questions in an honest and complete fashion providing all the documentation you have requested.

Joyce Meyer Ministries, Inc. was founded upon our desire to minister to a hurting world. The Ministry has taken extraordinary steps to ensure it operates with the highest level of integrity and excellence. We recognize and applaud accountability as a vital ingredient in an effective ministry, and are committed to maintaining a transparent organization. I believe it is important for your office to reply in writing to confirm that Joyce Meyer Ministries, Inc. is indeed operating with integrity and in compliance with any and all applicable laws and regulations.

Thank you for your time and kind consideration.

Sincerely,



Joyce Meyer