



INDEPENDENT ACCOUNTANTS' REPORT ON MANAGEMENT ASSERTIONS

To Joyce Meyer Ministries, Inc.

We have examined the assertion of management of Joyce Meyer Ministries, Inc., that during the years 2004, 2005, 2006 and year to date 2007, contributions received by the Ministry from Dave and Joyce Meyer were in excess of taxable compensation received by them during the same time period. We also examined the assertion that during those years, no royalties, honorariums or other payments were received by Dave and Joyce Meyer from the sale of Joyce Meyer's books, CD's, DVD's and all other products sold by the Ministry, or for Joyce Meyer's outside speaking engagements.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting Management's assertion and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, management's assertions referred to above are fairly stated, in all material respects.

Stanfield & O'Dell P.C.

Tulsa, Oklahoma
November 26, 2007



JOYCE MEYER
MINISTRIES

November 26, 2007

To Supporters of
Joyce Meyer Ministries, Inc.

During the years 2004, 2005, 2006 and year to date 2007, contributions received by the Ministry from Dave and Joyce Meyer were in excess of taxable compensation they received from the Ministry during the same time period.

Also during those years, no royalties, honorariums or other payments were received by Dave and Joyce Meyer from the sale of Joyce Meyer's books, CD's, DVD's and all other products sold by the Ministry, or for Joyce Meyer's outside speaking engagements.

Sincerely,

Delanie Trusty, CPA
Chief Financial Officer