



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

Date OCT 10 2007

Joyce Meyer Ministries, Inc.  
700 Grace Parkway  
Fenton, Missouri 63026

Dear Sir or Madam

Thank you for providing information about your organization's activities during the period January 1, 2004 through December 31, 2006, in response to our recent church tax inquiry concerning your continuing exempt status under section 501(c)(3) and non-private foundation classification under 509(a)(1) and 170(b)(1)(A)(i) of the Internal Revenue Code.

We used the information you provided to determine whether you meet the requirements for exemption from Federal income tax. We determined that you continue to qualify as an organization exempt from Federal income tax under IRC section 501(c)(3).

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in black ink that reads "Marsha A. Ramirez".

Marsha A. Ramirez  
Director, EO Examinations