

INDEPENDENT ACCOUNTANTS' REPORT ON MANAGEMENT ASSERTIONS



To Supporters of
Joyce Meyer Ministries, Inc.

We have examined management's assertion during 2008, 83% of total expenses were used for outreach and programs directed at reaching people with the Gospel of Jesus Christ. Joyce Meyer Ministries, Inc.'s management is responsible for the assertion. Our responsibility is to express an opinion on the assertion based on our examination.

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 consider necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

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

Tulsa, Oklahoma
April 22, 2009

Stanfield & O'Dell P.C.