

INDEPENDENT ACCOUNTANTS' REPORT ON MANAGEMENT ASSERTIONS



To Supporters of
Joyce Meyer Ministries, Inc.

We have examined the assertion of management of Joyce Meyer Ministries, Inc., that during the year 2008, compensation approved by the Board of Directors and provided to Joyce Meyer consisted of salaries, including taxable fringe benefits, of \$250,000; a housing allowance and contributions to retirement plans. We also examined the assertion that during 2008, gross profits received by the Ministry from the sale of Joyce Meyer's books and honorariums received by the Ministry for Joyce Meyer's speaking engagements exceeded her total compensation stated above.

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.

Tulsa, Oklahoma
April 22, 2009

Stanfield & O'Dell P.C.