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United States Senate

COMMITTEE ON FINANCE

WASHINGTON, DC 20510-6200

November 5, 2007

RUSSELL SULLIVAN, STAFF DIRECTOR
KOLAN DAVIS, REPUBLICAN STAFF DIRECTOR AND CHIEF COUNSEL

David and Joyce Meyer
Joyce Meyer Ministries
700 Grace Parkway
Fenton, MO 63026

Dear David and Joyce Meyer:

The Finance Committee has a long tradition of reviewing tax-exempt organizations. It is important that the Congress and the public have confidence that public charities, which benefit from very significant tax breaks, are operated in a manner that promotes continued trust and that these charities adhere to guidelines established by the Internal Revenue Service. Historically, Americans have given generously to religious organizations, and those who do so should be assured that their donations are being used for the tax-exempt purposes of the organizations.

Recent articles and news reports regarding the possible misuse of donations made to religious organizations have caused some concern for the Finance Committee. Since your organization is not required to file Form 990 with the Internal Revenue Service, I am requesting that you answer the following questions and provide the following information for my review.

Please provide the requested information on searchable disks or electronically by December 6, 2007.

General

1. The audited financial statements for Joyce Meyer Ministries (JMM) and any related tax-exempt entities for years 2004, 2005 and 2006.
2. The names of all integrated auxiliaries of JMM.
3. The names and addresses of members of the JMM board of directors for years 2004 to present and an explanation of their relationship/affiliation to Joyce and David Meyer.
4. The names and addresses of JMM compensation committee members for years 2004 to present and an explanation of their relationship/affiliation to Joyce and David Meyer.
5. The dates and locations of all board meetings and the names of the persons in attendance from 2004 to present. Provide the total cost associated with conducting each meeting, including, but not limited to, lodging, meals, travel, entertainment and any extracurricular activities.

Executive Compensation

1. A detailed explanation of the compensation paid to Joyce Meyer, David Meyer and any related persons from JMM and any integrated auxiliaries and related tax-exempt entities including, but not limited to, cash and non-cash gifts, housing allowances (to include a detailed break-down of expenses paid to maintain housing), and loans (including the terms of the loans and a schedule of repayment) for years 2004 to present.
2. A detailed explanation of the personal use of assets of the tax-exempt organization (i.e. jets, employees, facilities) and an accounting of any repayments made to the tax-exempt organization for the personal use of stated assets for years 2004 to present.
3. Any other payments to Joyce Meyer, David Meyer and any persons related to or affiliated with the Meyers, including all cash or cash equivalent **excluded** from income reported to the IRS on Form W-2 or Form 1099 for years 2004 through 2006.
4. Copies of any compensation recommendations received by JMM and the names and addresses of any person(s) that provided the recommendations.
5. A detailed accounting of total housing allowances paid by JMM and any other related tax-exempt entity for the purpose of providing housing for Joyce Meyer, David Meyer and all persons related to or affiliated with the Meyers for years 2004 to present.
6. A detailed accounting of the total monthly expenses to maintain the personal residence(s), including any vacation homes, of Joyce and David Meyer for 2004 to present.
7. Credit card statements for all credit cards used by Joyce and David Meyer for years 2004 to present for expenses paid by JMM or any other related entity. An explanation of all credit card expenses paid by the organization on behalf of Joyce and David Meyer for years 2004 to present.
8. A detailed accounting of all expense account items for Joyce and David Meyer for years 2004 to present, including, but not limited to, clothing expenses and cosmetic surgery for years 2002 to present.
9. A list of all vehicles (Year, Make and Model) purchased, leased or maintained by JMM or any other tax-exempt entity for the benefit of Joyce Meyer, David Meyer and any other related person. A detailed accounting of the yearly expense to purchase and maintain each vehicle for years 2000 to present. This accounting should also include date(s) of purchase, purchase amount(s), date(s) of disposition and an explanation of the disposition.

Real and Personal Assets

1. A list of all domestic and overseas bank accounts and investments belonging to JMM and any of its integrated auxiliaries and related tax-exempt entities for years 2004 to present.

2. A list of all real property purchased by JMM from ministry inception to present, to include the square footage and tax-exempt purpose of each property. Provide the names and address of all persons who reside(d) in residences owned and/or maintained by the ministry from 1999 to present. Provide an explanation of each person's position with the organization and their relationship to David Meyer and Joyce Meyer. Provide a detailed accounting of the purchase cost of each property, the cost of any renovations and the yearly maintenance cost of each property from 2000 to present.
3. Detailed information (Year, Make, Model and Number) of any aircraft owned, used or leased by JMM or any related or integrated auxiliary, including amounts paid for the purchase and/or lease of the aircraft and all maintenance expenses from 2004 to present. Copies of the flight records of any aircraft owned, used or leased by JMM or any related or integrated auxiliary 2004 to present. Copies of Joyce Meyer's itinerary from 2004 to present.

Other

1. Provide a copy of all employment agreements between Joyce Meyer and JMM in effect from 2004 to present.
2. Provide a copy of all employment agreements between David Meyer and JMM in effect from 2004 to present.
3. A detailed list of all cash and/or non-cash payments received by each board member and compensation committee member for years 2002 to present. Copies of Form 1099 or Form W-2 issued to these persons.
4. The written contract between Joyce Meyer and JMM regarding the publishing of her works. If there is no written contract, but a verbal contract exists, provide the date and the persons who were part of that verbal agreement, the terms of the agreement and the amount to be paid to Joyce Meyer.
5. The written contract between David Meyer and JMM regarding the publishing of his works. If there is no written contract, but a verbal contract exists, provide the date and the persons who were part of that verbal agreement, the terms of the agreement and the amount to be paid to David Meyer.
6. The name and address of the person and/or company that prints, tapes and records Joyce Meyer's material. The name and address of the person and/or company that owns the titles, copyrights, royalties or similar interests in sermons, videotapes, books, CDs, DVDs, or other materials prepared by JMM. Are any of the ministry's paid employees involved in the printing, publishing, recording and distribution of the books, videotapes, CDs, or DVDs?

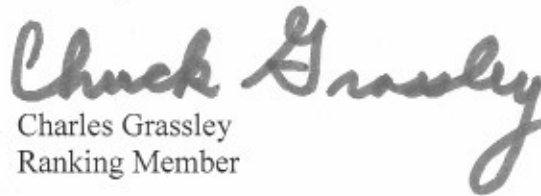
7. The names and addresses of the persons who decide how the funds of JMM are spent. Are these decisions, both operational and financial, subject to oversight by any body within the organization? If so, is this body elected or appointed? If appointed, by whom and on what basis are members of this body appointed? Who has voting rights within JMM? From 2000 to present, have Joyce Meyer, David Meyer or any persons related to them ever voted on the compensation they receive, their parsonage allowances or any other benefits they received from JMM? If so, provide the names and their relationship to Joyce and David Meyer.
8. Provide a detailed list of all entities operated by related parties that received payment from JMM from 2004 to present. Provide a detailed list of all persons related to Joyce Meyer and David Meyer that received any form of payment or benefit from JMM for years 2004 to present.
9. For years 2004 through 2006, provide a detailed list of all payments, including any honorariums and love offerings, paid to visiting ministers, musicians or guests. Include the name and address(es) of each person and copies of Form 1099 that were issued.
10. The names of all affiliated churches/ministries that have made personal donations and/or gifts to Joyce Meyer from years 2004 to present and the amounts of each gift or donation. If the donation or gift was a non-cash item, provide a list of the donations/gifts.
11. It has been reported to the committee that David Meyer and Joyce Meyer receive personal monetary gifts and jewelry from donors. Explain the procedures for handling the monetary gifts and provide the amounts of these gifts for years 2004 to present. Explain the valuation procedures for jewelry received, including the name and address of the person performing the valuation. Provide a statement indicating whether these gifts have been included in the income reported to the Internal Revenue Service for David Meyer and Joyce Meyer for years 2004 through 2006.
12. Explain the procedures for handling cash received during crusades, meetings or conferences held outside of the United States, including bank deposits that are made prior to returning to the United States.
13. The names and addresses of speakers who were paid for their participation in any conferences sponsored by JMM for years 2003 through 2006. Provide a list of the amounts paid to each speaker and copies of Form 1099 issued.
14. A detailed list of all the donations/gifts made to other ministers, ministries/churches from JMM, to include the name of each recipient, address and amount of each donation/gift for years 2004 to present.
15. The names and addresses of any persons who provided executive compensation recommendations for Joyce Meyer and David Meyer.

16. According to Jefferson County real estate assessor's office, the following items were purchased for the headquarters of JMM. Please verify the cost of each item and explain the tax exempt purpose:

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|-----------------------------|----------|
| (a) Commode with Marble Top | \$23,000 |
| (b) Malachite Round Table | \$30,000 |
| (c) Conference Table | \$30,000 |
| (d) Reception Desk | \$20,741 |
| (e) Coach | \$17,420 |
| (f) Pair of Dresden Vases | \$19,162 |
| (g) French Clock | \$11,219 |

Thank you for your time and assistance on this matter.

Sincerely,


Charles Grassley
Ranking Member

CC: The Honorable Max Baucus
Chairman
U.S. Senate Committee on Finance