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United States Senate

COMMITTEE ON FINANCE

WASHINGTON, DC 20510-6200

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

March 11, 2008

Kenneth and Gloria Copeland
Kenneth Copeland Ministries
14355 Morris Dido Road
Newark, TX 76071

Dear Mr. and Mrs. Copeland:

As senior members of the United States Senate and as Chairman and Ranking Member of the Committee on Finance, it is our duty under the Constitution to conduct oversight into matters related to legislation enacted by Congress. The purpose of oversight is to determine how well a particular agency of the executive branch is administering legislation enacted by Congress, if a particular law or section of the law is being administered in a manner consistent with the intent of Congress and what changes might be required to a law to improve and enhance it. Oversight through the committee system is an important way for Congress to determine if the laws of this country are sound and if they are administered according to the intent of Congress.

One of the roles of the Finance Committee under the Standing Rules of the Senate encompasses the exercise of oversight over the administration of the federal tax revenue system by the Internal Revenue Service to make sure that its rules and procedures meet the purpose and intent of the revenue code, including those rules applicable to non-profit organizations. In order to do this effectively, the Committee needs to understand clearly and specifically how non-profit organizations are structured and operate.

On November 5, 2007, Ranking Member Grassley sent a letter requesting information from your ministry related to the laws that govern tax-exempt organizations. While the inquiry is not part of an enforcement action, which would properly belong to the IRS, it is within the jurisdiction of the Committee to make these inquiries. The Committee conferred with the Senate Legal Counsel to ensure that the letter was well within the scope of the authority of the Committee and that it does not infringe upon First Amendment rights.

Prior to your organization determining whether to submit the requested information, Committee staff members met with your legal counsel to explain the purpose of the investigation and to address your specific concerns. The Committee recognizes the concerns regarding the privacy and confidentiality of certain records and has offered to work with your organization to protect any proprietary or confidential information. Unfortunately, the information submitted by your organization was incomplete. Staff members contacted your legal counsel in an attempt to secure further cooperation and once again address your concerns. To date, you and/or your legal counsel have not provided the requested information to Senator Grassley, nor offered any assurances that the information would be forthcoming.

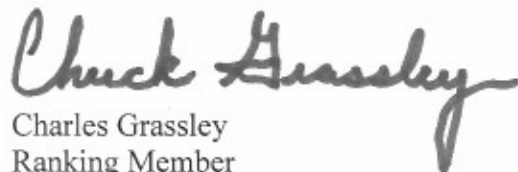
The Committee continues to hope that mutually respectful discussions will enable the Committee to obtain the requested information without resorting to compulsory process. Therefore, as Chairman and Ranking Member of the Committee on Finance, we are affording you another opportunity to send the information requested by Senator Grassley in the letter dated November 5, 2007. Our office should receive the requested documentation no later than March 31, 2008.

Thank you for your prompt attention to this matter, and we look forward to your cooperation.

Sincerely,



Max Baucus
Chairman



Charles Grassley
Ranking Member