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April 7, 2008

Ms. Marsha A. Ramirez
Director, EO Examinations
EO Office of Examinations
Tax-Exempt and Government Entities
Internal Revenue Service
1100 Commerce Street
Dallas, Texas 75242

Re: Eagle Mountain International Church (EIN: 75-1300831)

Dear Ms. Ramirez:

I am sending this letter at the request of our client, Eagle Mountain International Church, Inc. (also known as Kenneth Copeland Ministries, Inc.) (the "Church").

As you may be aware, Senator Charles Grassley sent a letter to the Church on November 7, 2007, setting out 42 questions inquiring into the affairs of the Church. The format and content of Senator Grassley's letter was substantially similar to that of an Internal Revenue Service ("IRS") church tax inquiry letter sent in accordance with section 7611 of the Internal Revenue Code (the "Code"). A copy of this letter is enclosed for your review.

In its December 6, 2007, response to Senator Grassley, and in a follow-up letter on March 31, 2008, the Church set out its position that, in light of the constitutional and other legal issues implicated by the Senator's inquiry into the affairs of a church, the most appropriate procedure for the Senator to obtain the requested information would be for the IRS to obtain the requested information from the Church through a church tax inquiry conducted pursuant to section 7611 of the Code. At the conclusion of a properly conducted church tax inquiry, the Senate Committee on Finance could obtain the information Senator Grassley is seeking from the IRS through a request pursuant to section 6103 of the Code.

The Church has indicated to Senator Grassley that it would be willing to cooperate with the IRS to ensure that any information requested through a properly conducted church tax inquiry is provided to the IRS in a timely and efficient manner. The Church has asked me to write to you separately to pledge its cooperation in this regard as well. The Church is confident that, upon the conclusion of a 90-day church tax inquiry conducted pursuant to section 7611 of the Code, the IRS will conclude that it is unnecessary to pursue a church tax examination.

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If you have any questions regarding this matter, please do not hesitate to call me. I have enclosed a Form 2848 Power of Attorney designating me as an authorized representative of the Church.

Sincerely,



Shane T. Hamilton

Enclosures (2)

cc: The Honorable Max Baucus
The Honorable Charles Grassley