



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: APR 17 2003

Form Number(s): 990

Period Ended: December 31, 2000

Exemption under section 501©(3)
of the Internal Revenue Code

Zola Levitt Ministries Inc.
c/o James A Moyers, CPA
10300 N. Central Expwy. Ste. 530
Dallas, TX 75231

Person to Contact:
Jackie Nellams

Contact Telephone Number:
(214) 413-5438

Dear Sir or Madam:

Our recent examination of the above information return disclosed that your organization continues to qualify for exemption from Federal income tax. Accordingly, the return is accepted as filed.

However, the following items were noted.

- 1) In future years, list leased employees' salaries and payroll taxes separately instead of listing on lines 25, 26, and 29 of Form 990.
- 2) Please list legal fees and accounting fees, respectively on line 31 and line 32 of Form 990.
- 3) In future years, please provide a schedule regarding miscellaneous expenses.
- 4) In future years, attach a statement which provides a breakdown of all contact labor.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "R. C. Johnson".

R. C. Johnson