

Foundations Status of Certain Organizations

Announcement 2001-108

The following organizations have failed to establish or have been unable to maintain their status as public charities

or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

Former Public Charities. The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

A-1 Universal Care, Inc., Hempstead, NY
Albany-El Cerrito Access, El Cerrito, CA
Alliance for Youth Services Project, Inc., Long Beach, CA
Amateur Baseball Association of Texas, Inc., Houston, TX
Ambassador Baptist Church of Houston, Houston, TX
American Friends of Children of Chernobyl, Inc., New York, NY
American Samoan Medical Team, Inc., Las Vegas, NV
Amigas-Assisting Mexicans in Gaining Academic Success, Houston, TX
Amos York Ministries, Inc., Houston, TX
Asian-American Culture Center, Houston, TX
Asociacion Boliviana De Houston, Inc., Houston, TX
Balance Ministries, Houston, TX
Barrett Station Youth Enrichment Project, Inc., Crosby, TX
Bay Area School Reform Collaborative, San Francisco, CA
Bevcomm Internet Technology, Davis, CA
Binghampton Revitalization Association, Inc., Memphis, TN
Brazos River Preservation Society, Sugar Land, TX
Cape Cod Discovery Museum, Inc., Dennisport, MA
Capital District Field of Dreams, Inc., Albany, NY
Caregivers Empowered, Houston, TX
Caring Neighbor Services, Inc., Jersey City, NJ
Center for Value Inquiry, St. Paul, MN
Child and Adult Development Center of Houston, Inc., Houston, TX

Children of God Ministries-Childheart Ministries International, Dallas, TX
Christ Outreach Center, Marion, OH
C.I.E.L.O. Project/Radio Ranch, Olympia, WA
Citrus 20-20, Inc., Homosassa, FL
Citywide Youth Basketball League of Houston, Inc., Houston, TX
Clinton School Committee for Curriculum Advancement, Clinton, MT
Clyde Drexler Foundation, Inc., Houston, TX
Common Sense Forum, Inc., Milwaukee, WI
Community Advocacy Foundation, Fresno, CA
Community Housing and Development Fund, Torrance, CA
Community Housing and Redevelopment Trust, Inc., Homestead, FL
Creative Arts Institute, Port Hadlock, WA
Darley Park Community Association, Inc., Baltimore, MD
Desert Arts Unlimited, Lakeview, OR
Devoted Care Home, Inc., Missouri City, TX
Dunamis Connection, Inc., Brookshire, TX
Earning by Learning Stanislaus, Modesto, CA
Emmaus Ministries, Yakima, WA
Enchanted Womanhood, Inc., Baytown, TX
Encore Theatre, Houston, TX
Environmental Exchange, Inc., Forest Hills, NY
Falmouth Youth Basketball Association, Falmouth, ME
Families for Effective Autism Treatment, Inc., Minnetonka, MN
Faye and A.J. Wolf Foundation, Houston, TX
Federation of African American Contractors, Oakland, CA
Fort Bend Cultural Arts Council, Missouri City, TX
Frank Steele Foundation, Inc., Geary, OK
Fraternal Organization, Killeen, TX
Friends of Arch, Inc., New Hyde Park, NY
Friends of the Paragon Carousel, Inc., Hull, MA
GLT Foundation, Omaha, NE
Golden Shadow Associates, St. Charles, MO
Goose Creek Navy Community Foundation, Inc., Baytown, TX

Greater Houston Academic Challenge, Inc., Houston, TX

Greg Crawford Ministries, Inc., Huffman, TX

Heavenly Acres Foundation, Hugo, OK

Hematology-Oncology Assistance Resource Coalition, Kingwood, TX

Hidalgo Coordination, Inc., Lordsburg, NM

Highland Belle Booster Club, Inc., Dallas, TX

Highland Park Dance Theater Company, Fresno, CA

Hmong Foundation, Inc., Milwaukee, WI

Home Growth Program & Associates, Inc., Sacramento, CA

Hospice Lights Foundation, Inc., New Freedom, PA

Houston Pride Band, Inc., Houston, TX

Houston Roundup, Houston, TX

Human Focus, Daly City, CA

Hyde Park Foundation, Houston, TX

Independent Heights Baptist Pastors and Ministers Alliance, Inc., Houston, TX

Intellidebt Corp., Garland, TX

International Marinelife Alliance, Inc., Honolulu, HI

Jackson Hole Community Radio, Incorporated, Jackson, WY

Jackson Park Preservation Corporation, Chicago, IL

Jafria Council USA, Inc., Corona, NY

James M. Tirella Memorial Foundation for the Arts, New York, NY

James River Blues Society, Lynchburg, VA

Jehovah Jirah Outreach Ministries, Inc., Winston-Salem, NC

John F. and Annie M. Hurley Howells Family Foundation, Inc., Salt Lake City, UT

Jojo Community Vocational and Rehabilitation Services, Denver, CO

Jude-25 Christian Stewardship Fund, Inc., Palm Desert, CA

Kansas Alliance of Alcohol and Other Drug Services, Inc., Abilene, KS

Kenner Housing Authority Resident Association, Kenner, LA

Korean Civic Alliance, Incorporated, Bronx, NY

Laguna Hills Aquatics, Cathedral City, CA

Les Amis, St. Louis, MO

Light Club 8, Incorporated, Coral Springs, FL

Little Brothers & Little Sisters Program, Inc., Visalia, CA

Lucky Community Improvement Club, McMinnville, TN

Lyric Theatre, Ltd., Weehawken, NJ

Madison Township Volunteer Fire Department, Inc., Greencastle, IN

Main Thing Ministries, Houston, TX

Mark Williams Charities, Houston, TX

Masters Watchmen Ministry, Inc., Augusta, GA

Mat Rats, Inc., Hillsboro, OR

Metropolitan Children Services, Inc., Matteson, IL

Michigan Legal Foundation, Midland, MI

Mind Body and Science Institute, San Antonio, TX

Mountain View Resident Council, Big Stone Gap, VA

Muslim American Youth, Inc., Lindenhurst, NY

Na Kokua Ministries Haai, Inc., Home Fellowship Church of Jesus, Honolulu, HI

National Collegiate Exposure Program, Houston, TX

Navajo Scouting Organization, St. Michaels, AZ

Needham Ministries, Incorporated, Houston, TX

Netday, Irvine, CA

Neurosurgical Peruvian American Foundation, Huntington Beach, CA

New Century Development, Inc., McComb, MS

New Hope Outreach Ministries, Incorporated, Lexington, NC

Newburgh Housing Authoritys Outreach Development Corp., Newburgh, NY

NWLRC Legends Rowing Club, Everett, WA

Ohitare Global for Family & Youth, Tacoma, WA

Options of Ohio, Inc., Dellroy, OH

Orange Area Boxing Club, Inc., Orange, TX

Outrage, Inc., Houston, TX

Palm Beach County Alzheimers Care Association, Inc., Boca Raton, FL

Parental Alcohol-Drug Services, Alameda, CA

Path of Life, Inc., Houston, TX

Pathways to Freedom, Inc., Brentwood, TN

Perry N. Finley Foundation, Ltd., Boston, MA

Pleasant Hill Community Development Corporation, Houston, TX

Porter County Railroad Educational & Historical Fund, Valparaiso, IN

Prehospital Advisory Board, Moline, IL

Prevention Intervention Program, Plano, TX

Pulaski Court Residents Association of Garfield, Inc., Garfield, NJ

Quality Connections, Inc., Seminole, OK

Rainbow Tribe Institution Foundation, Inc., Albany, NY

Reach Me, Inc., Houston, TX

Recovery Campuses of Texas Caring for the Indigent, Galveston, TX

Responsibility is Ours Trio, Houston, TX

Richmond Historic Preservation Committee, Richmond, TX

Rolla Area Lutheran for Life Organization, Rolla, MO

Rophe Ministries, Philadelphia, PA

Roseberg Roughnecks Football Club, Rosenberg, TX

Roz House of New Found Hope, Chicago, IL

Russell Community, Corporation, Washington, DC

Salt of the Earth A New Jersey Non-Profit Corporation, Bagota, NJ

Sanskriti Society for Indian Performing Arts, Incorporated, Houston, TX

San Francisco Italian Athletic Club Foundation, San Francisco, CA

San Gabriel-Pomona Valleys Cocaine Anonymous, Arcadia, CA

Save Our Shores, Dickinson, TX

Senior Assistance Fund Elite, Houston, TX

Seymour Community School Scholarship Trust, Seymour, WI

Sharp Ministries International, Inc., Oklahoma City, OK

Social Assistance and Fundamental Education, Inc.-SAFE, Houston, TX

Societe Italiana Di Cultura, Chicago, IL

Soul Ministries, Inc., La Marque, TX

Southeast Texas Area Emissions Reduction Credit Organization, Port Arthur, TX

Southwestern Illinois Business Council, Inc., East St. Louis, IL

Space America Foundation for Education, Inc., Houston, TX

Springfield Eagles Charity, Inc., Springfield, OH

St. Stephen Christian Center, Houston, TX

Story Center, A Historical Museum and Cultural Center, Ames, IA

Success, Inc., Carpinteria, CA

Success of Minority Students, Inc.,
Catskill, NY
Sweeny Historical Society, Inc.,
Sweeny, TX
Teen Life Community Action Group,
Pfafftown, NC
Teenage Incentive Program, Inc.,
Houston, TX
Texas Raptor & Wildlife Rehab &
Education Center, Inc., Houston, TX
Thai Association of San Diego County,
Excondido, CA
Three Corners Counseling Center,
Concord, CA
Timberlawn Psychiatric Research
Foundation, Inc., Greensboro, NC
Tomball Njotc Booster Club,
Tomball, TX
Tournament Teams, Inc., Katy, TX
Tri-County Revitalization
Industrialization Pac-People Again,
Ellicott, MD

Trinity Gardens Integral Forces, Inc.,
Houston, TX
Upstate Alive 95, Inc., Greenville, SC
USA Joshinmon Shorin-Ryu Karate-Do
Federation, Houston, TX
Vision Entertainment, Inc., Dallas, TX
Volunteers for Increased Public Safety,
La Quinta, CA
Watts Home, Inc., Beaumont, TX
Wings for Wildlife, Denver, CO
Wolf Laurel Historical Society,
Mars Hill, NC
Yorkshire Village Resident Council, Inc.,
Houston, TX
Ziggurratt Christian Ministries,
Richland, WA

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will

issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.