

# Foundations Status of Certain Organizations

## Announcement 2001-118

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:

1st Class, Ridgefield, WA  
12 Steps on the Way Home,  
Arlington, WA  
Aaron A. Hofmann Foundation, Inc.,  
Salt Lake City, UT  
A B A Foundation, Inc., Phoenix, AZ  
Ace Foundation, Pleasant Grove, UT  
AC-Tec, Everett, WA  
Adelante Housing Corporation,  
Surprise, AZ  
All Related Extended Care Services,  
Inc., Phoenix, AZ  
Allied Services for Aids Prevention,  
Las Vegas, NV  
Ammpec, Inc., Albuquerque, NM  
Arizona Archival Institute, Inc.,  
Glendale, AZ  
Arizona Citizens Project, Scottsdale, AZ  
Arizona Jazz Rhythm & Blues Festival,  
Inc., Flagstaff, AZ  
Arizona Junior Ski Racing Association,  
Phoenix, AZ  
Arizona Lawyers Committee on  
Violence, Oro Valley, AZ  
Arizona Minority Counsel Program, Inc.,  
Chandler, AZ  
Arizona Rising Suns Track Club, Inc.,  
Glendale, AZ  
Arizona Youth Theater, Inc., Tucson, AZ  
Back-on-Track, Inc., Phoenix, AZ  
Begin Again Foundation, Phoenix, AZ

Belagana Research Institute, Tucson, AZ  
Bells Palsy Research Foundation,  
Tucson, AZ  
Beneficial Care, Incorporated,  
Murray, UT  
Beyond X Harambee Museum and  
Cultural Center, Murray, UT  
Blue Mountain Demonstration Forest,  
Port Angeles, WA  
Border K-9 Search and Rescue, Inc.,  
Las Cruces, NM  
Brienne Kiner Foundation for  
Exceptional Parents & Children,  
Edmonds, WA  
Brolly Arts, Salt Lake City, UT  
Camano Ranch, Camano Island, WA  
Camwood Players, Stanwood, WA  
Caribou Trail Housing Association,  
Okanogan, WA  
Caughlin Ranch School Foundation,  
Reno, NV  
Center for Entrepreneurship and  
Economic Development, Inc.,  
Albuquerque, NM  
Central Area Coaches Association,  
Seattle, WA  
Children and Adults Affected by  
Pesticides, Santa Fe, NM  
Children's Dignity Project Foundation,  
Inc., Santa Fe, NM  
Childrens Recording Corporation, Inc.,  
Park City, UT  
Christian Outreach Assembly for  
Children, Monroe, WA  
Cinema Concepts Foundation,  
Scottsdale, AZ  
Citizens 911 Guide to Democracy,  
Seattle, WA  
Clark County Housing Affordability  
Consortium, Las Vegas, NV  
Coalition for Community Development,  
Seattle, WA  
Comhaltas Ceoltoiri Eireann,  
Albuquerque, NM  
Community Advocates Aligned to Unite  
Ethnic Social Services, Kent, WA  
Community Built Association, Inc.,  
Alamogordo, NM  
Companion Care, Inc., Provo, UT  
Computer Outreach, Phoenix, AZ  
Copeland-Freeman Foundation,  
Mesa, AZ  
Cops Racing Against Violence Through  
Education, Las Vegas, NV  
Cornerstone Christian Counseling,  
Tucson, AZ  
County Line Riders of Catalina, Inc.,  
Tucson, AZ

Crossroads Treatment Center,  
Sparks, NV  
Dead Printers Society, Phoenix, AZ  
Decker Lake Wetlands Preserve  
Foundation, Salt Lake City, UT  
Deer Valley Spiritline Booster Club,  
Glendale, AZ  
Diamond Magic, Spokane, WA  
Directions in Education Training and  
Consultation, Gig Harbor, WA  
Disease Prevention Program, Roy, UT  
Divine Mercy Foundation, Tacoma, WA  
Dolphin Institute, Seattle, WA  
Door of Hope Ministries,  
Bellingham, WA  
Double Camp Ministries, Glendale, AZ  
Earth Spirit Wholeness Center,  
Tahotchi, NM  
Earth Views Center for Ecosystem  
Mapping and Monitoring,  
Santa Fe, NM  
Eclectic Cross Foundation,  
Las Vegas, NV  
Ed Rimer Ministries, Inc.,  
Albuquerque, NM  
Edison Foundation, Seattle, WA  
Edmonds Floral and Arts Foundation,  
Edmonds, WA  
El Pesebre, Inc., Green Valley, AZ  
Empathology Research Foundation,  
Bellevue, WA  
Entiat Valley Service Club, Entiat, WA  
Evergreen Clown Care, Orting, WA  
Familia of Seattle, Mercer Island, WA  
Family Mental Health Clinic,  
Las Cruces, NM  
Fast Forward Media Lab, Seattle, WA  
Fillmore Housing Corporation,  
Phoenix, AZ  
Flag Children Services, Inc.,  
Glendale, AZ  
Fork in the Road, Inc., Tucson, AZ  
Foundation for Colorectal Surgical  
Education, Seattle, WA  
Foundation for Law Enforcement  
Education and Training, Inc.,  
Phoenix, AZ  
Friends of Garfield Foundation,  
Seattle, WA  
Friends of the Adelson Drug Clinic, Inc.,  
Las Vegas, NV  
Gamblers at Their End Society,  
Graham, WA  
Gateway Estates, Inc., Silver City, NM  
Get High on Life-Be Dear to Yourself,  
Inc., Las Vegas, NV  
Gods Little Creatures Foundation,  
Seattle, WA

Golden Hills Neighborhood Association, Salt Lake City, UT  
Golden League Association, Kent, WA  
Goldendale Education Fund, Goldendale, WA  
Granny-Nanny Caregivers, Inc., Reno, NV  
Gratitude Fellowship, Salt Lake City, UT  
Great Basin National Feline Found, Fallon, NV  
Grey Hound Friends Northwest, Issaquah, WA  
Harp, Inc., Glendale, AZ  
Healthy Start Infants Home, Deer Park, WA  
Heartpraise Music Association, Vancouver, WA  
Help Ministries, Inc., Scottsdale, AZ  
Herdas Bicycle Club, Las Vegas, NV  
Hispanic Historical Society, Inc., Albuquerque, NM  
Hope for Coap, Spokane, WA  
Hosanna Ministries International, Henderson, NV  
Howard Memorial Mission, Inc., Glendale, AZ  
Impact Foundation, Salt Lake City, UT  
Independent Technicians Education Coalition, Tukwila, WA  
Institute for International Economic Education, Mercer Island, WA  
International Society for Integrated Human Development and Universal Peace, West Valley City, UT  
Inventors Association of Arizona, Tucson, AZ  
Irish Pipers Club, Seattle, WA  
Jackson High Booster Club, Everett, WA  
JASNET, Seattle, WA  
Jewish Council For HIV-AIDS, Inc., Phoenix, AZ  
Jimi Hendrix Family Foundation, Tukwila, WA  
Jonathon Turner Trauma Foundation, Incline Village, NV  
Kandy Productions Company, Inc., Scottsdale, AZ  
King County Samoan Organizing Project, Seattle, WA  
Kingdom Giving Foundation, Bellingham, WA  
Kings Kids Day Care, Inc., Roswell, NM  
Kylies Project, Bellingham, WA  
La Jicarita Enterprise Communities, Penasco, NM  
Laughing Horse Productions, Seattle, WA  
Lead International Ministry Network, Vancouver, WA  
Legacy Foundation, Inc., Phoenix, AZ  
Leonard Bolar Foundation, Tacoma, WA  
Lewis & Clark Bicentennial Seaplane Rendezvous Committee, Vashon, WA  
Light Foundation, Inc., Salt Lake City, UT  
Light to the Nations, Wasilla, AK  
Malcom Harris Memorial Educational Enrichment Trust, Phoenix, AZ  
Mannings Child Care Learning Center, Seattle, WA  
Marine View Homes Association, Federal Way, WA  
Marshall-David Library, Tucson, AZ  
Mesa American Youth Football, Inc., Mesa, AZ  
Mighty River Evangelistic Association, Inc., Albuquerque, NM  
Mobile Caterer for the Homeless, Seattle, WA  
Mobile Community Council for Progress, Inc., Maricopa, AZ  
Mother of Mercy Chapel, Coulee City, WA  
My Brothers Resource Center, Casa Grande, AZ  
National American Indian Diabetes Association, Sacramento, CA  
Native American Fish & Wildlife Society, Broomfield, CO  
Native Americas International Film Exposition, Santa Fe, NM  
NDN Productions, Inc., Albuquerque, NM  
Neighborhood Ice and Recreation Development Fund, Inc., Salt Lake City, UT  
New Exodus Ministries, Inc., Mesa, AZ  
New Mexico Vietnam Veterans Foundation, Inc., Albuquerque, NM  
New Shiprock Campus Committee, Inc., Shiprock, NM  
Nibbana Foundation, Corrales, NM  
Nicholas Group, Seattle, WA  
Nighthawk, Santa Fe, NM  
Noah 2 Northern Navajo Organization for the Advancement of Animal Health & Humanity, Shiprock, NM  
Noahs Ark Animal Refuge, Inc., Carlsbad, NM  
North High School Alumni Association, Phoenix, AZ  
North Snohomish County Boxing Club, Arlington, WA  
Northwest Tasar Association, Bow, WA  
Nurses for Christ, Kingman, AZ  
NW River Ecology, Spokane, WA  
Open Gates Ministries , Yuma, AZ  
Options for Youth Families and Communities, Inc., Logan, UT  
Organization Latins Unidos, Albuquerque, NM  
Organization of Positive Thought and Action, Mesa, AZ  
Pathway to Freedom Counseling Center, Inc., Tucson, AZ  
Peak at Santa Teresa, Santa Teresa, NM  
Percussion for Kids Association, Seattle, WA  
Personal Credit Assistance, Inc., Carson City, NV  
Pierce Housing Corporation, Phoenix, AZ  
Post-Recovery Aid Foundation, Federal Way, WA  
Power to Cope-Missionary Health Restoration Work, Spokane, WA  
Pro Homo Arts, Seattle, WA  
Professionals Helping Amputees Train, Inc., Tucson, AZ  
Recycling Insight, Everett, WA  
Resources United for Supportive Services, Blaine, WA  
Rialto Foundation, Tucson, AZ  
Rising Star Communications of the Pacific Northwest, Inc., Kennewick, WA  
Robbins Housing Corp , Santaquin, UT  
Rocky Mountain Band of Cherokee Descendants, Sandy, UT  
Safe Passage, Sedro Wooley, WA  
San Jose Community Center, San Jose, NM  
San Juan Resident Committee, San Juan Pueblo, NM  
Sanctuary for Enlightened Action, Inc., Montpelier, VA  
Santa Fe High School Football Booster Association, Inc., Sante Fe, NM  
Santa Fe Institute for Medicine & Prayer, Sante Fe, NM  
Scottsdale Childrens Nature Center for Science & Education, Scottsdale, AZ  
Sedro-Woolley Playfield Association, Sedro Woolley, WA  
Shield Ministries, Kennewick, WA  
Shiprock Community Development Corporation, Shiprock, NM  
Sierra Vista Ballet Company, Sierra Vista, AZ  
Sigma Tau Sigma, Las Vegas, NV  
Sonja L Harrison Foundation for Seniors, Bothell, WA

Sons of Haiti Manor Housing Association, Seattle, WA  
Sons of Haiti Senior Housing Association, Seattle, WA  
South Asia Cultural Association, Spokane, WA  
South Pacific County Cliff Rescue, Seaview, WA  
Southern Oregon Hockey Association, Inc., Medford, OR  
Stephen Christopher Foundation, Inc., Scottsdale, AZ  
Super Kids of America, Springville, UT  
Tacoma Empowerment Consortium, Tacoma, WA  
Theatre Southwest, Inc., Albuquerque, NM  
Therapeutic Living Concept-Message Therapy for People With AIDS, Everett, WA  
Threshold House, Mesa, AZ  
Tohatchi Youth Center, Tohatchi, NM  
Tseikiin Community Development Corporation, Ramah, NM  
Tucson Marriage Encounter, Inc., Tucson, AZ  
Tucson Mormon Battalion Monument Foundation, Tucson, AZ

United States Freestyle Ski Team, Inc., Salt Lake City, UT  
Utah Hispanic Womens Association, Inc., Mountain Green, UT  
Valdez Swim Club, Inc., Valdez, AK  
Valley Crossroads, Inc., Salt Lake City, UT  
Venturi Foundation, Sun City, AZ  
Visions World Productions, Inc., Phoenix, AZ  
Walla Walla Blues Associations, Walla Walla, WA  
Wardley Foundation, Inc., Salt Lake City, UT  
Warren and Jolene Young Ministries, Sun City West, AZ  
Washington Higher Education Policy Center, Olympia, WA  
Washington State Council of Firefighters Benevolent Fund, Olympia, WA  
Washington Waterfowl Association, Edmonds, WA  
Wellspring Womens Center, Sacramento, CA  
West Bountiful Little League Baseball, West Bountiful, UT  
West Jordan Municipal Soccer Authority Incorporated, West Jordan, UT

Wings Foundation, Tucson, AZ  
Wings of Love Ministries, Tukwila, WA  
Womens Resource Center, Carson City, NV  
Worldwide Cultural Exchange, Inc., Sedona, AZ  
Y.A.F.D.A. Youth Away From Drugs and Alcohol, Moses Lake, WA  
Young at Heart Ministries, Albuquerque, NM  
Zion Temple Ashram Community, Inc., Tucson, AZ  
Zolo Foundation, Gold Canyon, AZ

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.