

Foundations Status of Certain Organizations

Announcement 2001-123

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

4 As-Hope Psychosocial After Care Family Services, Inc., Dearborn, MI
African American Achievers Youth Corps, Inc., Gary, IN
African Anti-Poachins Foundation, Brunswick, ME
African Arts Foundation, Beverly Hills, CA
Always in Season, Inc., Myakka City, FL
American Friends of Ezer Lachim, Inc., Monsey, NY
American Friends of Qatzrin, Inc., New York, NY
American History Studies, Katy, TX
American Pushington University, Pomona, CA
American Sculpture Association, Glenmoore, PA
ARC Foundation of Kentucky, Inc., Frankfort, KY
Art Spirit, Inc., Sea Cliff, NY
B A S U, San Jose, CA
Belvidere Main Street Center, Belvidere, IL

Bernard and Sonya Singer Non Profit Corporation, Englewood, CO
Bridgewater Bears Hockey Club, Inc., Budd Lake, NJ
Broadway Institute of Massage Therapy, Inc., Hollywood, FL
Burnt Hills Hockey Association, Inc., Burnt Hills, NY
Center for Research on Innovation & Society, Santa Barbara, CA
Central Arkansas School-To-Work Council, North Little Rock, AR
Central Kitsap Medic One Foundation, Silverdale, WA
Century One Foundation, Inc., Pasadena, CA
Chattanooga Lafayette Emmaus Community, Inc., Rossville, GA
Child Abuse Awareness, Inc., Batesville, AR
Child Search, Moore, OK
Children's Developmental Services, Inc., Riverdale, NY
Chimney Peak Development Corporation, Jacksonville, AL
Chippewa County Foster and Adoptive Parents Association, Sault Ste Marie, MI
Clams-Computer Literate Advocates for Multiple Sclerosis, Bainbridge Island, WA
Collaborative Research for Endangered Wildlife, Inc., Burlingame, CA
Color Box Foundation, New York, NY
Communities United Together, LaPlace, LA
Community for Progress Association, Kansas City, KS
Community Justice Outreach, Inc., Miami, FL
Cornerstone Community Development Corporation, Inc., Dallas, TX
Delta County Cancer Alliance, Inc., Escanaba, MI
DeVaughn Corporation, Baltimore, MD
East County Youth Soccer Association Inc., Vancouver, WA
El Shaddai, Springfield, MO
Exercise Tiger Memorial Association, Inc., New Bedford, MA
Families for Autism Intervention and Resources, La Mesa, CA
Family Works, Inc., Oceanside, CA
Filipino-American Tennis Club of McAllen, McAllen, TX
Forgotten Treasures, Inc., Denver, CO

Friends of Petoskey Public Library, Petoskey, MI
Friends of the Library for the Blind and Physical Handicap of the State of DE, Inc., Dover, DE
G A N G-Girls of the Ann Norton Gardens, Palm Beach, FL
Great Expectations Foundation, Inc., New Orleans, LA
Great Lakes Non-Profit Housing Corporation, Marquette, MI
Greater Mid-South Junior Chamber of Commerce Foundation, Inc. Memphis, TN
Greenspace Bucks County, Inc., Morrisville, PA
Hall County Homeless Resource Coalition, Inc., Gainesville, GA
Hammerheads Theatre, Incorporated, New York, NY
Helping Ministry Neighborhood Development Corporation, Hayti, MO
Hemangioma and Vascular Birthmarks Foundation, Inc., Latham, NY
Himalayan Instructional Ministries, Madras, OR
House of Angels, Inc., Silver Spring, MD
How to Get an A in Life, Inc., Los Altos, CA
Institute for Global Environmental Issues, Inc., Naples, FL
Institute of World Traditional Medicine, Santa Monica, CA
International Cultural & Educational Exchange Foundation, Inc., Falls Church, VA
Ipswich Equine Rescue Corp., Ipswich, MA
Jimmy's Heart Foundation, Kihei, HI
Kansas City Area Historic Trails Association, Shawnee Mission, KS
Kings Kids Learning Center, Inc., Houston, TX
Lady Monarchs of New Jersey, Inc., Bayonne, NJ
Lafayette County Literacy Council, University, MS
Lancaster County Historical Society & Museum, Whitestone, VA
Legacy Ministries, Inc., California, MO
Lighthouse - Reach Ministries, Incorporated, Plainview, TX

Little Peoples Day Care,
 Philadelphia, PA
 Long Island Seaport and EcoCenter, Inc.,
 Port Jefferson, NY
 Longfellow Area Neighborhood
 Association, Inc., Roslindale, MA
 Majestic Harmony, Inc., Bronx, NY
 Malemute Football Booster Club,
 Fairbanks, AK
 Maui Military Museum, Inc.,
 Makawao, HI
 Medford High Alumni Association,
 Medford, OK
 Miami Valley Fandom for Literacy,
 Dayton, OH
 Mountain Meadow PTA 5 9 15,
 Buckley, WA
 MSL Barristers, Inc., Andover, MA
 Mutual Assisted Senior Housing, Inc.,
 New York, NY
 National Decubitus Foundation,
 Aurora, CO
 National Large Cell Braille Foundation,
 Incorporated, Orlando, FL
 Nelson A. Rockefeller Foundation for
 Public Service, Bellevue, WA
 New Concept Education and Research,
 Inc., San Jose, CA
 New Day Foundation, Inc.,
 Broken Arrow, OK
 New Hope Home for Boys, Inc.,
 Memphis, TN
 New London Partners in Education,
 New London, OH
 New Vision Community Church, Inc.,
 Valdosta, GA
 New Vision House, Inc., Valdosta, GA
 Newbury Education Foundation,
 Cleveland, OH
 North East School Scholarship Fund,
 Inc., North East, PA
 North Emergency Planning Committee,
 Pearland, TX
 Northwest Sarcoma Memorial
 Foundation, Seattle, WA
 Oakfield Historical Society,
 Oakfield, ME
 Operation Role Models of America, Inc.,
 New York, NY
 Owerri Cultural Association,
 Beverly Hills, CA
 Pakistan American Cultural Society, Inc.,
 Tenafly, NJ
 Peggy Thorns Evangelistic Association,
 Charlotte, NC
 Perry County Medical Association
 Alliance, Inc., Hazard, KY
 Phillip Ates Broadcast Group, Inc.,
 Maywood, IL
 Phoenix Heros Endowment Fund,
 Scottsdale, AZ
 Pieces of a Dream, Inc., St. Louis, MO
 Play Source International, Inc.,
 Louisville, KY
 Poimens Family Care, Manteca, CA
 Prospect Hill Neighborhood Community
 Council, Omaha, NE
 Rabbit Rescue, Inc., Hollywood, FL
 Railway Memorial Project,
 Columbia, MT
 Restore Hope Relief International,
 Santa Barbara, CA
 Rim Civic Orchestra, Incorporated,
 Payson, AZ
 Rivers of Healing Ministries,
 Philadelphia, PA
 Rotary Club of Winters Community
 Foundation, Winters, CA
 Sacramento 21 Community Partnership,
 Sacramento, CA
 Safari Missions International,
 Beverly Hills, CA
 Salinas Boxing Club, Inc., Salinas, CA
 San Francisco Clidrens Museum,
 San Francisco, CA
 S E W Sewing Education Workstudy
 Foundation, El Cerrito, CA
 SGPHS Chey-Anne Booster Club,
 Grand Prairie, TX
 Southwest Section of the Air & Waste
 Management Association,
 Arlington, TX
 Teen Pregnancy Outreach Development
 Center Shelter, Inc., Whitesburg, GA
 Theatre Asylum, Ltd., Brooklyn, NY
 Tiger Foundation, Newtown Square, PA
 Time Dollars Madison, Madison, IN
 Tonga Peoples Development Society,
 Salt Lake City, UT
 Uncle Kens Kitchen, Inc.,
 East Setauket, NY
 Urban Black Music Project,
 Incorporated, New York, NY
 Wawasee Area Swim Team, Inc.,
 North Webster, IN
 Web Cinema Group, New York, NY
 West High School Alumni Association,
 Denver, CO
 West Texas Expo Center, Inc.,
 Midland, TX
 Wichterich Ministries, Slidell, LA
 Women of Georgia for Peace and Life,
 Inc., Chevy Chase, MD
 Youth Guidance, Plattsmouth, NE

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 Inter-
 nal Revenue Service will issue a ruling or
 determination letter with the revised clas-
 sification as to foundation status. Grant-
 ors 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.