

Foundations Status of Certain Organizations

Announcement 2001-35

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 des-

ignations 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:

Acceptance Communications Network,
Edgewood, NM
Adams-Johnson Community Outreach,
Inc., Fayetteville, NC
Adopt A Horse Program, Inc.,
Palermo, ME
Afterschool Publishing Company, Inc.,
Detroit, MI
Agape Youth Homeless Ministry Circuit,
Decatur, GA
Alleghany Foundation, Covington, VA
Allman, Inc., Fresno, CA
Almobarak Cultural Center,
Hot Springs, AR
American Elite Runners, Inc.,
Alamogordo, NM
American Friends of the Institute of
Advocacy Training, Inc.,
New York, NY
American Opera Company, Inc.,
Centerville, UT
American Sign Language Resource
Corp., Marietta, GA
Animal Aid Association, Inc.,
Springfield, VA
Animal League of Nevada,
Las Vegas, NV
Another Level, Montclair, CA
Arizona Equal Justice Foundation,
Phoenix, AZ
Army Retirement Residence Foundation
Potomac, Fort Belvoir, VA
As He Is Ministries, Inc.,
Knoxville, TN
Association for the Historic Restoration
and Preservation of Lives,
Jamaica, NY
Atlantic Health Services, Inc.,
Lynwood, CA
Attica Housing Development Fund
Company, Inc., Buffalo, NY
Avec Amis With Friends, Inc.,
Orlando, FL
Babycare, Inc., Colorado Springs, CO

Baltimore Senior Care, Inc.,
Baltimore, MD

Barkley Art Center, Inc.,
Annandale, MN

BECU Foundation, Tukwila, WA

Bolshoi Ballet and Opera Foundation,
Inc., New York, NY

Bright Path, Inc., West Newbury, MA

Calls for Help Foundation, Fullerton, CA

Caloptima Health Partnership,
Orange, CA

Cameron Cunningham Foundation,
Oakwood, IL

Carmel Health Network, Mobile, AL

Carol and Arnold Wolowitz Foundation,
Inc., Hauppauge, NY

Casa de Milagro, Inc., McKinney, TX

Central Oregon District Hospital
Foundation, Inc., Redmond, OR

Changing Perspectives, Inc.,
Mount Kisco, NY

Charles E. Peterson Institute for
Preservation of French Heritage,
Ste Genevieve, MO

Cherith Ministries, Inc., Fayetteville, GA

Children's Enrichment Program,
Los Angeles, CA

Christ House, Inc., Chi,
Temple Hills, MD

Citizens for Humane Animal Treatment,
Inc., Ellicott, NY

Cleveland Forum for the Arts, Inc.,
Cleveland, OH

Cochise Center for the Blind and Visually
Impaired, Hereford, AZ

Cohasset Conservation Trust, Inc.,
Cohasset, MA

Community Revitalization Foundation,
Inc., Baltimore, MD

Community Threads, Columbus, OH

Concerned Coaches & Athletes Against
Drugs, Sedona, AZ

Connecticut Professional Society on the
Abuse of Children, Inc., New Haven, CT

Contemporary Dance Company of Boca
Raton, Inc., Boca Raton, FL

Copper Communities Housing
Corporation, Kearney, AZ

Creative Resources Network, Inc.,
Bonner Springs, KS

Dance Et Vous, Mesquite, TX

David J. Patterson Institute for the
Advancement of Ethics, Inc.,
Missoula, MT

Deacon & Brothers Foundation,
Bryan, TX

Delavan Historic Foundation, Inc.,
Delavan, WI

Detriot Three Dimensional Community
Development Corporation, Detroit, MI

Donna P. Jackson Ministries, Inc.,
Tulsa, OK

Dr. Grover C. Hunter University of North
Carolina Dental Trust Fund,
Atlanta, GA

Educational Association for Family Child
Care, Inc., Lodi, NJ

Edutech Fideiicomiso Educativo P T,
Bayamon, PR

Electronic Alexandria Community
Forum, Alexandria, VA

Elishama Imbi Timbwa Memorial Merit
Scholarship Award, Inc.,
New York, NY

Emerald Eyes Children's Foundation,
Sherman Oaks, CA

Encore Chamber Music Society, Ltd.,
Jersey City, NJ

FAHD Foundation, Monroe, MI

Families United of Iowa, Ames, IA

Far and Away Missions, Inc.,
Florence, KY

Farm Relief Fund, Inc., of Wisconsin,
Marshfield, WI

Father Paul Wolf Foundation,
Winsted, MN

First African Housing Development
Corporation at Darby Township,
Sharon Hill, PA

Fishers of Men Ministries, Fairfield, OH

Food Closet of the Isaiah 58,
Modesto, CA

Fort Hill Housing Development Fund
Company, Inc., Rochester, NY

Foundation for Musculoskeletal Research
and Education, Little Rock, AR

Foundation for O.C. Private School
Opportunities, Inc., Anaheim, CA

Four H International Ministries, Corp.,
Hayden, ID

Friends of Hill-Stead, Inc.,
Farmington, CT

Friends of Son Shine Ministries
Foundation, Corpus Christi, TX

Gerald Hanus Share the Spirit
Scholarship, Omaha, NE

Gift of Green, Branson, MO

Gods Temple, St. Louis, MO

Grace Harbour Ministries, Inc.,
Bois Darc, MO

Grace HOPE Development Corporation,
Baltimore, MD

Grand Valley Beautification Council,
Grand Junction, CO

Great American Flag Association, Inc.,
Largo, FL

Gulf Marine Institute of Technology,
Gulf Breeze, FL

Hands Extended Ministries, Inc.,
Maple Grove, MN

Happy Voice, Inc., Medford, OR

Hasbrouck Family Association, Inc.,
New Paltz, NY

Hawaii Society for Prevention of Cruelty
to Children & Animals, Pahoa, HI

Henry E. Hardin Education Fund, Inc.,
South Plainfield, NJ

Hidden Ponds Foundation, Inc.,
Larchmont, NY

Hire a Teen for a Brighter Tomorrow,
Park Forest, IL

Homeland of the Heart School,
Olivia, MN

Institute for Health Care Research, Inc.,
Hialeah, FL

Institute for Health Improvement in
Southeast Michigan, Southfield, MI

International Foundation for the
Conservation of Natural Resources,
Vienna, VA

Irish and American Repertory Theatre,
Inc., Columbus, OH

Jeff Colby Charitable Foundation,
Long Beach, IN

Keren Tefert Yaacov, Monsey, NY

Kids With Special Needs Day Care
Center, Buffalo, NY

King of Glory Ministries, Inc.,
Avondale, AZ

L.A.M.B., Inc., Baltimore, MD

Lancaster Love, Inc., Lititz, PA

Legacy Ministries, Inc., California, MO

Liaison of Arkansas, Inc., Nashville, TN

Liechty-Windows Family Organization,
Provo, UT

Life Care Management Services, Inc.,
St. Petersburg, FL

Light Years, LTD., Bayfield, CO

Lindstrom Foundation for Archaeological
Research & Development,
San Leandro, CA

Lov A Second Chance Foundation,
Bois Darc, MO

Luci Di Speranza A New Jersey Non-Profit
Corporation, West Long Branch, NJ

MARIA Multi-Behavioral Autism
Rehabilitation & Intervention Assn.,
Eugene, OR

McMastersville Village Volunteer Fire
Department, Ann Arbor, MI

Medical Research Scholarship
Foundation, St. Louis, MO

Memphis Rock-N-Soul, Inc.,
Memphis, TN

Men Against Breast Cancer, Inc.,
Hollywood, FL

Menemsha Pond Preservation Trust, Inc.,
Boston, MA

Mentor and Associated Services,
Robbinsdale, MN

Ministry of Love, Sterling Heights, MI

Mount Zion Non-Profit Housing
Corporation, Detroit, MI

Native Fish Society, Inc., Portland, OR

Ndigbo Development Foundation, Inc.,
New Orleans, LA

Neighborhood Rehabilitation Center,
Inc., Arlington, TX

Net Ministries, Inc., Carrollton, TX

Newcorp, Inc., New Orleans, LA

New Pisgah Haven Homes, Ltd.,
Chicago, IL

Noble African American Boys, Inc.,
Atlanta, GA

North American Community Health
Foundation, Inc., Jackson, MS

North Las Vegas Chamber of Commerce
Foundation, N. Las Vegas, NV

Northeast Commonworks, Inc.,
Newbury, MA

Northside Plaza, Inc., Houston, TX

Northwest Endurance Center, Bend, OR

Nutrition Art Music and Technology
Therapy, Inc., Washington, DC

Oh-Za-H-Dah-Zay-Lee, Inc., Lapwai, ID

Omaha Volunteers for Handicapped
Children, Omaha, NE

Omega Point Foundation, Portland, OR

Omega Psi Phi Development Corp.,
Decatur, GA

Oregonians for Environmental Rights,
Sisters, OR

Out Reach Ministries Community Street
Ministries, Ft. Lauderdale Lakes, FL

Oz Nidberu Trust, Brooklyn, NY

Phoenix Development, Inc.,
Memphis, TN

Pikes Peak Minority Business
Foundation, Colorado Springs, CO

Pioneering Partners Foundation, Inc.,
Noblesville, IN

PLAY, Grass Valley, CA

Positive People, Inc., Chicago, IL

Pride Foundation, Inc., Banks, AL

Pride of the Carolina's, Incorporated,
Manchester, NH

Raksha, Inc., Atlanta, GA

Ralph and Billie Howard Foundation for
Scholarship and Technology, Tyler, TX

Red Arce Farm, Inc., Stow, MA

Reflections A True Gospel Ministry,
Stockton, CA

Richland Affordable Housing
Corporation, Sidney, MT

Roanoke Chowan Foundation, Inc.,
Ahoskie, NC

Rogue Wave Foundation, Boulder, CO

Ronald McDonald House Charities of
South Dakota, Inc., Sioux Falls, SD

Rowlett Animal Adoption Center,
Fort Worth, TX

Rural School and Community Trust,
Washington, DC

Safety & Firearms Education, Inc.,
Westbury, NY

Saint Martin's Place, Hazelton, PA

Seek & Save Ministries, Inc.,
Thurmont, MD

Shade for the Children, Black Hawk, SD

Shiloh Development for Community
Home Care, Inc., Fayetteville, NC

Solutions An Education and Mediation
Project, Laguna Niguel, CA

South Central Pennsylvania Sickle Cell
Council, Harrisburg, PA

Southwest Academy for Conservation
and Ecology, Forest Falls, CA

Spectrum Delta, Inc., Tinley Park, IL

Spirit of Truth Ministry, Columbus, OH

Sport Education and Values Foundation,
Salt Lake City, UT

Springhill Community Childcare Center,
Inc., Gainesville, FL

St. Francis County Family Resources,
Inc., Forrest City, AZ

Steps, Inc., Winchester, IN

Syracuse Rescue Mission Foundation,
Inc., Syracuse, NY

Tewksbury Ice Arena Authority, Inc.,
Tewksbury, MA

Thorntown Businessmen's Educational
Foundation, Inc., Lebanon, IN

Tjo Fowroe-Haven Homes,
Escondido, CA

To Life Foundation, Woodcliff Lakes, NJ

Toledo Homes, Inc., Toledo, OH

Townsmen Jazz Orchestra,
Bedford Hts., OH

Treme Community Education Program,
Inc., New Orleans, LA

Tri-Counties Special Services, Inc.,
Hopkinsville, KY

Trulove Charities for the Promotion of
Family Literacy, Champaign, IL

Union Street Foundation, Decatur, IL

United Communal Services Foundation,
Los Angeles, CA

United Debt Counseling, Inc.,
Wilmington, DE

Uplift Foundation, New York, NY

US Friends of English National Opera,
Inc., Minneapolis, MN

Vallecito Schools Foundation, Avery, CA

Viarts, Providence, RI

Victory Lakes Village, Waukegan, IL

Voice of Youth, Seattle, WA

Washington Metropolitan Area Affiliate
of the American Geriatrics Society,
Takoma Park, MD

Wilson-Fleetwood Development
Foundation, Alton, IL

Womanhood, Inc., Detroit, MI

Women in Need of Growth Services, Inc.,
Naples, FL

World Against Racism Foundation,
Washington, DC

World Dance Day Foundation,
Monterey Park, CA

Worldpeace Communities, St. Paul, MN

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.