

## Foundations Status of Certain Organizations

### Announcement 2001-57

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:

13th and Pendleton Arts Center,  
Fruitland, NM

Acon Bridging the Gap,  
Laguna Niguel, CA

Adoption Resource Center,  
Long Beach, CA

Aids Food Store, Inc., Long Beach, CA

Alternatives for Battered Women,  
Columbus, OH

American Association of Laboratory  
Animal Science-Southern Ohio  
Branch, Milford, OH

American Friends of Religious Freedom  
in Israel Hemdat Afrf, Inc.,  
Palm Springs, CA

American Indian Movement Confederation  
of Autonomous, Anaheim, CA

American Senior Theatre Company,  
Mt. Vernon, OH

Anaheim Amateur Hockey Association,  
Huntington Beach, CA

Andres Rojas Memorial Fund,  
Chula Vista, CA

Angelus Plaza East, Inc.,  
Long Beach, CA

Animal Sanctuary, Franklin, OH

An-Nasr Social Services Center, Inc.,  
Jacksonville, FL

Anndorr Incorporation,  
Pacific Palisades, CA

Any Body Can Youth Resorts  
Foundation, San Diego, CA

Appleseed Childcare Center, Inc.,  
Mansfield, OH

Artability Artists, Long Beach, CA

As He is Ministries, Redondo Beach, CA

Association to Broaden Learning  
Experiences, Inc., Huber Hts., OH

Assumption Alumnae Association  
Abroad of Southern California,  
San Pedro, CA

Autism Coalition for Creative  
Educational & Social Services,  
Irvine, CA

Avondale Coalition of Churches,  
Cincinnati, OH

Awakening Hand in Hand Forever,  
San Diego, CA

Baptist Ministries United of San Diego,  
San Diego, CA

Barberton Youth Football Association,  
Barberton, OH

Basic Re-Education Against Violent  
Environments, San Diego, CA

Beacon Glenn Resident Counsel,  
Cincinnati, OH

Bernice Troy Home, Columbus, OH

Bethel Foster Family Agency, Covina, CA

Blue Chip Figure Skating Association,  
Cincinnati, OH

Blue Waters Festival, San Diego, CA

Bombrule Association, Riverside, CA

Boyds Hot Rod & Harley Extravaganza,  
La Habra Hgts., CA

Braasch Ministries, Inc., Tulsa, OK

Bridge Development Center,  
Long Beach, CA

Brighter Future Maternity Home, Inc.,  
Cleveland, OH

Buena Park-So Cal Judo-Wrestling Club,  
Buena Park, CA

Butch Reynolds Care for Kids  
Foundation, Columbus, OH

Cabbage Patch Kids Daycare Center,  
Inc., Marrero, LA

California Council Physical Fitness &  
Sports, Irvine, CA

California Institute for Enhanced  
Learning Outcomes, Carlsbad, CA

California Neuropsychological Institute,  
San Diego, CA

California Senior Drivers Association,  
Inc., Orange, CA

Camden Recreation Association, Inc.,  
Camden, OH

Capitol Ballet Studio, Inc.,  
Washington, DC

Care for our Lords Animals,  
Palm Desert, CA

Caring Resource Center, Inc.,  
Springfield, OH

Carol Madden Scholarship Fund of  
Seasons, Inc., Cincinnati, OH

Castine Area Food Bank, Inc.,  
Arcanum, OH

Cavitenos of Southern California USA,  
Cerritos, CA

Cavu Foundation, Rocky River, OH

Cbc Enterprises, Cincinnati, OH

Celebrity Corps, Lakewood, CA

Center for American Ingenuity,  
Carmel, CA

Center for Historical Analysis,  
Huntington Beach, CA

Center for Perinatal and Family Support,  
Cleveland, OH

Century Care Foundation, Santa Ana, CA

Chapel Ridge Botanical Gardens, Inc.,  
S. Bloomingville, OH

Charity Without Borders, Inc.,  
Garden Grove, CA

Cherry Grove Gardens, Inc.,  
Lancaster, OH

Christ Emmanuel Ministries, Inc.,  
Cincinnati, OH

Christian Covenant Group, Columbus, OH

Christian Gays and Lesbians for Justice,  
Inc., Newport Beach, CA

Christians United for Life, Inc.,  
Cleveland, OH

Cincinnati Hockey 96, Inc., Cincinnati, OH

Citizens Committee for County  
Government Reform, Cleveland, OH

Cleveland Soo Bahk Do Cultural  
Association, Lakewood, OH

Club Hueyapense Poblano,  
Southgate, CA

Club Sober, Inc., Brewster, NY

Club Villa Hidalgo San Luis Potosi  
Mexico, Lakewood, CA

Colgan Foundation, Encinitas, CA

Columbus Tennis Foundation, Inc.,  
Westerville, OH

Committed Parents for Afrikan Culture &  
Quality Education, Inc.,  
Columbus, OH

Community Church of Palm Desert,  
Rancho Mirage, CA

Community Counseling Associates,  
Gardena, CA

Connecticut Re-Employment Workshops,  
Inc., Avon, CT

Consumer Credit Counseling Consortium  
of California, San Diego, CA

Corona Legal Services Clinic,  
Corona, CA

Countywide Outreach Program Services,  
Inc., Columbus, OH

Cox-Long Community Development,  
Inc., Harbor City, CA

Crown of Beauty Ministries,  
Rch Cucamonga, CA

Cybertouch Foundation, Issaquah, WA

Dana Point Youth Aquatic Foundation,  
Dana Point, CA

Delta Gamma Lambda Foundation, Inc.,  
Cincinnati, OH

DGI Services, Inc., Riverside, CA

Divisions Ministries, Inc., Clinton, NC

Dream Works Institute, Carlsbad, CA

Drug Free Partners, Inc., Thompson, OH

Eagle Rock, Inc., Lebanon, OH

East 93rd Street Club, Inc.,  
Cleveland, OH

Electric Vehicle Association of North  
Carolina, Durham, NC

Emanuel 2000 Partnership, Inc.,  
Swainsboro, GA

Emergency Wildlife Rehab,  
Lakeside, CA

Epiphanies, Inc., Marion, OH

Executors-Strictly Business, Dayton, OH

Families Against Violence Crime,  
Cathedral City, CA

Family Intervention Parenting Program,  
Inc., San Diego, CA

Fangs Gang, Inc., Reisterstown, MD

Fatow Ministries, Inc., Knoxville, TN

First 50 Productions, Inc., Cincinnati, OH

First Baptist Korean Church,  
Fontana, CA

Flonzie B. Wright Scholarship Fund, Inc.,  
Germantown, OH

Flyers Track Club, Inc., Cleveland, OH

Forest Green, San Diego, CA

Foundation for Chinese Christian  
Authors, Cincinnati, OH

Foundation for Chino Valley Education,  
Chino, CA

Friends of Crest, El Cajon, CA

Friends of Lulu, Lompoc, CA

Friends of the International School of  
Amsterdam, Inc., Palm Harbor, FL

Frontline Christian Center, Cypress, CA

Fulford Flag Foundation, Inc.,  
Madison, FL

Gardena Valley Art Association,  
Torrance, CA

GE Aircraft Engines African American  
Forum, Cincinnati, OH

Gene Affective Disorders Institute,  
Pittsburgh, PA

Get in the Game, Redondo Beach, CA

G.I.F.T.T. Inc., Flintstone, GA

Global Christian Education & Youth  
Ministry, Fullerton, CA

Golden Endings-Golden Retriever  
Rescue, Ostrander, OH

Goodhope Educational Group Home,  
Inc., East Point, GA

Grand Terrace Swim Club,  
Corona, CA

Granite Hills High School Girls Aquatics,  
Spring Valley, CA

Greater Cincinnati Area Safety Council,  
Addyston, OH

Greek Childrens Fund at Memorial  
Sloan Kettering Cancer Center,  
Paramus, NJ

Greenlaw Community Housing  
Development Organization, Inc.,  
Memphis, TN

Hamilton Appalachian Peoples Service  
Organization, Hamilton, OH

Hannaford Hall Social Club Assoc.,  
Hamilton, OH

Harbor Community Fund Organization,  
San Pedro, CA

Hawaiian Gardens Food Bank, Inc.,  
Hawaiian Gardens, CA

Hds, Inc., Palm Desert, CA

Healing Foundation, Pepper Pike, OH

Helping Hand Housing Association,  
Newport Beach, CA

Helping Hand Thrift Store,  
Youngstown, OH

Hemet Ballet, San Jacinto, CA

Hidden Treasures Domestic Violence  
Program, London, OH

Hill Manor I, Inc., Columbus, OH

Hill Manor II, Inc., Columbus, OH

Historical Air Museum Foundation,  
Irvine, CA

Home Together, Inc., San Diego, CA

Homer Pellegrinon Memorial  
Scholarship Fund, Gallipolis, OH

Homeward Bound House, Whitehall, OH

Horn of Salvation Ministry, Stanton, OH

Hospice by the Sea Foundation,  
Solana Beach, CA

Huntington Beach High School  
Foundation, Huntington Beach, CA

I Am Somebody, Fairfield, OH

Imani Community Action Partners, Inc.,  
Cleveland, OH

Immigration & Refugee Assistance  
Center, El Cajon, CA

Improve Foundation, Santa Ana, CA

Indio Arts Foundation, Indio, CA

International Dolphin Project,  
Incorporated, Ventura, CA

International Recovery & Development  
for Ethiopia, Fullerton, CA

International Society of Urologic  
Pathology, Washington, DC

Jericho Evangelistic Ministries,  
Lakeside, CA

Jonathan Foundation, Anaheim, CA

Jump Start Learning is Fun,  
Middletown, OH

Junior Warriors for Jesus,  
National City, CA

Juvenile Firesetter Education Council of  
Clermont County, Inc., Cincinnati, OH

Juventus Soccer Club, Tallmadge, OH

Kids in Difficult Situations, Inc.,  
San Pedro, CA

Kids with Urea Cycle Disorders Research  
Enterprise, Inc., Anaheim, CA

Kingdom Ministries, Inc., Covington, KY

Knorr Lymhedema Information and Care  
Foundation, Inc., Shaker Heights, OH

Korean American Retailers Foundation,  
Santa Ana, CA

Korean Community Public Library,  
Garden Grove, CA

La Quinta Wildcats Softball Association,  
La Quinta, CA

La Va Love Angels, Inc., Torrance, CA

Laymens Conference, Inc.,  
Lyndhurst, OH

Legacy Park, San Marcos, CA

Leipsic Association for Parks and Pools,  
Leipsic, OH

Lesbian Health News, Inc.,  
Columbus, OH

Liberty Center Historical Society, Inc.,  
Liberty Ctr., OH

Licking County Stallions, Newark, OH

Light of the World Ministries, Inc.,  
St. Petersburg, FL

Linn Skinner Foundation, Columbus, OH

Living Dreams of Ohio, Inc.,  
Columbus, OH

Living Hope, Centerville, OH

Marriage Family Enrichment Program,  
Laguna Hills, CA

Marysville Housing II, Inc.,  
Marysville, OH

McComb Community Awareness, Inc.,  
McComb, OH

Med-Life Foundation, Westminster, CA

Melissa Margaret Mueller Fund,  
Bloomington, CA

Mercy Flight of Ohio, Columbus, OH

Mercy Health System-Western Ohio  
Foundation, Springfield, OH

Metro Area Justice Interfaith Committee,  
Birmingham, AL

Mexican American Neighbor  
Organization, San Diego, CA

Michigan Street Community  
Development Corp., Memphis, TN

Mis Foundation-U-S-A-Inc.,  
San Diego, CA

Muslim Prisoner Association of America,  
Akron, OH

National Math and Science Federation,  
Inc., San Juan Capo, CA

Neighborhood Citizens Committee,  
Long Beach, CA

New Community Center, Irvine, CA

New Covenant Urban and Disabled  
Community Services, Inc.,  
San Diego, CA

New Creations Ministries, Inc.,  
La Jolla, CA

New Day Resources, Inc., Torrance, CA

New Morning Light Community  
Development, Inc., Conley GA

Niagara Historical Society, Inc.,  
Niagara, WI

North Avondale Daycare Center, Inc.,  
Cincinnati, OH

North County Winterball Association,  
Carlsbad, CA

North Hanna Foundation Educational  
Fund, Lansing, MI

Northeastern Pennsylvania Conservancy,  
Pittston, PA

Northern Ohio Branch of the American  
Association for Laboratory Science,  
Cleveland, OH

Northern Ohio Naiop Charities, Inc.,  
Independence, OH

Northwest Ohio Youth Basketball  
League, Toledo, OH

Nub Relief Rehabilitation and  
Development Society,  
Cincinnati, OH

Ohio Coalition for Music Education, Inc.,  
Columbus, OH

Ohio Emergency Medical Services  
Foundation, Wilmington, OH

Ohio Legislative Host Committee, Inc.,  
Columbus, OH

Onelife International, Inc.,  
Newport Beach, CA

Operation Youth, Inc., Portland, TN

Orphans Industries, Dayton, OH

Pacific Housing Foundation,  
San Diego, CA

Pallas Communications, Inc.,  
Cleveland, OH

Palm Springs Film Museum Group,  
Palm Springs, CA

Park Foundation for Community Health  
Improvement, Columbus, OH

Parma Community Service Network,  
Parma, OH

Pay-Up of Georgia, Inc., Savannah, GA

People Placing Pets, Riverside, CA

People With Pride, Ontario, CA

Perrysburg Playground Project  
Foundation, Perrysburg, OH

Plymouth Park Productions, Irving, TX

Positively Gay, Columbus, OH

Press Club of Toledo Scholarship  
Foundation, Toledo, OH

Prisoners Renewed Ministries, Inc.,  
Santa Ana, CA

Project Share, Inc., Defiance, OH

Prospect Foundation, Arlington, VA

Protégé Organization, Carson, CA

Provide-A-Home, Inc., Toledo, OH

Quad County Friends of Animals,  
Akron, OH

Quality Free Care, Inc.,  
National City, CA

R & J Foundation, Akron, OH

Rainbow Kids Ranch, Palm Desert, CA

Reach Back Program, Inc.,  
Cleveland, OH

Re-Entry, Inc., Fullerton, CA

Regional Youth Board, San Jacinto, CA

R H F Bunker Hill II, Inc.,  
Long Beach, CA

Richcreek Bailey Rehabilitation Services,  
Inc., Mentor, OH

Right for Harvest Ministries, Inc.,  
Columbus, OH

Riverside County Flyway Foundation,  
Newport Beach, CA

San Diego Alliance for the Future,  
San Diego, CA

San Diego Baseball Historical Society,  
San Diego, CA

San Diego County Quality of Life  
Foundation, Escondido, CA

San Diego Public Library Foundation,  
San Diego, CA

San Jose Retired Veterans, San Jose, CA

Sara Foundation, Redlands, CA

Scioto Athletic Booster, Dublin, OH

Sea Explorer Ship 294, Inc.,  
San Diego, CA

Sima Environmental Fund,  
Dana Point, CA

Simons Kids, Inc., Cleveland, OH

Somali Global Communities, Inc.,  
San Diego, CA

Southeast Civic Association, Inc.,  
Hamilton, OH

Southern California Consortium for  
Paralegal Education, Brea, CA

Southwest Technology Transfer Center,  
Inc., San Diego, CA

Start With Art, Cincinnati, OH

Step Ahead-Preschool and Schoolagers  
Program, Columbus, OH

St. Lukes Development Corporation,  
Gahanna, OH

Succeeding With Computer Technology,  
Carson, CA

Success Against all Odds, Inc., Camden, NJ

Support Committee for Maquiladora  
Workers, San Diego, CA

Technology Access Partnership  
Foundation, San Bernardino, CA

Teen Harbor, Tippencanoe, OH

Tender Hearts Family Ministries,  
Orange, CA

Theatre Mirage Productions,  
Palm Desert, CA

Therapeutic Health Centers of America,  
Santa Ana, CA

Time for Children Foundation,  
Montclair, CA

Tomorrow Foundation, Inc., Redlands, CA

Total Access, Escondido, CA

Trilby Youth Sports Foundation,  
Toledo, OH

Tri-State Housing Partnership,  
Cincinnati, OH

Truce International, Inc., Racine, WI

True Bread of Life Ministry,  
Temecula, CA

Trumbull Homes Tenant Association,  
Warren, OH

United Art Spectrum, Inc.,  
St. Croix, VI

Universal Mission Society,  
Lake Mary, FL

U S A Tongan Community,  
North Tustin, CA  
Valkyrie Theatre of Dance and Drama,  
Inc., Atlanta, GA  
Values for a Better America,  
Costa Mesa, CA  
Vanlue Parent Teacher Association,  
Findlay, OH  
Vietnam Education and Development  
Organization, Fountain Valley, CA  
Vision for African Nationals, Inc.,  
Dayton, OH  
Vision Youth Center, Long Beach, CA  
Vocalart, Inc., Columbus, OH  
Voice of Faith, Inc., Flowery Branch, GA  
Warner Booster Foundation, Inc.,  
Warner Springs, CA  
Washington School for the Blind  
Foundation, Vancouver, WA  
Water for Children Africa, Incorporated,  
El Cajon, CA  
Welcome All Park Athletic Association,  
Inc., Red Oak, GA

West Africa Support Team, Inc.,  
Cleveland, OH  
West Jefferson July 4th Streetfest,  
West Jefferson, OH  
West Price Hill Community Council,  
Cincinnati, OH  
Womens Alternatives Center, Inc.,  
Capo Beach, CA  
World Aware Reality Education,  
Yorba Linda, CA  
World Harmony Network-San Diego  
California, San Diego, CA  
World Outreach Vision Ministry,  
Springvalley, CA  
Worldwide Harvest Ministries,  
Incorporated, Germantown, OH  
You Help Foundation, Inc.,  
Birmingham, AL  
Young Mothers Program, Coshocton, OH  
Youngstown Youth Academy, Inc.,  
Youngstown, OH  
Youth Rehab and Construction, Inc.,  
Columbus, OH

Yucaipa Valley Youth Baseball  
Organization, Yucaipa, CA  
Zaharias Classic Events, Inc.,  
Cincinnati, OH

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.