

Foundations Status of Certain Organizations

Announcement 2001-66

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:

Abundant Changes Community Outreach, Detroit, MI
Adventists Affirm, Inc., Berrien Springs, MI
After Hours Resource Services, Inc., Detroit, MI
All Because of Christ, Inc., Flora, IL
Always in Season, Inc., Myakka City, FL
Amazing Grace Community Development Ctr., Detroit, MI
American Crusaders for the Education of Youth, Lansing, MI
American Mission Training Foundation, Inc., Waterford, MI
Animal Crafters, W. Bloomfield, MI
Animal Rescue & Relief Foundation of Southwest Illinois, Inc., Belleville, IL
Athens Rodeo, Athens, IL
Austin Foundation, East Lansing, MI
Avant-Garde Ministries, Marenisco, MI
Baker Youth Foundation, Inc., Flint, MI
Beath Foundation, Richmond, VA
Bedford Flyers Softball League, Temperance, MI
Belleville Fussball Club, Inc., Belleville, IL
Benton Harbor Athletic Association, Inc., Benton Harbor, MI
Beverly A. Mann Performing Arts Studio & Craft Designs, Inc., Detroit, MI
Branch County Equine Enthusiasts, Coldwater, MI

Brigham Young Family Association, Salt Lake City, UT
Business United with Officers and Youth, 5 - Bouy 5, Detroit, MI
C & J Needham Career and Development Training Institute, Detroit, MI
Cahokia Association for the Tricentennial, Cahokia, IL
Campaign Reform Project, Mount Kisco, NY
Capital City Preservation Trust, Sacramento, CA
Caribbean American Cultural Center, Oak Park, MI
Castle Acres Adult Foster Care, Inc., Iron River, MI
Central Mine M. E. Church Corp., Laurium, MI
Chelsea Film Society, Chelsea, MI
Chip Alumni Association of Southwestern Michigan, Kalamazoo, MI
Chippewa Valley Action Coalition, Clinton Twp., MI
Christian Homecare Services, Inc., Lebanon, IL
Church Helping Urban Restoration of Community & Home, Inc., Detroit, MI
Cincinnati Theological Society, Cincinnati, OH
City Cab Company Youth and Scholarship Fund Corporation, Detroit, MI
Community Concerns Alliance, Inc., Detroit, MI
Compassionate Heart Film Production Company, Inc., Fullerton, CA
Consort of Voices, Inc., Holland, MI
Crawford County Crisis Pregnancy Center, Inc., Robinson, IL
Creative Wellness Institute Corporation, Scottsdale, AZ
Crittenton-DMC Health Services, Rochester, MI
Delta Life Development Foundation of Albany, Inc., Albany, GA
Detroit Betterment Division-Unit A, Detroit, MI
Detroit Youth Endowment, Inc., Detroit, MI
Domestic Violence Intervention Program, E. Lansing, MI
Double-O-Rhythm Double Dutch & Dance Troupe, Muskegon, MI
Downriver Raiders Football Association, Lincoln Park, MI
Easna Foundation, Berkley, MI
East St. Louis Community Awareness Project, Belleville, IL

Eastside Community Development Corporation, Monroe, MI
Emanuel First Housing Corp., Lansing, MI
Emerging Communities, Inc., Littleton, CO
Empowerment Health Care Systems, Inc., Detroit, MI
End the Homeless Network, Detroit, MI
Environmental Engineering Student Society, East Lansing, MI
EREB Foundation, Inc., Atlanta, GA
Essex House Neighborhood Corporation, Annapolis, MD
Everyday Art, Detroit, MI
Extended Hands Ministries, Inc., Detroit, MI
Fatherhood Foundation, Inc., Tempe, AZ
Ferndale Arts Council, Ferndale, MI
Financial Assistance in Transacting Home Ownership, Inc., Oviedo, FL
Financial Enrichment Education Foundation, Lauderhill, FL
Forrest Organization, Atow, OH
Foundation for Ecumenical Ministries in Higher Education, Rochester Hills, MI
Friends of Artistry in Motion, Inc., Ferndale, MI
Friends of the Ott Preserve, Marshall, MI
From the Heart, Ann Arbor, MI
Gaelic League-Irish-American Club of West Michigan, Grand Rapids, MI
Gallery O, Ltd., Evanston, IL
Genesee-Lapeer-Shiawassee Critical Incident Stress Management Team, Flint, MI
German-American Heritage Foundation International, Harper Woods, MI
Gillis Foundation, Biloxi, MS
Godfrey Lee Organized Recreation for Youth, Wyoming, MI
Government Intern Training Program, Clinton Twp., MI
Great Lakes Institute for Economic Initiative, Muskegon, MI
Greater New York Association of Holocaust Survivors, Inc., Woodburgh, NY
Gross Pointe Baseball Organization, Inc., Grosse Pointe Park, MI
Hand Surgery Endowment Charitable Foundation, Chicago, IL
Haven Ministries, Grand Rapids, MI
Healingworks Institute, Inc., Scottsdale, AZ
Helping Touch Foundation, Barberton, OH

Heritage Park I Neighborhood Corporation, Annapolis, MD

Heritage Park II Neighborhood Corporation, Annapolis, MD

Hispanics Against Aids, Inc., Grand Rapids, MI

Homeless Empowerment Relationship Organization of Greater Flint, Inc., Flint, MI

Hope for Prisoners Ministries, Springfield, IL

Howell Area Junior Football League, Howell, MI

Human Resources and Services of Michigan, Inc., Saginaw, MI

Huron Valley Christian Academy Foundation, Inc., Ann Arbor, MI

In His Hands Ministries, Harrisburg, IL

Institute for Cooperation of Art and Research, Inc., New York, NY

Institute of World Traditional Medicine, Santa Monica, CA

Inter-Networks Multi Service Center, Inc., Detroit, MI

Inward Bound, Inc., Rapid River, MI

Islamic Library of Dearborn, Dearborn, MI

Jackson Avenue Community Organization, Bronx, NY

Jerry Keiper Memorial Center for Teacher Development, Champaign, IL

Joseph W. Samuels M.D. & Clarence E. Thompson Scholarship Fund, Inc., Detroit, MI

Justice for Children-Michigan Chapter, Southfield, MI

Kalamazoo Community Enrichment, Kalamazoo, MI

Keep Coming Back, Lake Orion, MI

Kirk Family Gospel Singers, Elizabethtown, KY

Land Trust of the Palm Beaches, Inc., West Palm Beach, FL

Life Choice, Inc., Detroit, MI

Link, Sturgis, MI

Livingston Citizens for Better Housing, Howell, MI

L. J. H. J. Community Development Corporation, Flint, MI

Love Joy and Peace Ministries, Houston, TX

Lynn Dennis Memorial Bass Tournament, Lansing, MI

Magalit, Ft. Worth, TX

Maiden House Ministry, Highland Park, MI

Met-Rx Foundation for Health Enhancement, Irvine, CA

Michigan Aviation Education Foundation, Inc., Grand Haven, MI

Michigan Cancer Pain Initiative, St. Clair Shores, MI

Michigan Indian Law Center, Lansing, MI

Michigan Society for Cardiovascular and Pulmonary Rehabilitation, Inc., Farmington Hills, MI

Michigan State University Black Engineering Alumni Association, Southfield, MI

Missing Childrens Network of Michigan, Inc., Traverse City, MI

Mt. Superior Wilderness Institute, Inc., Marquette, MI

National Relief Network, Inc., Grand Rapids, MI

New J Senior Citizen Center, Inc., Lansing, MI

New Rise Non-Profit Housing Corporation, Detroit, MI

Noah Productions, Urbana, IL

Northstar Housing Corporation, Lansing, MI

Oakland Housing Advantage Non-Profit Housing Corporation, Grand Rapids, MI

Oakland Leadership Council, Inc., Troy, MI

Ogr Award of Excellence, Inc., Springfield, IL

One of Us, Inc., Detroit, MI

Operation Educate, Detroit, MI

Pankin Foundation Inc., Farmington Hills, MI

Parents Against Lead, Kalamazoo, MI

Partners in Service, Inc., Detroit, MI

Paul B. Henry Scholarship Committee, Grand Rapids, MI

Pediatric Oncology Resource Team, Grand Rapids, MI

People Centers U S A, Warren, MI

Ping Athletic Scholarship Fund, Saline, MI

Pittman Memorial Non-Profit Housing Corporation, Detroit, MI

Place for Learning, Inc., Riverhead, NY

Praisefest, Grand Rapids, MI

Project Founding Fathers, Highland, MI

Pyramid Program, Inc., Southfield, MI

Quincy Preserves, Inc., Quincy, IL

Ralph Bell Crusade, Inc., Port Huron, MI

Rapid River Band Boosters Rapid River, MI

Ready About, Inc., W. Olive, MI

Reconciliation & Restoration Prison Ministries, Southfield, MI

Recovery Zone, Pontiac, MI

Roy Bill Frakes Scholarship Fund, Avon, IL

Run Around the World, Inc., Grand Rapids, MI

Ruth Resources United to Help Fellowship Corporation, Flint, MI

Safety, Inc., Gladwin, MI

Serve Across America, Dallas, TX

Shiawassee Boxing Club, Inc., Owosso, MI

Shining Light Youth Bureau, East St. Louis, IL

Side by Side Foundation, Dearborn Hts., MI

Silent Cry, Inc., Los Angeles, CA

Smiles Foundation, Carrolton, IL

Solid Ice, Big Rapids, MI

Soundbyte Incorporated, Washington, DC

Speaking of Wildlife, Mason, MI

Specialty Foundation, Auburn Hills, MI

Spectrum Ringwood Apartments, Inc., River Vale, NJ

Spiritual Israel Ministries, Detroit, MI

St. James Community Development Organization, Inc., Detroit, MI

Stop Pet Overpopulation, Inc., Port Huron, MI

Swifa Childrens Fire Safety House, Mascoutah, IL

Taguchi Academy, Inc., Allen Park, MI

T C 3 - Tower Community Concerns Committee, East Lansing, MI

Third Eye, Inc., Detroit, MI

Thorn Hospital Foundation, Hudson, MI

Tietjens Memorial Foundation, Abilene, KS

Together Strong, Inc., Venice, CA

Tri-City Wood Carvers, Saginaw, MI

Tri-Valley Education Foundation, Inc., Downs, IL

Unlimited Resources, Inc., Southfield, MI

Urban Renewal Coalition, Detroit, MI

Urban Revival Foundation, Inc., Peoria, IL

Urban Scape Development Incorporated, Grand Rapids, MI

Urban Solutions, Inc., Detroit, MI

Vandenberghe Foundation, Inc., Danville, CA

Veteran Association of Vietnam Republic, Grand Rapids, MI

Victims for Victims, Mt. Clemons, MI

Village Potters Guild, Inc., Plymouth, MI

Warrendale Community Organization, Detroit, MI

Washington 2000 Foundation, Washington, IL

Waterford Police Benevolent Fund,
Waterford, MI
West Michigan Gay Community Chorus,
Zeeland, MI
Western Michigan Health Services, Inc.,
Muskegon, MI
Wildside Rehabilitation and Education
Center, Eaton Rapids, MI
Women Involved in Giving Support,
Lake Orion, MI
Womens Auxiliary of the Womens
Opportunity House, Lansing, MI
Word Alive Outreach Ministries,
Detroit, MI
World Wide Apostolic Missions,
Mount Carmel, IL

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.