

## Foundations Status of Certain Organizations

### Announcement 2001-72

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 Generation Community Development Corporation, Jefferson City, MO  
Academy, Cedar Rapids, IA  
Afro-American Military Historical Association, Inc., Kansas City, MO  
Akwaaba, Inc., St. Louis, MO  
American Research Center, Mt. Pleasant, IA  
Americharities, Eden Prairie, MN  
Athletics for Disadvantaged and Disabled Athletes, Inc., White Bear Lake, MN  
Aware Committee, St. James, MO  
Before and After School Services, Spirit Lake, IA  
Bernard Whittington Foundation, St. Louis, MO  
Black Belt Parents Association of Missouri, Inc., St. Louis, MO  
Brainerd South Housing Group, Inc., Brainerd, MN  
Bridges Institute for Health Services Research, St. Louis, MO  
Central Lakes Snowmobile Club, Watkins, MN  
Cherryfest, Cherryville Community Betterment Organization, Cherryville, MO  
Christian Ministry Center, Willmar, MN  
Christian Teachers College St. John Under the Rock Fund, Chambersburg, PA

Christopher Foundation, Burnsville, MN  
Clay Central Everly Community School District Foundation, Everly, IA  
C.O.I.N. Betterment, Coin, IA  
Committed by Choice Ministries, Minneapolis, MN  
Community Development University and Entertainment Center, Inc., Boone, IA  
Community Health Resources, Woodbury, MN  
Compass Institute, Springfield, MO  
Computer Information Age Expo, Inc., St. Louis, MO  
Concerned Citizens for the Emergency Room & Spelman Hospital, Smithville, MO  
Council Bluffs Parenting Coalition, Inc., Council Bluffs, IA  
Crossroads Ministries, Goldfield, IA  
Do the Right Thing of Greater St. Louis, Inc., St. Louis, MO  
Doug Stanton Ministries International, Big Lake, MN  
Duluth Woodland Community Center, Inc., Duluth, MN  
Dutchmen Dutchgirl Athletic Booster Club, Owensville, MO  
Eden Prairie ABC Foundation, Eden Prairie, MN  
Education & Housing Equity Project, Minneapolis, MN  
Egbe Omo Oduduwa, Inc., Minneapolis, MN  
Equipment Replacement Fund, St. Louis, MO  
Evangelical Human Care, St. Paul, MN  
Exchange Club Foundation of Brainerd, Inc., Brainerd, MN  
Family Life Skills Learning Center, Inc., Plano, IA  
Family YMCA of Muscatine Endowment Foundation, Muscatine, IA  
Faribault Ice Arena Association, Faribault, MN  
Feed the Children, Inc., University City, MO  
Foundation for Senior Housing Options, Minneapolis, MN  
Freedom Foundation, Inc., Lees Summit, MO  
Friends of Decorah Public Library, Inc., Decorah, IA  
Friends of Lacey-Keosauqua State Park, Keosauqua, IA  
Friends of the Green, Inc., Litchfield, CT

Friends of the Saint Paul Riverfront Stadium, St. Paul, MN  
Fully Reciprocal Theatre Company, Minneapolis, MN  
Gateway Center for Development and Learning, Inc., St. Louis, MO  
Great Northern Ball Association, Minneapolis, MN  
Hale Mahaolu Ehiku, Inc., Kahului, HI  
Hopkins Varsity Basketball College Scholarship Fund, Minnetonka, MN  
House of Pain, Inc., Waterloo, IA  
H.R. Services of St. Paul, St. Paul, MN  
Hurricanes E.S.A., Edina, MN  
Immaculate Heart of Mary Our Lady Queen of Heaven, Minnetonka, MN  
Interfaith Council of Greater Sun Lakes, Inc., Sun Lakes, AZ  
Interns, Inc., Pleasant Hill, CA  
Iowa Citizens for the Arts Education, Inc., Des Moines, IA  
Jazz Partners, Des Moines, IA  
Joplin Area Aids Resource Center, Inc., Joplin, MO  
Juneteenth Historical Commemoration Association, St. Louis, MO  
Karaoke Kare of Missouri, Inc., Marthasville, MO  
Keenes Creek Youth Organization, Duluth, MN  
Koshkonong Volunteer Fire Dept., Koshkonong, MO  
Lakeville Area Historical Society, Lakeville, MN  
Lee County Rabbitary, Inc., Bishopville, SC  
Legion of Friends, Carmel, CA  
Library of Lives, Lees Summit, MO  
L.O.V.E. Home, Inc., Hermantown, MN  
LRC Partners Foundation, Inc., Troy, NY  
Lubavitch of Iowa, Inc., Des Moines, IA  
Luv-N-Care, Inc., Sedalia, MO  
Mabel Youth, Inc., Mabel, MN  
Macon County Crisis Center, New Cambria, MO  
Main Stage Productions, Inc., Kansas City, MO  
Marathon Area Historical Society, Marathon, IA  
Marquette Learning Institute, St. Louis, MO  
Matoska Neighborhood Association, White Bear Lake, MN  
Midwest Tarlton Institute of Marine Education, Bloomington, MN

Minnesota Aviation History and Education Center, Inc., St. Paul, MN  
Mission-A Catholic Worker Community, St. Cloud, MN  
Missouri Black Bass Unlimited, Inc., Clinton, MO  
Mt. Pleasant Neighborhood, St. Louis, MO  
National Native American War Memorial Complex, Incorporated, Chapter Oak, IA  
Network for Prep., Inc., Bettendorf, IA  
New Harmony Care Center, Inc., Richfield, MN  
Nguzo Saba Community Studio, St. Paul, MN  
Nisswa Enhanced Reading Foundation, Nisswa, MN  
North Lilbourn Development, Inc., Lilbourn, MO  
Northland Opera Theater Experience, Duluth, MN  
Northside Economic Development Council, Inc., Minneapolis, MN  
One Small Step, St. Paul, MN  
Parents Together Network, Inc., Marion, IA  
Patch, Ballwin, MO  
Paths Unlimited, Minneapolis, MN  
People Place, Minneapolis, MN  
Philip & Adeline Woods Memorial Fund, Yanceyville, NC  
Pilot Grove Community Athletic Association, Pilot Grove, MO  
Playground, Inc., Buffalo, MO  
Port Morris Neighborhood Development Corporation, Bronx, NY  
Presbyterian Homes-Wedum Affordable Housing, Inc., Arden Hills, MN  
Quite Light Opera Company, St. Joseph, MN  
Ralls County Community 2000, Inc., Perry, MO  
Recover America, Inc., Joplin, MO  
Recovery Road, Inc., St. Paul, MN  
Red Wing Public Schools Foundation, Red Wing, MN  
Responsible Adults & Youths, Ofallon, MO  
R.O.F. Reins of Freedom, Avon, MN  
Roots Program, St. Paul, MN  
Save Iowas Civil War Monument Foundation, W. Branch, IA  
Shelly Dorgan Memorial Scholarship Fund, Minneapolis, MN  
Simien Foundation for Seniors, Inc., Kansas City, MO  
Southern California Allstars, Garden Grove, CA

Southwest Missouri Youth Baseball Club, Carl Junction, MO  
Special Needs Association, Cresco, IA  
Springfield Community Theatre Group, Springfield, MN  
St. Andrews Assisted Living Services, St. Louis, MO  
St. Charles Basketball Club, St. Charles, MO  
St. James Opera House Restoration Project, Inc., St. James, MN  
St. Louis Northside Coaches Association, St. Louis, MO  
Starving Artists Entertainment Group, Inc., Edina, MN  
Stewartsville Community Betterment Association, Stewartsville, MO  
Stoddard County Inter-Agency Council, Dexter, MO  
Suburban Documentation Project, St. Paul, MN  
Summit Psych Care, Pleasant Hill, MO  
Teen Pregnancy Prevention Action Council, Alexandria, MN  
Tom Peterson Memorial Foundation, Sioux City, IA  
Trees for Tomorrow, Newton, IA  
Tumwater Hardball Association, Tumwater, WA  
Twin Cities Business Foundation, St. Paul, MN  
United Neighborhoods of Jennings, Inc., Jennings, MO  
Urban Hope Ministries, Inc., Minneapolis, MN  
Voce Magna, Blaine, MN  
West End Elderly Housing Corporation, Saint Louis, MO  
Wild Rice Electric Trust, Mahanomen, MN  
Willow Springs Medical Assistance Program, Willow Springs, MO  
Winterset Fire Fighters Association, Inc., Winterset, IA  
Youth Gospel Music Conference, Inc., St. Louis, MO

sification of foundation status in the Internal Revenue Bulletin.

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 clas-