

## Foundations Status of Certain Organizations

### Announcement 2001-78

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:

African American Cultural Center, Inc.,  
Lumberton, NC  
Algerian Relief Foundation, Inc.,  
Cary, NC  
Alliance Educational Fund,  
Alexandria, VA  
American Friends of English National  
Opera, New York, NY  
Andrews Youth Football Association,  
Andrews, NC  
Apollon Art Research Foundation, Inc.,  
Claverack, NY  
Arc of Mecklenburg County  
Condominiums, Inc., Charlotte, NC  
Asian-American Cultural Society,  
Philadelphia, PA

Assistance in Dialysis Expenses, Inc.,  
Charlotte, NC  
Assisted Living Legal Defense &  
Education Fund, Inc., Herndon, VA  
Association of Virginia Artisans, Inc.,  
Waynesboro, VA  
Badin-Harristown in Home Enrichment  
in Reading Program, Badin, NC  
Belyi Foundation, Brevard, NC  
Benco, Corvallis, OR  
Bethany Bible Institute, Inc.,  
Plainfield, NJ  
Bone and Muscle Cancer Research and  
Awareness Foundation,  
Bala Cynwyd, PA  
Brownlee Non-Profit Housing  
Corporation, Durham, NC  
Build, Inc., Sanford, NC  
Cape Fear Community Development  
Corporation, Fayetteville, NC  
Carolina Stage Company, Fayetteville, NC  
Cary First Planned Partners Ministry,  
Inc., Cary, NC  
Center for Academic Excellence,  
Naples, NC  
Center for Children of Separation and  
Divorce, Charlotte, NC  
Chaparral Rails to Trails, Inc.,  
Roxton, TX  
Charlotte Wine & Food Weekend, Inc.,  
Charlotte, NC  
Chatham Citizens for Responsible  
Development, Siler City, NC  
Cherubs the Assoc. of Congenital  
Diaphragmatic Hernia Research,  
Creedmor, NC  
Childcare Advocates for Response &  
Empowerment, Inc., Smithfield, NC  
Christian Relief Ministries, Incorporated,  
Advance, NC  
Community Networking Association,  
Virginia Beach, VA  
Concerned Citizens Coalition for Equal  
Opportunity and Equality,  
Naperville, IL  
Constitutional Tradition and Education  
Corporation, Durham NC  
Craven Community Chorus,  
New Bern, NC  
Cross Ministries, Garner, NC  
Cub Scout Pack 52 Endowment Fund,  
Inc., Morgantown, WV  
Danny McLean Memorial Scholarship,  
St. Paul, NC  
Disability Express, Raleigh, NC  
Eagles Wings Ministries International,  
Burke, VA  
Ease, Inc., Durham, NC

East Coast State Community Development Corporation, Virginia Beach, VA  
 East Mecklenburg Exceptional Childrens Booster Club, Charlotte, NC  
 Ebenezer Baptist Church Child Care Center, Rocky Mount, NC  
 Ebony-Ivory International, Inc., Baltimore, MD  
 Egregor, Inc., Faith, NC  
 Elizabeth City Neighborhood Corporation, Elizabeth City, NC  
 Fat Guy Charities, Inc., Charlotte, NC  
 Filipino-American Senior Citizens of Los Angeles, Los Angeles, CA  
 First Baptist Housing Development, Inc. II, Lumberton, NC  
 First in Families, Inc., Charlotte, NC  
 Foundation for Sustainable Development, Carrboro, NC  
 Foundation for the Historical and Cultural Preservation of Inigenou, Elkins, WV  
 Friends for Animals of Green County, Snow Hill, NC  
 Friends of the Belle Haven Marina, Alexandria, VA  
 Fund for Investigative Reporting, Inc., Asheville, NC  
 Garlyn, Inc., Shelby, NC  
 G.E.M. Community Services, Inc., Edison, NJ  
 Gilbert Theater, Fayetteville, NC  
 Global Institute of Environmental Scientists, Alexandria, VA  
 Global Response Service Corporation, Herndon, VA  
 Golf Shop-Headquarters for Jr. Golf, Inc., Norfolk, VA  
 Greater Manassas Tournament Softball Foundation, Manassas, VA  
 Guardians of Wildlife, Dale City, Va  
 Guilford County Association of Scuba Personnel, Oak Ridge, NC  
 Hampton Roads Early Music Society, Norfolk, VA  
 Hand to Eye Workshop & Studio, Incorporated, Durham, NC  
 Harold C. Enloe Lodge No. 1 of the Fraternal Order of Police Foundation, Inc., Asheville, NC  
 Heritage Square Apartments, Inc., Siloam Springs, AR  
 High Point Youth Sports Council, Inc., High Point, NC  
 Highlands-Cashiers National Public Radio Assoc., Inc., Cashiers, NC  
 HR Housing, Inc., Milwaukee, WI  
 Hyline Rescue Team, Inc., Harrisonburg, VA  
 In Step Ministries, Inc., Greensboro, NC  
 Institute for Training and Development, Herndon, Va  
 International Coalition for Aids Research and Education, Sterling, VA  
 International Federation of Conservation & Wildlife, Cleveland, OH  
 Isle of Wight Educational Foundation, Smithfield, VA  
 J.D. Grant Ministries, Inc., Sylva, NC  
 Joint Committee for Persons with Disabilities, Elizabeth City, NC  
 Joyland Foundation, Durham, NC  
 Justice for Children Corporation, Durham, NC  
 Kehilah Kashrus, Inc., Brooklyn, NY  
 Kelly M. Alexander Sr. Leadership Institute, Charlotte, NC  
 Kennesaw Non-Profit Housing Corporation, Santa Monica, CA  
 Knights of Windmaster, Inc., Lillington, NC  
 Laurel Springs Educational Foundation, Ojai, CA  
 Limits, Washington, DC  
 Living Free Program, Inc., Roanoke, VA  
 Living in the Word International, Midlothian, VA  
 Love Foundation, Winston Salem, NC  
 Lumbee Tribe of Cheraw Indians Dept. of Programs & Administration, Inc., Pembroke, NC  
 Lyric Theatre, Inc., Poquoson, VA  
 Mackall Foundation for the Arts, Inc., Arlington, VA  
 Mary's Learning Center, Inc., Thomasville, NC  
 Mecklenburg Youth Council, Inc., Charlotte, NC  
 Metropolitan Washington Council for Homeless Veteran, Inc., Washington, DC  
 Montgomery County Young Mens Christian Association, Troy, NC  
 Music Mothers of Meagher County, Incorporated, White Sulphur Springs, MT  
 Neighborhood Community Builders, Inc., Greensboro, NC  
 New Bern Volunteer Firefighters Ladies' Auxiliary, New Bern, NC  
 New Covenant Christian Center, Philadelphia, PA  
 New Tomorrow World Ministries, Inc., Kearneysville, WV  
 New Vinland Foundation, Rockport, ME  
 NFL Alumni Charities of Arizona, Tucson, AZ  
 Noble Quest, Ltd., Hillsborough, NC  
 Northern Wizards Wrestling Club, Cambridge, MN  
 Nutrition for Children, Inc., Demopolis, AL  
 Ohio Valley Multiple Sclerosis Society, Inc., Weirton, WV  
 Panhandle Humane Society, Inc., Kearneysville, WV  
 Park II Non-Profit Housing Corporation, Santa Monica, CA  
 Pastoral Biblical Counseling Center, Inc., Scotts, MI  
 Peacehaven, Inc., Warrensville, NC  
 Peter Gammons Ministries International, Altamonte, VA  
 Pets are Worth Saving, Inc., Sanford, NC  
 Pitt County Historical Reenactors, Greenville, NC  
 Plaza II Non-Profit Housing Corporation, Redono Beach, CA  
 Project Motivation Education, Inc., Charlotte, NC  
 Racers Reward, Inc., Concord, NC  
 Radical Changes Ministry, Raleigh, NC  
 Reach Teach and Touch Ministries, Bryson City, NC  
 Real Theatre Company, Boone, NC  
 Rebecca Gray Davis Memorial Fund for Children, Inc., Morgantown, NC  
 Reclaiming Our Youth, Inc., Centerville, VA  
 Regional Family Service Enterprise, Inc., High Point, NC  
 Rough River Area Enhancement, Inc., Leitchfield, KY  
 Rowan County Youth Soccer Association, Inc., Salisbury, NC  
 Severt-Holston League of Residents, Marion, VA  
 Sisters in the Name of Love of the Roanoke Valley, Inc., Roanoke, VA  
 SMP Retreat Center, Twin Lake, MI  
 Soar Corp. International, Virginia Beach, VA  
 Soaring In Education, Dresden, ME  
 Soldiers Memorial A.M.E. Zion Church Foundation, Inc., Salisbury, NC  
 Southeastern Case Management Network, Greensboro, NC  
 Southwest Area Network, Inc., Birmingham, AL  
 Spruce Pine Housing Authority, Inc., Spruce Pine, NC  
 St. Paul's Family Resources, St. Paul, MN

Statesmen, Inc., Charlotte, NC  
Sunset Ministries, Ft. Worth, TX  
Third World Outreach (TWO), Inc.,  
Bronx, NY  
Timberlake Restoration Fund, Inc.,  
Lynchburg, VA  
Tithe Luv, Inc., Norfolk, VA  
Triad Community Artspace, Inc.,  
Greensboro, NC  
Triad Radio Project, Greensboro, NC  
Tularcitos Parent Club,  
Carmel Valley, CA  
Twin Rivers Quilters, New Bern, NC  
Ujamma, Incorporated, Charlotte, NC  
United Burial Fund, Inc.,  
Chesapeake, VA  
United Ralph Bell Crusade for Christ  
Ministry of Billy Graham,  
Clarksburg, WV

Voter Education and Equal  
Representation, Inc., Charlotte, NC  
VQHA Ray Melton Youth Scholarship  
Fund, Montpelier, VA  
Wake Electric Care, Inc., Wake Forest, NC  
Walking by Faith Prophetic Ministry,  
Inc., North Chicago, IL  
Westview Bible College, Inc.,  
Rocky Point, NC  
Westview Summer Baseball Softball  
Association Norton, CT  
Willow Care, Raleigh, NC  
Woodbridge Foundation, Inc.,  
Woodbridge, VA  
World Engineering Partnership for  
Sustainable Development, Inc.,  
Alexandria, VA  
York Non-Profit Housing Corporation,  
Santa Monica, CA

Youth Taking Charge, Arlington, VA

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.