

Foundations Status of Certain Organizations

Announcement 2001–85

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:

100 Black Men of Valdosta, Inc.,
Valdosta, GA
Affordable Housing Concepts, Inc.,
Clayton, GA
Alliance for a Responsible Swine
Industry, Inc., Burgaw, NC
Alternatives to Violence Project USA,
Inc., Albany, GA
American Saddlebreed Special
Commissioned, Inc., Madison, GA
Arc of Union Co., Maynardville, TN
At-Risk Childrens-Teens Shelter, Inc.,
Atlanta, GA
Atlanta Doo-Wopp Association, Inc.,
Fayetteville, GA
Atlanta World Basketball Championships
Organizing Comm., Inc.,
Atlanta, GA
Barbara A. Hayes Breast Cancer
Foundation, Inc., Melbourne, FL
Bartow Blaze Fastpitch Softball, Inc.,
Bartow, FL
Bay County Council for Children, Inc.,
Panama City, FL
Birth Health, Inc., Atlanta, GA
Blacks United for Youth-Cobb, Inc.,
Marietta, GA
Building Hope, Inc., Atlanta, GA
Camp Kaleidoscope, Inc., Alpharetta, GA
Center Court, Inc., Baton Rouge, LA
Chosen Ministries, Inc., Augusta, GA

Christian Mental Health Services, Inc.,
Duluth, GA
Circle of Love, Inc., College Park, GA
Citizens Coalition for Responsible
Power, Inc., Tampa, FL
Community Reinvestment Concepts, Inc.,
Clayton, GA
Consumer Law Center of the South, Inc.,
Atlanta, GA
Cup, Inc., Decatur, GA
Dale Davis Foundation, Inc.,
Boca Raton, FL
Economical Hope Development, Inc.,
Morrow, GA
Emmanuel Southside Community
Enrichment Center, Inc., Atlanta, GA
Fishing Hall of Fame, Inc.,
Daytona Beach, FL
Freemind Generation, Inc., Atlanta, GA
Friends of Bowden, Inc., East Point, GA
Friends of Georgia Cycling, Inc.,
Sharpsburg, GA
Friends of Ghana, Inc., Macon, GA
Friends of Goethe, Inc., Atlanta, GA
Frog hop, Inc., Atlanta, GA
Fulton Parks Foundation, Inc., Atlanta, GA
Fundacor Heart Foundation, Inc.,
Woodstock, GA
Global Health Service, Charlotte, NC
Golf Hall of Fame, Inc., Atlanta, GA
Greater Atlanta Inner City Games, Inc.,
Atlanta, GA
Greyt Friends, Inc., Marietta, GA
Hall of Success, Inc., Atlanta, GA
Help our Youth USA International, Inc.,
Ellenwood, GA
Hot Club of Atlanta, Inc., Decatur, GA
Jesse Solomon Scholarship Foundation,
Inc., Madison, FL
John Chambers, Inc., Atlanta, GA
Kennesaw Youth Football Association,
Kennesaw, GA
Korean-American Helping Hands
Organization, Inc., Mableton, GA
Lee's Mill Action Team, Inc.,
Plymouth, NC
Lifeline Academy, Inc., College Park, GA
Little Rock Housing Authority Technical
Assistance Organization,
Little Rock, AR
Maarji Institute, Inc., Fayetteville, GA
Macon County Community Housing
Development Corporation,
Montezuma, GA
Mary Lin Capital Campaign, Inc.,
Atlanta, GA

Marys Covenant Child Care and
Learning Center, Inc., Atlanta, GA
Med. Help International, Inc.,
Melbourne Beach, FL
Mike Elk Foundation, Carrollton, GA
Ministry Resource Group, Inc.,
Atlanta, GA
Montgomery Improvement 40th
Anniversary Foundation,
Montgomery, AL
Morven Landmarks, Inc., Columbus, GA
National Community Development, Inc.,
Plantation, FL
Nehemiah Community Development
Corporation, Inc., Riverdale, GA
Oakwood Non Profit Housing
Corporation, Mt. Dora, FL
Outreach Center, Inc., La Grange, GA
Owens Community Caring & Sharing,
Inc., Decatur, GA
Park Terrace Living Center, Lebanon, TN
Partnership of Atlanta Congregations,
Inc., Atlanta, GA
Peachtree Christian Foundation, Inc.,
Atlanta, GA
Pediatric Life Support International, Inc.,
Macon, GA
Philippine Medical Society of Florida,
Inc., East Coast Chapter,
Neptune Beach, FL
Portsbridge Foundation, Inc.,
Dunwoody, GA
Prime Life Foundation, Inc., Plano, TX
Rest Haven Nursing Home Auxiliary,
Ripley, MS
Rosslyn Counseling Ministry, Inc.,
Jonesboro, GA
Safe Start USA, Inc., Winter Park, FL
Sanford Festivals, Inc., Sanford, NC
Skua Productions, Inc., Atlanta, GA
Smith College Club of Atlanta,
Atlanta, GA
Solid Rock Ranch, Inc., Valdosta, GA
South Central Community Development
Corp., Memphis, TN
South Georgia Soccer Club, Inc.,
Douglas, GA
Southeast Community Development
Corporation, Memphis, TN
Southside Mega Flood Task Force, Inc.,
Albany, GA
Suwanee Community Development
Corp., Live Oak, FL
Sword of the Word, Inc., Augusta, GA
Twenty-First Century Senior Services,
Inc., Memphis, TN

Tybee Island Land Trust, Inc.,
Tybee Island, GA
Uhuru, Inc., Atlanta, GA
United Christian Childrens Fund,
Winter Springs, FL
United States Deaf Table Tennis
Association, St. Augustine, FL
Vaughan Perry Foundation, Inc.,
Marion, AL
Vaughan Thomasville Foundation, Inc.,
Thomasville, AL
Victory Network, Inc., Albany, GA
We Share, Inc., College Park, GA

Wilbur Foundation, Inc., Atlanta, GA
Wild Care, Inc., Denver, NC
Youth United for Prosperity,
Norcross, GA

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 contrib-

utors 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.
