

## Foundations Status of Certain Organizations

### Announcement 2001-89

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:

- Academie-Therapeutic Equestrian Park, Gladwin, MI
- Affection Connection Rescue League, Macomb, MI
- Affordable Housing Ventures, Inc., Dade City, FL
- Affordable Neighborhood Economic Development, Inc., Jacksonville, FL
- Aids Memorial Monument Foundation, Inc., Orlando, FL
- Airseds Institute, Inc., Holland, MI
- All Kentucky Ag Expo, Inc., Lexington, KY
- American Cross Foundation, Amarillo, TX
- American Foundation for Education in Health Care, Inc., Tampa, FL
- Angels Group, Inc., Leesburg, FL
- Angelvision, Inc., Parsippany, NJ
- Association of Ethiopian Community in Colorado, Inc., Aurora, CO
- Athletic Booster Club, Inc., New Smyrna Beach, FL
- Atlantic Non-Profit Housing Corp., Los Angeles, CA
- Autism Community of the Upper Midwest, Fargo, ND
- B.V. Assisted Living, Inc., Melbourne, FL
- Bay Area Cheerleader Association, Inc., Tampa, FL
- Bird Lovers of the Bluegrass, Inc., Lexington, KY
- Black-Footed Ferret Recovery Foundation, Wheatland, WY
- Black Wolf Farm, Inc., Lipan, TX
- Blessed Sacrament Athletic Boosters Association, Inc., Fort Mitchell, KY
- BRE CD, Inc., Chicago, IL
- Candyland Kinder Kollege Enterprise, Marrero, LA
- Cave Services, Inc., St. Petersburg, FL
- Cedar Springs Volunteer Fire Department, Inc., Scottsville, KY
- Central Florida Center for Grieving Children, Inc., Maitland, FL
- Chase Place Housing, Inc., Dunn, NC
- Cherith House Ministries, Inc., Blackey, KY
- Childrens Hope International, Inc., Plant City, FL
- Christ Healing & Restoration Ministries, Inc., Walton, KY
- Christ the Redeemer Foundation, Inc., Louisville, KY
- Circle Non-Profit Housing Corporation, Elizabethtown, KY
- Citizens Against Domestic Violence, Inc., New York, NY
- CJS Angels, Inc., Maitland, FL
- Cloverport Community Volunteer Fire Department, Incorporated, Cloverport, KY
- Colins Park, Inc., Ormond Beach, FL
- Community Fund for America, Colchester, VT
- Comprehensive Healthcare Services, Inc., Auburn, AL
- Concern Citizens of Tripoli, Inc., Loughman, FL
- Cornelia Llubeser Family Fund, Inc., New York, NY
- Cristoasis, Elgin, IL
- Daughters of Jerusalem, Inc., Louisville, KY
- Deaf Heritage Library and Cultural Center, Lehi, UT
- Deb Richard Foundation, Inc., Ponte Vedra Beach, FL
- Dogwood Invitational, Inc., Jacksonville, FL
- Dorton Volunteer Fire Department, Dorton, KY
- East Bay Rockies Fast Pitch Girls Softball, Inc., Wilmauma, FL
- East Little Rock Community Development Corporation, East Little Rock, AR
- Eastern KY Needy Childrens Foundation, Pikeville, KY
- Emerald Coast Foundation, Fort Walton Beach, FL
- Equal Start Child Development Center, Inc., Jacksonville, FL
- Eye Research Foundation, Albany, NY
- Faith in Action in Northwest Florida, Inc., Pensacola, FL
- Family Services Home Makers, Inc., Philadelphia, PA
- Far Corners Medical Missions, Inc., Cerritos, CA
- Fishing for Success, Inc., Gainesville, FL
- Fleming County Hospital Foundation, Inc., Flemingsburg, KY
- Florida Association of Healthy Starts Coalition, Inc., Clearwater, FL
- Florida Horse Trainers Association, Brooksville, FL
- Florida Indian Alliance, Inc., Petersburg, FL
- Florida Performing Arts, Inc., Ormond Beach, FL
- Forsyth Foundation, Inc., Golden Valley, MN
- Friends of the Lynn Haven Library, Inc., Lynn Haven, FL
- Friends of Wakulla Springs State Park, Inc., Wakulla Springs, FL
- Good Shepherd Christian Charities, Mitchell, IL
- Grace Citadel of Social and Job Training Programs, Inc., Newark, NJ
- Green Networking for Orange County, Gibsonia, PA
- Half Moon Bay Coastside Sister City Committee, Half Moon Bay, CA
- Havanna Non-Profit Housing Corporation, Tampa, FL
- Health Alliance Foundation, Inc., Louisville, KY
- Helping Hand Financial Services, Inc., Dade City, FL
- Henry Clay Football Boosters, Inc., Lexington, KY
- HPC Foundation For Hospice Care, Port Smith, AR
- Independence Civic Association, Independence, KY
- Institute For Health and Human Performance, Inc., Orlando, FL
- International Leadership Foundation, Inc., Altamonte Springs, FL

International Peace Contest,  
Beachwood, OH

Isef Kentucky, Inc., Louisville, KY

Jacksonville Community Access  
Network, Inc., Jacksonville, FL

Kanapaha Park Development Committee,  
Incorporated, Gainesville, FL

Keenes Creek Youth Organization,  
Duluth, MN

Kids Safe Education Foundation,  
Encino, CA

Kinsman Transportation, Inc., Orlando, FL

Korean Association of North Florida,  
Inc., Jacksonville, FL

Lansing Housing Commission City-Wide  
Resident Council, Lansing, MI

Lee Middle School Foundation, Inc.,  
Orlando, FL

LUCI Let us Conserve, Del Rio, TX

Managed Care Institute, Harleysville, PA

Management Technologies International,  
Inc., Poulsbo, WA

Mangrove Action Group, Naples, FL

Marion Non-Profit Housing Corporation,  
Tampa, FL

Maryland Space Research Institute, Ltd.,  
Columbia, MD

Mason County Historical Society, Inc.,  
Maysville, KY

Medical Mission-Ecuador, Inc.,  
Nicholasville, KY

Mercy Ministries, Inc., San Jose, CA

Michaele Vollbracht Humanitarian  
Foundation, Inc., Safety Harbor, FL

National Alliance for Quality Health  
Care, Inc., Clearwater, FL

National Animal Health Alliance, Inc.,  
Trilby, FL

National Forensic Science Technology  
Center, Inc., Largo, FL

Network of Humane Organization of  
Florida, Inc., Beverly Hills, FL

Neustart Social Services, Inc.,  
Eagan, MN

New Beginnings of South West Florida,  
Inc., Sarasota, FL

New Heart, Ashland, KY

New Life Hope Foundation, Inc.  
Orlando, FL

North American Indian Center of Western  
Florida, Inc., Homosassa Springs, FL

Northside Improvements Corporation,  
Lexington, KY

Oasis Ministries International, Inc., of  
Tampa Florida, Ormond Beach, FL

Ohio Black Expo Boxing Association,  
Inc., Cleveland, OH

Ohio County Kinship, Inc., Hartford, KY

Old James County Chapter of East  
Tennessee Historical Society,  
Ooltewah, TN

Open Door Community Services, Inc.,  
Titusville, FL

Operation Win, Inc., Houston, TX

Orlando Singers, Inc.,  
Altamonte Springs, FL

Pals Society, Inc., Milton, FL

Parent Education Project, Sanford, FL

Pet-A-Pup Therapy Dogs, Inc.,  
Cape Coral, FL

Philadelphia Support Resources Corp.,  
Jamison, PA

Plantation Retreat and Conference  
Center, Inc., Tallahassee, FL

Pleasant Hills Dolphins Swim Team,  
Pleasant Hill, MO

Proud to be Good Charitable Foundation,  
St. Augustine, FL

Punjabi Sangh of Florida, Inc.,  
Altamonte Springs, FL

Reach Out International, Inc.,  
Clendenin, WV

Reaching Out Against Guns Endangering  
Our Youth, Inc., Jacksonville, FL

Reaching Out For Christian Kids,  
Scottsville, KY

Reality Check, Inc., Leesburg, FL

Renewed Hope, Inc., Bartlesville, OK

Rex Logan Dean Hoskins Memorial  
Fund, Inc., Manchester, KY

Rising Suns Home, Inc., Greensboro, NC

Rybnikov Foundation, Inc., Osprey, FL

Safehouse Ministries, Inc., St. Louis, MO

Santa Fe High School Band Booster  
Association, Inc., Santa Fe, NM

Search & Rescue Dogs of Broken Arrow  
Oklahoma, Inc., Broken Arrow, OK

Seven Hills Charitable Fund, Inc.,  
Spring Hill, FL

Shaktikrupa Charitable Foundation, Inc.,  
Tampa, FL

Shelter to Endemic Wildlife Appreciation  
Recovery Discovery, Orlando, FL

Shiloh Foundation, Rockville Center, NY

South Louisville Football Association,  
Louisville, KY

Space Coast Water Ski Club, Inc.,  
Melbourne, FL

Sparta Volunteer Fire Department,  
Sparta, KY

Speaking Life Ministries, Inc.,  
Wilmington, DE

St. John Lutheran School Foundation,  
Inc., Ocala, FL

Sunset Terrace Resident Organization,  
Little Rock, AR

Tampa Jazz Club, Inc., Tampa, FL

Theatre of the Mind, Inc., Glendale, CA

Thistleberry Ministries, Belfair, WA

Time Has Come Ministry, Inc.,  
Miami, FL

Turning Point of Brevard, Inc.,  
Merritt Island, FL

Twin City Performing Arts, Inc.,  
Monroe, LA

Velvet Bird Cage, Chicago, IL

Victim Trauma Care, Inc.,  
Tallahassee, FL

Volunteer Firefighter Charitable Trust,  
Panama City, FL

WCC II, Inc., Uncasville, CT

West Central Florida Urban League  
Sponsoring Committee, Inc., Ocala, FL

West Fresno School District Foundation  
No. 1819326, Fresno, CA

What's Up Club, Houston, TX

Wheelchair Sports USA, Inc., of Florida,  
St. Petersburg, FL

Wildlife Sanctuary Fund, Inc.,  
Ormond Beach, FL

Wiseburn Education Foundation,  
Hawthorne, CA

Youth in Action, Covington, KY

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.