

Foundations Status of Certain Organizations

Announcement 2001-94

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:

A Better Way Community Development Corporation, Miami, FL

Abundant Harvest Ministries, Dania, FL

Academy of Business and Commerce, Inc., Ft. Lauderdale, FL

Adonis Family Farms, Inc., Fort Myers, FL

Agape Communications Institute, Inc., Fort Lauderdale, FL
 Aqua Trek Marine Education Center, Inc., Ft. Myers, FL
 Art for Humanity, Inc., Tamarac, FL
 Awareness America, Inc., Boca Raton, FL
 Berean Benevolent Fund, Inc., Albany, LA
 Big Brothers Big Sisters Association of Florida, Inc., Ft. Lauderdale, FL
 Birmingham Music Club Endowment, Birmingham, AL
 Branches of Love, Inc., Miami, FL
 Broward Center for Living, Inc., Fort Lauderdale, FL
 Canton Community Development Corporation, Canton, MS
 Caribbean Agricultural Research Institute, Inc., Miami, FL
 Caribbean Aid, Inc., Johnstown, PA
 Caribbean Development Research Institute, Inc., Miami, FL
 Center for African Cultural Studies, Inc., Miami, FL
 Childrens & Survivors Fun, Inc., Miami, FL
 Coalition for Mississippi's Children, Jackson, MS
 Community Alliance for Economic Development, Miami, FL
 Community Development & Housing Alliance, Ridgeland, MS
 Community of People, Inc., Jackson, MS
 Cortez Community Center, Inc., Bradenton, FL
 Creating Jobs for Life Worldwide, Inc., Coral Gables, FL
 Cultura Italiana, Inc., Coral Gables, FL
 Dennis Dreams Ministries, Inc., West Palm Beach, FL
 Diabetic Foundation of America, Inc., West Palm Beach, FL
 Dothan-Houston County Rotary Foundation, Inc., Dothan, AL
 E-Comb, Inc., Miami Beach, FL
 Eudrama Ministries, Inc., Clinton, MS
 Ekdikeo Rising, Inc., Coral Springs, FL
 Emmanuel Haitian Christian Community Center, Inc., Miami, FL
 Equal Housing Fund of Florida Corp., Miami, FL
 Faith House International, Inc., Boca Raton, FL
 Family Approach to Child Enrichment, Inc., Miami, FL
 Family Life Matters Institute, Inc., Riverdale, GA
 Family Resource Connection, Inc., Venice, FL
 Feeding the Mind Foundation, Inc., Miami, FL
 Female and Safe, Inc., New York, NY
 Flames Youth Basketball, Riviera Beach, FL
 Fort Lauderdale Community Development Corporation, Inc., Ft. Lauderdale, FL
 Friends of Sandoway House Nature Center, Inc., Boca Raton, FL
 Friends of the West Palm Beach Public Library, Inc., W. Palm Beach, FL
 Future Champs, Inc., Hialeah, FL
 Gamma Theta Educational Foundation, Inc., Starkville, MS
 Glades Jim Wilson Real Life Crusade, Inc., Belle Glade, FL
 Gods Rest Ministries, Inc., Okeechobee, FL
 Gold Coast DMDA, Inc., Coral Gable, FL
 Golden Wattle Refuge, Inc., Vero Beach, FL
 Good Ole Boys Club, Inc., Parrish, FL
 Grand Prix Foundation, Inc., Homestead, FL
 Greater Mt. Calvary - Calvary Care (Community Vision Development Agency, Inc.), Jackson, MS
 Guatemalan-American Childrens Foundation, Inc., Coral Gables, FL
 Heart Acts to Follow, Inc., Miami, FL
 Heartland Safety Clowns, Inc., Sebring, FL
 Hialeah Athletic Association, Inc., Hialeah, FL
 Historical Foundation of Palm Beach County, Inc., West Palm Beach, FL
 Historical Knights Building, Inc., Pt. Charlotte, FL
 Holy Redeemer Independent Episcopal Church, Inc., Ft. Lauderdale, FL
 Hope House of Jackson, Jackson, MS
 Hope Springs, Inc., Boca Raton, FL
 House of Refuge, Inc., Latana, FL
 Iglesia Biblica Buenos Nuevas, Inc., Palm Beach Gardens, FL
 Jazz Hall Friends, Birmingham, AL
 Key West Aids Memorial, Inc., Keywest, FL
 Kids Prep. Child & Train Ctr., Grenada, MS
 La Hora Bautista, Miami, FL
 Latin American Communications Network, Inc., Miami, FL
 Lees Tae Kwan Do Charity, Inc., N. Palm Beach, FL
 Light Up Miami, Inc., Miami, FL
 Look Organization-Literacy of Our Kids, McComb, MS
 Loving Family Foundation, Inc., West Palm Beach, FL
 Marine Mammal Conservancy, Inc., Key Largo, FL
 Medical Foundation of Southwest Florida, Inc., Ft. Myers, FL
 Miami Affordable Housing, Inc., Miami, FL
 Miami Wildcats, Inc., Miami, FL
 Mission Possible Ministries, Inc., Naples, FL
 Mississippi Confederated Child Care Nutrition, Inc., Tunica, MS
 Mississippi Criminal Justice Assoc., Jackson, MS
 Mount-Horeb Community Action Agency, Inc., Hollandale, MS
 Mr. B's Learning Center, Inc., Pearl, MS
 Narrow Gate Publications, Inc., Dania, FL
 National Retinoblastoma Research & Support Foundation, Inc., Miami, FL
 Opportunities and Enrichment Services, Inc., Miami, FL
 Opportunities, Inc., Milford, CT
 Palm Beach County Childrens Cultural Community Center, Inc., West Palm Beach, FL
 Patton Lane Community Civic Center, Enid, MS
 Peterbos Outreach, Belzoni, MS
 Phlex Diversified Service, Inc., Jackson, MS
 Pike County United Way, Inc., (Association of Pike County Charities, Inc.), Troy, AL
 Project Debby, Inc., Hypoluxo, FL
 Protecting Our Loved Ones-Polo-International, Miami, FL
 PWA Nourishment Organization, Inc., Margate, FL
 Quality Housing Foundation, Inc., Miami, FL
 Recovery Haven, Inc., North Miami, FL
 Redland Tropical Gardens Botanical Foundation, Inc., Homestead, FL
 Rescue Autistic Society Corp., Miami Beach, FL
 Sarasota Youth Baseball Club, Inc., Sarasota, FL
 Seabreeze Elementary-PTO, Brandenton, FL
 Second Home Daycare Center, Inc., Ellisville, MS
 Set Free Ministries, Richland, MS
 Sheridan Foundation, Inc., Miami, FL

South Florida Storm, Inc., Miami, FL
South Florida Super Bowl Host
Committee Foundation, Inc.,
Miami, FL
South Florida Veterans Foundation, Inc.,
Miami, FL
South Florida Youth Scholarship
Foundation, Inc., Boca Raton, FL
St. Columbia Interfaith Schools, Inc.,
Utica, MS
St. Francis Village, Inc.,
Coral Springs, FL
St. Thomas Community Services, Inc.,
Hollywood, FL
Strong Families, Inc., Hattiesburg, MS
Sunlight Ministries, Inc.,
Brookhaven, MS
Temple Finance, Inc., Louin, MS
Tender Loving Care Complex, Inc.,
Cape Coral, FL
Tomorrows Leaders, Inc., Avon Park, FL
Trinity Parents League, Natches, MS
Trumpeter Foundation, Inc., Miami, FL
Tuscaloosa Voices of Tomorrow, Inc.,
Tuscaloosa, AL
USA Police Athletic League, Inc.,
Palm Beach Gardens, FL
Visionaries Incorporated, Lauderhill, FL
Vulcan Charity Golf Foundation, Inc.,
Birmingham, AL
W. H. Roberts Foundation, Inc.,
Coconut Grove, FL
Walthal County Animal Shelter,
Tylertown, MS
Wayne Johnsons Pre-School, Inc.,
Oxford, MS
Wesley Youth Foundation, Inc.,
Jackson, MS
Wiregrass STEP Foundation, Dothan, AL
Witnesses for the Eucharistic Jesus
Foundation, Jackson, MS
Women Fighters for Democracy Corp.,
Miami, FL
Womens Coalition for the Disadvantaged,
Inc., Plantation, FL
Womens Institute for Creativity, Inc.,
Miami, FL
Wonder Education, Inc., Miami, FL
World Nature Preserve, Inc., Miami, FL
Youth Philharmonic Orchestra, Inc.,
Miami, FL

with the revised classification as to
foundation status. Grantors and contribu-
tors may thereafter rely upon such rul-
ing 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 classi-
fication of foundation status in the Inter-
nal Revenue Bulletin.

If an organization listed above sub-
mits information that warrants the re-
newal of its classification as a public
charity or as a private operating founda-
tion, the Internal Revenue Service will
issue a ruling or determination letter