

Foundations Status of Certain Organizations

Announcement 2001–97

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:

21st Century Economic Development Corporation, Detroit, MI
A Family Affair by Jessie, Inc.,
Lauderdale Lakes, FL
Abused Womens Abode Kindling Education, Inc., Salem, AR
Acorn Educational Foundation,
Santa Rosa, CA
Ahkami Foundation, Inc., Clifton, NJ
Aids Interfaith Network of Sacramento Valley & the Foothills,
Sacramento, CA
Angelhouse Corp., Petaluma, CA
Angolacare, Inc., Washington, DC
Arena Theatre and School, Inc.,
Minneapolis, MN
Arkadelphia Housing Authority Resident Organization, Arkadelphia, AR
Arts Awareness Project, Rolla, MO
Asia Pacific Management Association,
Long Beach, CA
Autistic Childrens Project for Humane Education, Mill Valley, CA
Biodrama Institute of San Francisco,
Mill Valley, CA
Boys & Girls Clubs of the Keys Area, Inc., Key West, FL
Brentwood 202 Senior Housing, Inc.,
Oakland, CA
British American Theatre Company,
San Rafael, CA

Brues Academy, Oakland, CA
Buffalo River Stewardship Foundation,
Ltd., Harrison, AR
Butterflies for Kids, Erie, PA
Camp Me and My Family, Calistoga, CA
Capital City Boys & Girls Club,
Jefferson City, MO
Childrens Explorium, Inc., Cottekill, NY
Christian Youth Fund, Eureka, CA
C.J.I. Association, Inc., Little Rock, AR
Clarke Training High School Alumni Association-Chicagoland Connection,
Chicago, IL
Colusa County Youth Education Foundation, Inc., Colusa, CA
Community Coalition Corporation,
Fort Smith, AR
Community Outreach & Reentry Services for Men, Inc., Vallejo, CA
Consortium for the Advancement of Children, Richmond, CA
Cornerstone Shady Oaks Corporation,
Sacramento, CA
Corporacion Para el Desarrollo Integral de Hormigueros CD,
Hormigueros, PR
Crucian Sea Kids, Inc., St. Croix, VI
Dade Teamworks, Inc., Coral Gables, FL
David L. Snead Scholarship Foundation,
Detroit, MI
Del Norte Youth Football, Inc.,
Crescent City, CA
DeQueen Sevier County Caring and Sharing Fund, DeQueen, AR
Diamonds in the Rough Community Service Corporation of Greater,
Little Rock, AR
Doris Tate Crime Victims Foundation,
San Rafael, CA
Dragonmaker Productions, Portland, OR
Dream Quest, Inc., Little Rock, AR
Fall River Wild Trout Foundation,
Sacramento, CA
First Responders of Minot, Minot, ME
Forest Sentinels in Science, Inc.,
McCloud, CA
Friends of California Parks,
Sacramento, CA
Fulton County Child Abuse Prevention Council, Rochester, IN
GC&G Corporation, Jacksonville, AR
Glorious Communications Network,
Berkley, CA
Golden Angels Club LJ, Sweethome, AR
Grant County Amateur Radio Club, Inc.,
Sheridan, AR

Grass Valley Police Activities League, Inc., Grass Valley, CA
Greater Goals Foundation, Inc.,
San Diego, CA
Help for a New Day, W. Helena, AR
His Ideas, Inc., Red Bluff, CA
Historic Farmhouse Foundation,
Gold River, CA
Historic First Presbyterian Church Preservation Foundation, Napa, CA
Historic Research Foundation,
Kansas City, MO
Homes II U, Inc., Jonesboro, AR
Homeward Bound, Inc., Penryn, CA
Hope Pregnancy Care Center,
Blyteville, AR
Hot Springs Aids Resource Center,
Hot Springs, AR
Hyperbaric Oxygen Medical Foundation,
Glendale, CA
Inspirations, Little Rock, AR
International Feline Foundation,
Santa Ana, CA
Isaiah 55 Feeding Ministry,
Pittsburg, CA
Jefferson Reeves Sr. Health Center, Inc.,
Miami, FL
Kneady Hands, Bay Point, CA
Kolobok Arts Inspiration Assn.,
Mercer Island, WA
LA Best Care, Los Angeles, CA
Leadership and Development for Children of the South, Inc.,
West Memphis, AR
Light for the Nations, Inc., Yuba City, CA
Lions Club of Oakland Foundation,
Lafayette, CA
Love One Plaza, Inc., Miami, FL
Luciel Beasley Foundation, Vallejo, CA
Mandala Institute, Inc., Sacramento, CA
Melanoma Society of America,
Walnut Creek, CA
Military Heritage Foundation,
Eureka, CA
Ministries of Jesus Christ, Benton, AR
Mitochondrial Disorders Foundation of America, Concord, CA
Multi-Cultural Theater Group,
Fairfield, CA
Music for Seniors & the Disabled, Inc.,
Arroyo Grande, CA
Nadias Ministry for the Middle East, Inc.,
Oakland Park, FL
Napa Pain Resources, Inc., Napa, CA
National Day of Prayer of Russellville AR, Russellville, AR

Natomas Animal Rescue,
Sacramento, CA
New World Youth Ballet, Arcata, CA
North Bay Performing Arts Association,
Petaluma, CA
Northern California Regional Computer
Network, Chico, CA
Nurseoptions Foundation, Concord, CA
Omnilife, Inc., Sacramento, CA
Our Brothers Keeper, Santa Rosa, CA
Owasso Animal Defense Fund–OADF,
Owasso, OK
Paddling to Atlanta 1996, Inc.,
Santa Rosa, CA
Palm Tree Enterprises, Menlo Park, CA
People Helping People of South
Charleston Ohio, Inc.,
South Charleston, OH
Philbricks Place A California Non-Profit
Public Benefit Corp., Yuba City, CA
Positive Alternative, Inc., Miami, FL
Positive Self Esteem for Supportive
Services, Stockton, CA
Power of Gods Word Ministries,
Placerville, CA
Power Surge, Vallejo, CA
Pulaski County Crime Stoppers,
N. Little Rock, AR
Radio Hope, Phoenix, AZ
Rainbow Real Estate Professionals,
Sacramento, CA
Random Acts of Kindness Foundation,
Berkeley, CA
Reliable Medical Transportation, Inc.,
Star City, AR
Restoring Sight International, Inc.,
New York, NY
Rio Linda Pro. Rodeo, Inc.,
Rio Linda, CA
Royal Stuarts Scottish Performers Guild,
Salinas, CA

RPC Net, Rohnert Park, CA
Rural Medicaid Transportation, Inc.,
Warren, AR
Russellville Youth Baseball Association,
Inc., Russellville, AR
Safaris, Inc., Broken Arrow, OK
Service First of Northern California,
Stockton, CA
Shakespeare at the Beach,
Stinson Beach, CA
Shem Tov, Inc., Brooklyn, NY
Sierra Foothills All Weather Track
Project, Inc., Cedar Ridge, CA
Sierra Theatre Arts Growth Exchange,
Davis, CA
Society of Grumpy Old Men and Friends,
Little Rock, AR
Solar Connections, Fort Bragg, CA
Solutions, Lodi, CA
Sonoma-Chambolle Musigny Sister
Cities, Inc., Sonoma, CA
South Valley Behavioral Counseling
Services, Phoenix, AZ
Southeast Fayetteville Community
Center, Inc., Fayetteville, AR
St. Christopher Childrens Pre-Teen
Educational and Medical Foundation,
Renton, WA
St. Francis Elderly Haven of Rest,
Stockton, CA
Summer Street, Springdale, AR
T.M.J. Society of California,
Cameron Park, CA
Tri-County Medicaid Transportation,
Inc., Warren, AR
Tucker Financial Management,
Lodi, CA
Twin Counties Swim League, Inc.
Benicia, CA
Twin Lakes Yaba Scholarship Fund,
Mountain Home, AR

Under the Spotlight, Antioch, CA
Underground Gold Miners of California
Museum, Alleghany, CA
United Pastors of Sacramento,
Sacramento, CA
Vallejo Crimestoppers, Inc., Vallejo, CA
Viking Boys Basketball Organization,
Antelope, CA
Washington Deming Study Group,
Rockville, MD
Weecare Too, Inc., Yellville, AR
Women in Telecommunications,
Alamo, CA
Woodland House of Mercy,
Woodland, CA
Worldwide Christian Church Ministries,
Inc., Alhambra, CA
Youth Dream Video Productions,
Sacramento, CA

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
with the revised classification as to
foundation status. Grantors and contrib-
utors 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.