Foundations Status of Certain Organizations

Announcement 2001–100

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:

20th Century Unlimited, Santa Fe, NM ABM Sports, Inc., Austin, TX Academy of Restaurant Training, Inc., Bala Cynwyd, PA Acadian Centre Acadien, Inc., Abbeville, LA Acadiana Soccer Association, Inc., Opelousas, LA Access Information Fund, Inc., White Plains, NY Activecare, Inc., Moriarty, NM Adoption Information Foundation, Tulsa, OK African American Scholarship Foundation, New Orleans, LA African and African American Business Foundation, Gary, IN African and American Organization Corporation, Bronx, NY African Queens Community Foundation, Inc., Austin, TX Agape Community Health Services, Inc., Monroe, LA Albert H. and Constance Saunders Foundation, Silver Spring, MD Alliance for Medical Care, Great Falls, VA

American Boxer Rescue Association, Tulsa, OK American Computer Education, Inc., Lucas, OH Americas Theatre Group Corp., Coral Gables, FL Art & Understanding, Inc., Albany, NY Arts India Council, Baton Rouge, LA Augustus Straker Bar Foundation, Troy, MI Austin Great Wall Chinese School AGCS, Austin, TX Barron Foundation, Los Angeles, CA **Bay Area Female Executives** Association, Corpus Christi, TX Bella Vista Public Library Foundation, Bella Vista, AR BFL Foundation, Oceanside, CA Bienville Foundation, New Orleans, LA BioSafe Donor Registry, Inc., Lake Forest, IL Biscayne Bay Foundation, Inc., Coconut Grove, FL Boys & Girls Club of the Choctaw Nation, Inc., Talihina, OK Brother to Brother, Beaumont, TX Caribbean-American Educational Foundation, Del City, OK Caring Hands of Central Louisiana, Inc., Alexandria, LA Caring Strokes, Inc., Los Angeles, CA Carl Albert Foundation, Oklahoma City, OK Catholic Scholarship Fund, Inc., Kenner, LA CCCarts, Inc., Oklahoma City, OK Centex Club 12, Inc., Waco, TX Central Oklahoma Clinical Forensic Consultants, Inc., Oklahoma City, OK Centro Chicano, Inc., El Paso, TX Choctaws for Democracy, Inc., Antlers, OK Christ is Lord Child Care Food Program, Baton Rouge, LA Christian Family Development Association, Clinton, OK Citizens Programs Corporation, Boston, MA Claras Little Lambs Preschool Academy, Inc., New Orleans, LA Clark Trails Associations, Inc., Otisco, IN Claud Gill Arena Association, Duncan, OK **Colorado Preservation Housing** Corporation, Greeley, CO Comanche Cultural Compact, Inc., Apache, OK

Community in Schools of Oklahoma, Inc., Shawnee, OK Community Visions Unlimited, New Orleans, LA **Conservation Foundation for Polk** County, Inc., West Des Moines, IA Crosslink, Inc., Bryan, TX Cuero New Generation Community Theatre, Cuero, TX Cypress Black Bayou Zoological Association Garden, Inc., Benton, LA Dawn, Inc., Baton Rouge, LA Deaf Culture Project, Cleveland, OH Decision Healthcare, Baton Rouge, LA Dolby Providers, Inc., New Orleans, LA Double Eagle Resources Development Corporation, El Paso, TX Downtown Jacksonville, Inc., Jacksonville, AR Drug-Free Wimberley, Inc., Wimberley, TX East Harlem Renewal Homes-Housing Development Fund Company, Inc., Hellgate Station, NY Eastwood Area Community Development Corporation, Houston, TX EcoTelesis International, Inc., Agoura Hills, CA El Paso Hispanic Chamber of Commerce Educational Development, El Paso, TX El Shaddai Enterprises, Los Angeles, CA End-Time Christian Evangelical Ministry, Bensalem, PA End Time Messengers, Inc., Adair, OK Endwar, Olympia, WA Environmental Education Institute, Inc., Tampa, FL Ernest Kelly Outreach, Inc., Midway, GA E.T.W. Ministries, Inc., Tulsa, OK Exodus 20, Pueblo, CO Expect a Miracle Foundation, Dana Point, CA Eye Light Publishing, Inc., Minneapolis, MN Faith Hope & Love Ministries, Inc., Norman, OK Faith Ministries, Inc., Baton Rouge, LA Family Life Community, Inc., Abbeville, LA Family Making, Pleasanton, CA Feather Awards, Inc., Mission Viejo, CA Feed-A-Child, Inc., New Orleans, LA Foresight Affordable Housing-Vineland, Inc., Rockville, MD Four Pines Care and Transitional Center, Inc., Houston, TX Free Spirit Community Development Corporation, New Orleans, LA

Friends for Waialua Town, Waialua, HI Friends in Unity Social, Tulsa, OK Friends of the Shin Enkan, Inc., Bartlesville, OK Friends of Yerevan State University, Farmington Hills, MI Friendship Relief, Inc., San Antonio, TX Gabriel Assistance Ministries, Inc., Victoria. TX Gamma Rho International Educational Foundation, Inc., Tallahassee, FL Gateway Vocational and Restoration Center, Carson, CA Geary Avenue Homeless Mission, Inc., Oklahoma City, OK Geronimo Monument, Incorporated, Portal. AZ Global One, Casa Grande, AZ Gods Monument Bible Excursion World USA, Phillipsburg, NJ Gods News Publications, Channelview, TX Goldbeck Towers Good Samaritan Housing, Inc., Sioux Falls, SD Golden Rule Clothes Closet & More, Ft. Smith. AR Gonzales Independence Homes, Inc., San Antonio. TX Grass Roots Investments, Inc., New Orleans, LA Greater New Orleans Health Center. New Orleans, LA Greater Trinity Christian Learning Academy, Everett, WA Green Country Assistance Program, Inc., Porter, OK Gujarati Samaj of Oklahoma, Inc., Oklahoma City, OK Healthy Lifestyles, Inc., Shreveport, LA Heartland of America Fund, Inc., Oklahoma City, OK Heartland Sailing Foundation, Oklahoma City, OK Heartland Volunteers Recognition Association, Oklahoma City, OK Helping Hands in Hardin, Inc., Hardin, MT Helpline Soul Rescue Ministry, Inc., Baldwin, NY Highway Dog Animal Help, Inc., Riesel, TX Hunter's Brotherhood Alumni Alumnae, Inc., New Orleans, LA In the Mighty Name of Jesus Christ Ministry, Cleveland, OH Incarcerated Hearts, Corpus Christi, TX Indo American Charities, Inc., Vidalia, GA

Institute for Community Development, Inc., Silver Spring, MD Institute for Inner Peace, Maryville, IL Institute for Substainable Power, Inc., Highlands Ranch, CO Interagency Commission for Youth, Inc., Pine Bluff, AR Interfaith Volunteer Caregivers of Southwest Louisiana, Inc., Lake Charles, LA International Aviation Ministry, Inc., Tulsa, OK International Film Fund, Broken Arrow, OK Iranian Cultural Community of Austin, Inc., Austin, TX Jacksonville Chamber Foundation, Inc., Little Rock, AR James H. Young Foundation for the Support of Experimental Therapies, Harahan, LA Kansas Little League, Incorporated, Kansas. OK Kenner Club, Inc., Kenner, LA Kent House, Inc., New Orleans, LA Lafayette Youth Organization, Lafayette, LA LHM, Inc., Shreveport, LA McCurtain County Bar Association Scholarship Fund, Inc., Idabel, OK Mother Goose Day Care, Inc., Natchez, MS Muscle Music, Inc., Austin, TX Nana Kwadwo Adu II Foundation for Ghana, New Orleans, LA National Guard Association of OK Scholarship Foundation, Inc., Oklahoma City, OK New Life Mens Ministries, Inc., Broken Arrow, OK New Mummers Repertory, Inc., Oklahoma City, OK New Orleans Area Literacy Coalition, Inc., New Orleans, LA New Orleans Center for Living, Inc., New Orleans, LA New Orleans Sister Cities, Inc., Mandeville, LA New Year Coalition, New Orleans, LA Nigerian Union Tulsa, Incorporated, Tulsa, OK Oklahoma Center for Grief and Loss and Life Transition, Inc., Oklahoma City, OK Oklahoma Code Enforcement Association, Del City, OK

Oklahoma Emergency Medical Technicians Association Foundation, Tulsa. OK Oklahoma Oil & Gas Museum, Inc., Yukon, OK Oklahoma Railway Heritage Association, Inc., Oklahoma City, OK Old Sallisaw High School Association, Sallisaw, OK Ouachita Valley Heritage Museum and Society, W. Monroe, LA Pioneer Technology Center Foundation, Inc., Ponca City, OK Project Mobilization International, Inc., Bixby, OK Rae Valley School, Burton, TX Randolph Drug Abuse Resistance Education, Randolph AFB, TX Rauch, Inc., New Orleans, LA Real Life Ministries, San Antonio, TX Recycled Computers for Kids, Inc., Baton Rouge, LA Riviera Volunteer Fire Dept., Inc., Riviera, TX Roots and Wings Foundation, Oklahoma City, OK Saving Kids Unlimited, Inc., New Orleans, LA Seekers of Wisdom, Inc., Oklahoma City, OK Slidell Liver Support Group, Inc., Slidell, LA South Side Community Improvement Association, Inc., Monroe, LA Southern Providers, Inc., Harvey, LA Southside Restoration, Inc., Jennings, LA Southwestern Louisiana Homeless Coalition, Inc., Lake Charles, LA Sports Club of Jennings, Jennings, LA SSAFE Foundation, Shawnee, OK St. Bernard Community Outreach, Violet, LA St. Martin Deportes Ministry for the Poor, New Orleans, LA Star Medical Transportation, Inc., Athens, LA Sue Eakin Institute for the Study of Plantation Life, Inc., Palmetto, LA Suno School of Social Work Graduate Alumni, Inc., New Orleans, LA Taking Action, Incorporated, Austin, TX Teen Town Council, Inc., Vinita, OK Temple of Truth of the Gospel of Jesus

Christ of the Apostolic Faith, Inc.,

Broken Arrow, OK

Thrift Town, Llano, TX Tots Day Care and Preschool, Inc., New Orleans, LA Treme Historical Development Corporation, New Orleans, LA Tulsa Area Aquatic Alliance, Inc., Tulsa, OK Tulsa Senior Citizens Center for the Deaf, Inc., Tulsa, OK Vacherie Youth Organization, Vacherie, LA Virginia Miniex Memorial Scholarship Fund, Lafayette, LA Vision Evangelism, Inc., Tulsa, OK Wagoner Band Booster Club, Wagoner, OK Webb Alliance, Inc., San Antonio, TX Webbers Falls Historical Society Museum, Webbers Falls, OK WINGS Youth Outreach, Mission, TX Working Womens Money University, Oklahoma City, OK Youth Haven, Inc., Laredo, TX Zion Hill Development Education Center, Grambling, LA Zion Human Resources and Development Corporation, New Orleans, LA Zion Travelers Baptist Church Outreach Ministries, Inc., Reserve, LA

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.