

Foundations Status of Certain Organizations

Announcement 2001-105

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:

4T Ministry, Inc., San Jose, CA
75 Lyerly Residents Council,
Incorporated, Houston, TX
Abundant Rain, Inc., Amarillo, TX
African Business Group ABG,
Dallas, TX
A.H.S. Enterprises, Inc., Houston, TX
Akido of Santa Barbara, Santa Barbara, CA
All Star Kids Day Care, Houston, TX
Alumni Association of Brooks Institute,
Santa Barbara, CA
American Indian Cultural & Business
Council-AICBC, Dallas, TX
Ancient Eyes Foundation, Oxnard, CA
Antelope Valley Youth Football
Association, Bakersfield, CA
Apostolate for Catholic Truth and
Service, Fresno, CA
Applied Geography Conferences, Inc.,
Denton, TX
Asian-American Association Clothing the
Needy, Stockton, CA
Asthma Watch Advocates Reinforcing
and Educating Aware, Lancaster, TX
Athens-Henderson County
Crimestoppers, Malakoff, TX
Beaumont Federation of Neighborhood
Associations, Beaumont, TX
Believers Bible Fellowship, Inc.,
Missoula, MT
Bellerive Residents Council,
Incorporated, Houston, TX

Benbrook Firefighters Association, Inc., Benbrook, TX

Bi Stone Economic Strategy Team, Inc., Teague, TX

Big Horn River Guide Company, Inc., Billings, MT

Big Sky Gymnastic Booster Club, Great Falls, MT

Brain Games USA, Duncanville, TX

Brothers of West Liberty Foundation, Inc., Liberty, TX

Brownwood Area Habitat for Humanity, Inc., Brownwood, TX

Buenaventura Theatre Group, Ventura, CA

California Broadcasters Foundation, Sacramento, CA

California Industrial Safety Council, Inc., Bakersfield, CA

Canyon Community Center, Inc., Hungry Horse, MT

Carmel Literacy Arts Society, Carmel, CA

Carmel Valley Trail & Saddle Club Community Foundation, Inc., Salinas, CA

Carpinteria Creek Foundation, Carpinteria, CA

Cedar Gardens Tenant Association, Fresno, CA

Center for Attitudinal Healing Dallas, Inc., Dallas, TX

Center for Hope, Inc., Tacoma, WA

Center for Internet Mail Education and Research, Santa Cruz, CA

Chances, Inc., Terrell, TX

Charles Tolbert Ministries, Inc., Midland, TX

Chestnut Corporation, Bellaire, TX

Child Support Investigations, Inc., Santa Ana, CA

Childrens Advocacy Network, Mammoth Lakes, CA

Childrens Special Moments, Inc., Conroe, TX

Chinese Physical Culture Plus, Inc., Houston, TX

Coastline Organization of People with Aids-HIV, La Marque, TX

Connie M. Pate Memorial Scholarship Fund, Beaumont, TX

Core Performance Manufactory, Dallas, TX

Corner Boxing Club, Inc., Arlington, TX

Corpus Christi Club Estates Swim Team Parents Club, Corpus Christi, TX

Corvallis Quick Response Unit, Corvallis, MT

Court Appointed Special Advocates of Angelina County, Inc., Lufkin, TX

Cup of Water International Ministries, Inc., Bay City, TX

Dallas Hispanic Criminal Justice Association, Dallas, TX

Dan McPherson Memorial Foundation, Lubbock, TX

DARE Montana, Helena, MT

Deaf Educational Access Foundation, Palo Alto, CA

Down Syndrome Partnership of Tarrant County, Inc., Fort Worth, TX

Dr. Thomas S. Mackey Educational Trust, Galveston, TX

Drum Not Guns, Inc., Dallas, TX

Eagle Fest, Emory, TX

Elks Park Scholarship and Charity Fund, Merced, CA

Emmaus House, Hollister, CA

Encouragement Ministries, Inc., Morgan Hills, CA

Envirohome, Santa Cruz, CA

Equadorables, San Jose, CA

Extended Hope Youth Program, Lancaster, TX

Fillmore FFA Booster Club, Fillmore, CA

Firstplus Employees Foundation, Dallas, TX

Fish Camp Fire Volunteers Auxiliary, Fish Camp, CA

Fort Worth Beat the Heat Racing, Fort Worth, TX

Foundation for the Development of Critical Thought, Inc., Arlington, TX

Foundation for the Missions of Coromoto, Salinas, CA

Four Corners Community Outreach, Inc., Richmond, TX

Friends of the Rink, Inc., Butte, MT

Friends of the Shelter Tobacco Valley Animal Shelter, Inc., Eureka, MT

Geriatric Assessment Plans, Inc., Irving, TX

Glacier Affordable Housing Foundation, Kalispell, MT

Golden State Human Service Continuum, Inc., New Haven, CT

Golden State Track Club, San Jose, CA

Great Race Automotive Hall of Fame, Inc., Granbury, TX

Greater Fairfield Restoration Association, Inc., Fairfield, TX

Hagerman Quick Response Unit, Inc., Hagerman, ID

Hall of Fame of Golf, Inc., The Woodlands, TX

Hazel-Lisa-McMurrin Foundation, Lake Arrowhead, CA

Health and Environment International, Los Altos, CA

Health Education Alliance Foundation, Great Falls, MT

Henderson County Arts Council, Athens, TX

Hispanic Festival, Inc., Florissant, MO

Hope Restoration, Inc., Dallas, TX

Houston Council on Sexual Dependency Recovery, Houston, TX

Humble Beginnings Emergency Assistance Center, Humble, TX

Idaho Trauma System Development Coalition, Boise, ID

In Depth Ministries, Inc., Houston, TX

Indian Culture Center-Spring, Spring, TX

Indico Foundation, Fort Worth, TX

Institute for Comprehensive Understanding, Sunnyvale, CA

Irving Together, Inc., Irving, TX

Jerusalem Ministries, Inc., Houston, TX

Jim Caruthers Ministries, Inc., Justin, TX

J.R. Richard Foundation for the Homeless, Dallas, TX

Jungle Gym Daycare, Inc., Culbertson, MT

Kalispell Dramatic Arts Company, Inc., Kalispell, MT

Kerman Bible Studies, Fresno, CA

Kerman Unified Education Foundation, Kerman, CA

Kern County Royals Baseball Club, Bakersfield, CA

Kern Musicians Association, Bakersfield, CA

Kindness Foundation, Dallas, TX

Kingdom Stewardship Ministries, Inc., Lewisville, TX

Kings Highway Ministries, Incorporated, Fresno, CA

Knights of Care, Dallas, TX

Lancelot Bell Foundation, Los Gatos, CA

Laurell Akers Ministries, Inc., Tomball, TX

Lighthouse Redemption Center, Camarillo, CA

Lisa L. Netsch Foundation, Highland Vill, TX

Livingston Area Cultural Arts and Activities Center, Inc., Livingston, MT

Love Foundation, Houston, TX

McCampbell Institute, Monterey, CA

Midlothian Amateur Baseball Association, Inc., Midlothian, TX

Ministerio Vida Y Luz, Odessa, TX

Miracle Healing Ministry, Stevensville, MT

Montana County Fire Wardens Association, Stanford, MT
Montana Mens Foundation, Bozeman, MT
Montana River Action Network Fund, Inc., Bozeman, MT
Montana Tribal Business Information Network, Incorporated, Billings, MT
Monterey County Appointed Special Advocate Association, Monterey, CA
Monterey Peninsula-Nanao Friendship Association, Marina, CA
Montessori Phoenix Projects, Inc., Gaviota, CA
Nash Country School, Inc., Toluca Lake, CA
National Association of Presidential Assistants in Higher, Washington, DC
National Disaster Search Dog Foundation, Inc., Ojai, CA
Network Ministries Fellowship, Inc., Arlington, TX
New Creation Ministry, Inc., Nacogdoches, TX
New Creations Recovery, Inc., Porterville, CA
North Grassland Wildlife Foundation, Newman, CA
North Richland Hill Citizens Police Academy Alumni Association, N. Richland Hills, TX
North Texas Housing & Management Corp., Plano, TX
North Texas Select Softball, Southlake, TX
Northern Santa Barbara County Athletic Roundtable, Inc., Santa Maria, CA
Northwest Pharmacist Recovery Network, Fircrest, WA
Oleander & Sunset Park Association, Bakersfield, CA
One Church One Child of North-North Central Texas and Surrounding, Arlington, TX
One Foundation Ministries, Inc., Dallas, TX
Opera San Joaquin, Fresno, CA
Others, Inc., Waxahachie, TX
Out of the Madness Charity, Inc., Dallas, TX
Pacific Grove Feast of Lanterns, Inc., Pacific Grove, CA
Palo Pinto County A&M Club, Mineral Wells, TX
Paso Robles Police Activities League, Paso Robles, CA
Pearl Longbines Cottage for Children, Inc., Amarillo, TX

Philippians 413 Ministries, Missoula, MT
Phoenix Data Center of Santa Clara County, Inc., Los Gatos, CA
Proclaim Ministries, Plano, TX
Professional Football Referees Association Charities, Plano, TX
Progressive Economic Opportunity Programs for Local Efforts, Inc., Wichita Falls, TX
Prop Foundation, Inc., Missoula, MT
PTA California Congress of Parents Teachers and Students, Inc., Morgan Hill, CA
Red River Emmaus Community, Incorporated, Wichita Falls, TX
Rotarun Ski Club, Inc., Hailey, ID
Rural Community Health Centers, Lemoore, CA
San Angelo Business-Education Coalition, Inc., San Angelo, TX
San Benito County Athletic Foundation, Hollister, CA
Sandon Bailey Foundation, Coppell, TX
Santa Barbara Air Fair, Inc., Goleta, CA
Santa Barbara Sister Cities Association-Yalta, Santa Barbara, CA
Say No To Drugs, Dallas, TX
Seawind, Inc., Seaside, CA
Segeh Gospel Mission, Inc., San Jose, CA
Sensible Solutions the Institute, Inc., Missoula, MT
Services for the Medically Disadvantaged, Fort Worth, TX
Sexual Abuse Intervention Network of Dallas, Inc., Dallas, TX
Shields Valley Foundation, Inc., Clyde Park, MT
Sierra Scholarship Foundation, Inc., Bishop, CA
Somers Volunteer Firefighters Association, Inc., Somers, NY
South Texas Prison Outreach, Inc., Bay City, TX
Special Family Ministries, Irving, TX
Special Pets Incorporated, Dallas, TX
Spruce Island Foundation, Sunnyvale, CA
Storm Shelter Counseling for the Fissures of Men of Ventura County, Ventura, CA
Structural Engineers World Congress, Los Altos, CA
Stump Enrichment Ministry for Church & Family, Dallas, TX
Summitt Place, Inc., Butte, MT
Sun & Star 1996, Dallas, TX

S. Y. Larrick Memorial Library Foundation, Whitefish, MT
TCC Alumni Association, Conroe, TX
Team Aztecas Sports, Dallas, TX
Teen Court of Hopkins County, Sulphur Springs, TX
Tegloma Texas Chapter, Incorporated, Houston, TX
Total Care Living Center, Houston, TX
Transplants Are Us, Missoula, MT
Ulysses-Cora Cephas House of San Marcos Texas, Dallas, TX
Unified Charities of Texas, Inc., Austin, TX
United Kids Charity Group, Inc., Incline Village, NV
Vessels for Jesus Prison Missions, Inc., Midlothian, TX
Vietnam Helicopter Pilots Association, Mineral Wells, TX
Vineyard Press, Kalispell, MT
West Houston Community Center, Inc., Houston, TX
Westside Food Pantry, Patterson, CA
Wildwood Center for Walking, Inc., Saint Paul, MN
Wishing on the Lone Star, Inc., Mesquite, TX
Wit Foundation for Artists, Dallas, TX
Women Against Sexual Harassment, Irving, TX
Womens Resource Video Library, Somers, MT
Youth Education Systems, Inc., Sand City, CA
Youth Net Ministries, Inc., Lake Jackson, TX

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.