

Foundations Status of Certain Organizations

Announcement 97-112

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:

Aaron E. Brister Memorial Fund, Pollok, TX
AASPIN Foundation Inc., Madison, WI
Abate of Indiana Inc., Granger, IN
Abernant Youth Football Inc., McCalla, AL
A Better Way Counseling and Diagnostic Agency, Inc., Fort Wayne, IN
Ability Associates Inc., Evergreen, CO
Absolutely Nutritious Inc., Destrehan, LA
ABTK Inc., Fennimore, WI
Abundant Life Renewal Center Inc., Littleton, CO
Academic Marshall Plan, College Station, TX
Academy of Interdisciplinary Dentofacial Therapy, Inc., Springdale, AR
Academy of LDS Dentists Inc., Ogden, UT
Accept Pregnancy Centers Inc., Longwood, FL
Achievement Club and Preschool Inc.—Achievement Club Daycare, Springville, UT
A CHILD Inc., Baton Rouge, LA
A Childs Reach, Salt Lake City, UT
A Desired Chance Inc., Dallas, TX
A Georgetown Healthcare Foundation Inc., Georgetown, TX
A Hand Up Inc., Lakewood, CO
A Helping Hand Center Inc., Harrisburg,

PA
AIDS-Aspen Cares, Aspen, CO
A Labor of Love Inc-A.L.L., Wichita, KS
American Research Laboratory of Forensic Science, Arlington Hgts, IL
A Mission in Excellence for Students of the Future, Chapel Hill, NC
A Small World Academy Inc., Decatur, GA
A Woman's Place, Lincoln, NE
Boston Junior Eagles, Inc., West Roxbury, MA
Brackthorn Foundation, Chicago, IL
Breukelein Institute, Brooklyn, NY
Bridge Street Child Development Center, Brooklyn, NY
C4C: Kaleidscope, Inc., San Antonio, TX
Center for Executive Methods, Inc., Baltimore, MD
Eastern Nursing Research Society, Durham, NH
Family Enrichment Center, Inc., Indianapolis, IN
Friends of the FDR Library, Hyde Park, NY
Global Balance Incorporated, Dallas, TX
GNYHA Housing, Inc., New York, NY
Grandma's Hands, Charlotte, NC
Jesucristo Reina Evangelistic Association, Inc., Staten Island, NY
Leicester Soccer Club, Inc., Rochbale, MA
Lifeforce A Way Out, Columbia, SC
Media Echos, Inc., Flushing, NY
Momma on the Move, Washington, DC
Multi-Cultural English, Inc., New York, NY
National Association of People With Disabilities, Inc., Rochester, NY
National Coalition for Child Protection Reform, Cambridge, MA
Near East Side Substance Abuse Council, Inc., Buffalo, NY
Neighborhood Kids of Harlem, New York, NY
New Questions, Inc., Westville, CT
New York Chapter of Core, Inc., New York, NY
Overseas Chinese Poetry and Painting Research Center, Inc., New York, NY
Oxford Playground Committee, Inc., Oxford, MA
Partners in Action for Sustainable Peace, Inc., Somerville, MA
People Helping People With Christ, Inc., Wareham, MA

Police Chiefs Foundation of Rockland County, Inc., New City, NY
Porter Foundation, Inc., Brooklyn, NY
Public Land Preservation Society, Inc., Wilmington, DE
Rainbow Renewal, Lansing, MI
Rainbows of Hope, Inc., Staten Island, NY
Sanford Project Literacy U.S. Task Force, Sanford, ME
Saugatuck Rowing Association, Westport, CT
Self-Help for Hard of Hearing People Greater Boston Chapter, Inc., Brookline, MA
Shelburne Falls Trolley Museum, Inc., Shelburne Falls, NY
Shiny International, New York, NY
Shorefront YM-YWHA Nursing School of Brighton-Manhattan Beach, Brooklyn, NY
Stamford Cares, Inc., Stamford, CT
State Technologies, Inc., Albany, NY
Stillhouse Trestle Corporation, Danville, VA
Studio Upstairs Theatre Repertory, Inc., Goshen, NY
Suburban Children, Inc., Bay Shore, NY
Sunrise Crisis Pregnancy Center, Inc., Wareham, MA
Support Our Schools Fund, Inc., New York, NY
United Tenant Assoc-Mutual Housing Development Fund Corporation, Inc., New York, NY
Upstate New York Health Care Resources, Inc., East Syracuse, NY
U.S. Russian Economic Development Initiative, Ltd., New York, NY
Vermont Environmental Story Telling Program, Burlington, VT
Vision of Hope, Inc., Bronx, NY
Wakefield 350, Inc., Wakefield, MA
Westchester-Mid-Hudson Chapter the American Institute of Architects Scholarship Fund, Yorktown Heights, NY
Weston Land Trust, Weston, MA
The West Village Quartet, Inc., Bronx, NY
Westwind Ministries, St. John, WA
Whittier Rehabilitation Hospital Volunteer Association, Inc., Haverhill, MA
Wildomar Elsinore Little League, Wildomar, CA

Wish is Granted, Inc., Smithtown, NY
World Trust, Inc., Oakland, CA
W. Seavey Joyce S.J. Award, Hull, MA
Yonkers Consortium for Comprehensive
Youth Services, Inc., Yonkers, NY

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.
