

Foundations Status of Certain Organizations

Announcement 97-117

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:

100 Black Men of Indianapolis Inc.,
Indianapolis, IN
100 Black Men of Milwaukee Inc.,
Milwaukee, WI
100 Percent Charity Inc., Jonesboro, GA
100 Black Men Coalition,
Oklahoma City, OK
12 Miles West Theatre Company Inc.,
Montclair, NJ
14th ILA Congress, Greenville, SC
1st District Adopt-A-Rec Center Fund,
Inc., Philadelphia, PA
2 Christ-The-Solution Inc.,
Marco Island, FL
4 Youngsters Inc., Sandy, UT
710 AA Group, Midland, TX
Acorn Community Land Association of
Illinois, New Orleans, LA
Act Right Inc., Edmond, OK
Action Theatre Conservatory Inc.,
Clifton, NJ
Actors Community Theater of Naples,
Inc., Naples, FL
Actors Rep Company Inc., Ewing, NJ
Acts 29 Ministries Inc., Valdosta, GA
Admit Center, Devils Lake, ND
Adobe Theatre Inc., Corrales, NM
Adolescent Resource Center Inc.,
Longview, TX
Adopt-A-Family of Jefferson County,
Golden, CO

Adopt-A-Greyhound of Central Florida,
Inc., Melbourne, FL
Adopt-A-Pet—N.P.C.,
Houghton Lake, MI
Adult Attention Deficit Foundation,
Birmingham, MI
Adult Literacy Project of Sabinal,
Sabinal, TX
Advanced Data Control Inc.,
St. Clairsville, OH
Advertising Professionals of Des Moines
Scholarship FDN, Des Moines, IA
Advisory Board for the Spokane Indus-
trial Technologies Dept., Spokane, MO
Advocates for At-Risk Kids Inc—Child &
Adolescent Advocacy Bureau,
Baytown, TX
Advocates for Humanity Inc.,
Salt Lake City, UT
Affiliated Boards of Officials,
Colorado Springs, CO
Affiliation of Christian Disciples,
Colorado Springs, CO
Affordable Home Ownership Inc.,
Pataskala, OH
Affordable Homes Through Creative
Capitalism, Inc., Decatur, GA
Affordable Housing Alliance,
Farmington Hills, MI
Affordable Housing Corporation of Lake
County, Gurnee, IL
Affordable Housing Corporation of
Pinellas County, Inc.,
St. Petersburg, FL
Affordable Housing of East Tampa Bay,
Inc., Sun City Center, FL
Affordable Housing of Jennings Inc.,
Jennings, MO
Affordable Housing Solutions for
Florida, Inc., Miami, FL
Afghan Student Association Inc.,
Alexandria, VA
African American Cultural Center—The
American Youth Foundation,
Nashville, TN
African American Cultural Garden,
Cleveland, OH
African American Heritage Preservation
Society, Inc., Columbus, GA
African Christians Fellowship Interna-
tional, Inc., Charlotte, NC
African Family Inc., Archer, FL
Agape Christian Center Inc.,
Louisburg, KS
Agape Foundation, Chicago, IL

Agape Love Inc., Fort Lauderdale, FL
Agate Award Charitable Trust, Bloomington, MN
Agency for International
Understanding, Inc., Spartanburg, SC
Agrape Missionary Association Interna-
tional, Inc., Toccoa, GA
Aid to Lithuania Inc., Chicago, IL
Aids Countrywide Testing Information
Act I, Kenner, LA
Aids Education Help Network Inc.,
Houston, TX
Aids Outreach of Northern Arizona, Inc.,
Flagstaff, AZ
Aids Prevention Foundation of America,
Kansas City, MO
Aikikai International Inc., Miami, FL
AIMO Inc., Cleveland, OH
Airborne Police Assistance Group, Inc.,
Wilmington, DE
Airport Construction Scholarship Fund,
Inc., Miami, FL
Airway, Kingwood, TX
Aishlinn Womens Center,
Grosse Pointe Farms, MI
Alabama Citizens Coalition for
Enforcement of Support Services,
Duncanville, AL
Alabama Demolay Foundation Inc.,
Gadsden, AL
Alabama Nursing Home Association Ed-
ucation Foundation, Montgomery, AL
Alabama Power Service Organization,
Inc., Mobile, AL
Alabama Power Service Organization,
Inc., Eufaula, AL
Alabama Power Service Organization,
Inc., Tuscaloosa, AL
Alabama Power Service Organization,
Inc., Birmingham, AL
Alabama Power Service Organization,
Inc., Anniston, AL
Alabama Power Service Organization,
Inc., Parrish, AL
Alabama Power Service Organization,
Inc., Graysville, AL
Alabama Power Service Organization,
Inc., Montgomery, AL
Alabama Power Service Organization,
Inc., Birmingham, AL
Alabama Visual Arts Hall of Fame, Inc.,
Gadsden, AL

Alabama Waterfowl Association Inc.,
Guntersville, AL
Alameda Theater Facilities,
San Antonio, TX
Albuquerque Finest Inc.,
Albuquerque, NM
Alcor Arizona Chapter Inc.,
Phoenix, AZ
Alexander Foundation Inc., Fremont, NE
Algonac-Clay Township Historical
Society, Algonac, MI
Algonac Fire Department Auxiliary,
Algonac, MI
Alice Avenue Church of Christ Child
Care Center, Memphis, TN
Alkebu-Lan Center for Martial Arts,
Detroit, MI
Alkebu-Lan Economic Development
Systems, Inc., Phoenix, AZ
All Aboard-The Training Junction, Inc.,
Provo, UT
All Animal Rescue Organization,
Wheat Ridge, CO
All Christian Center Ministry Bible Club
America, Inc., Wichita, KS
All Generations Inc., Monroe, LA
All Saints Foundation,
Pawleys Island, SC
All Souls Indoor-Outdoor Association,
Washington, DC
All Star Athletic Association Inc.,
Smyrna, GA
All-Star Scholarship Foundation,
Plano, TX
Allegheny Comprehensive Adolescent
Programs, Inc-ACAP,
Pittsburgh, PA
Allegheny County Alliance for Public
Schools, Pittsburgh, PA
Allen County Tenant Council, Lima, OH
Allen Road Mid-Rise Tenants
Association, Inc., Atlanta, GA
Alliance for Catholic Education An Okla-
homa Not for Profit Corporation,
Norman, OK
Alliance for Life Long Learning,
Detroit, MI

such ruling or determination letter as pro-
vided in section 1.509(a)-7 of the Income
Tax Regulations. It is not the practice of
the Service to announce such revised clas-
sification of foundation status in the Inter-
nal Revenue Bulletin.

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 de-
termination letter with the revised classi-
fication as to foundation status. Grantors
and contributors may thereafter rely upon