

## Foundations Status of Certain Organizations

### Announcement 97-63

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:

Alternative Lifestyle Scholarship Organization, Inc., Los Angeles, CA  
American Association for the Advance of Atheism, Inc., San Diego, CA  
American Association of Center Cancer Registries, Inc., Santa Barbara, CA  
American Educational Development Agency, Oakland, CA  
American Homeowners Resource Center, San Juan Capistrano, CA  
American Therapeutic Recreation, Hattiesburg, MS  
Anaktuvuk Pass Health Corporation, Anaktuvuk Pass, AK  
Angelica Group Homes Thomas & Williams Foundation, La Verne, CA  
Animal Support Foundation of Lewis County, Winlock, WA  
Another Helping Hand, Los Angeles, CA  
Barrow-Civic Theatre Foundation, Pittsburgh, PA  
Bedford Historical Foundation Inc., Bedford, TX  
Boyertown Wrestling Demons, Boyertown, PA  
Breakfast Optimist Club of Dundalk Foundation, Inc., Dundalk, MD  
Broken Heart Ministries, Newport, TN  
CAPRA Inc., Charlottesville, VA  
Catoctin Foundation, Waterford, VA  
Central Florida Alliance of the SE Consortium Minorities Engineering, Merritt Island, FL  
Central Pecos Valley Jim Wilson Crusade, Inc., Hope, NM

Child Development and Training Centers of Virginia, Inc., Virginia Beach, VA  
Coalition Against Substance Abuse for Jefferson Cocasa, Inc., Madison, IN  
Colorado Aquarium Inc., Denver, CO  
Community Service Corporation, Washington, DC  
Compassionate Ministries Inc., Tulsa, OK  
Coral Springs City Centre Inc., Coral Springs, FL  
Creative Housing Resources Inc., Berkley, MI  
Demand-Side Management Training Institute, Bala Cynwyd, PA  
Free Flyght Gym Comet Gymnastics, Commerce City, CO  
Friends & Family Inc., Washington, MI  
Friends of the American Pilgram Chorus, Los Angeles, CA  
Friends of the Cape Canaveral Library, Inc., Cape Canaveral, FL  
Friends of the College Park Airport, Inc., College Park, MD  
Galveston Central Little League, Galveston, TX  
Grand Rapids Scottish Society, Grand Rapids, MI  
Greater Morris County Junior School Coaches Association, Inc., Dover, NJ  
Greensboro Childrens Museum, Greensboro, NC  
Guatemalan-Maya Center Inc., Lake Worth, FL  
Harrison County Historic Preservation, Inc., Marshall, TX  
Hollywood & Vine Recovery Center, Inc., Los Angeles, CA  
Horizons Repertory Theatre Inc., Miami, FL  
Hotba Fire Safety House Project, Waco, TX  
Housing Our People Inc., Washington, DC  
Industries for the Blind and Visually Impaired Payne George, Delhi, LA  
International Catacomb Society, Inc., Boston, MA  
Islandview Village Development Corporation, Detroit, MI  
Joy of Downs Camp Many Stars, Spanish Fork, UT  
Kelly Memorial Geriatric Transportation, Inc., Kerrville, TX  
Koinonia Ministries and Christian Counseling Center, Ann Arbor, MI  
Neighborhood Leadership Council, Jacksonville, FL  
North Alabama Disabilities Coalition, Huntsville, AL

North Texas Child Nutrition Corporation, Plano, TX  
Northwest Area Health Education Center, Charlottesville, VA  
Northwest Indiana World Trade Council, Incorporated, Portage, IN  
Ohana Group, Highland Park, MI  
Oklahoma Youth Unlimited Incorporated, Tulsa, OK  
Orange Youth Baseball, Orange, TX  
Pacific Rim Media Company, Honolulu, HI  
Parents & Friends for Better Education, Inc., Houma, LA  
Parents as Partners in Education, Inc., Pueblo, CO  
Parkway High School Baseball Dugout Club, Bossier City, LA  
Partnership for the Saginaw Bay Watershed, University Center, MI  
Pawnee Express Club, Pawnee, OK  
Pennsylvania Scouters Museum & Activity Center, Pittsburgh, PA  
Pottsburg Park Resident Management Corporation, Inc., Jacksonville, FL  
Precious Children Child Care Center, Inc., Columbia, SC  
Project Win-Winning in Neighborhoods, Inc., Athens, GA  
Public Park and Recreation Board of Limestone County, Athen, AL  
Safe Toys for Kids Foundation, Edmond, OK  
Sarasota Heart Foundation Inc., Sarasota, FL  
Save Historic Palatka Inc., Palatka, FL  
School Clothes Make a Difference, Inc., Orlando, FL  
Spirit of Carver Chorale, Houston, TX  
Tag Tenn, Nashville, TN  
Tejano Center for Community Concerns, Inc., Houston, TX  
UBW Inc., New York, NY  
United Til Coalition of Harlem Inc., New York, NY  
Upshur County Senior Citizens Board of Directors, Inc., Gilmer, TX  
Utah Vascular Access Network-UVAN, Salt Lake City, UT  
Utica Kiwanis Michael Monicatti Scholarship Foundation, Clinton Twp, MI  
Val Harrop Foundation, Houston, TX  
Venue Theatre Collective Inc., St. Petersburg, FL  
Veterans Workshop of Texas Inc., Dallas, TX  
Victims of Hurting Childhood Inc., Portland, TN  
Volusia County Cooperative Health Group, Inc., Daytona Beach, FL

Washington County Child Development  
Corporation, Hudson Falls, NY

Wee-Do-Care Inc., Marks, MS

Wellington Kiwanis Foundation Inc.,  
Wellington, FL

Wellington Senior Citizens Bus  
Association, Inc., Wellington, OH

Western Colorado Early Childhood  
Educators, Inc., Grand Junction, CO

Youthbuild-Dekalb Inc., Decatur, GA

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.

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