



- La Charitable Organization Alliance Inc., Metairie, LA
- Lanier Retirement Community, Inc., Gainesville, GA
- Lansing Neighborhood Housing Corporation, Lansing, MI
- La Porte County Juvenile Service Center Task Force Inc., LaPorte, IN
- La Raza Lawyers Institute, Sacramento, CA
- The Last Harvest Inc., Irvine, CA
- La Vida-2 Inc., Rochester, NY
- La Vivienda Housing Development Corporation, Chicago, IL
- Labor-Environmental Solidarity Network, Portland, OR
- Lackawanna County Medical Society Health Care Fund, Scranton, PA
- Lady Boston Inc., Charlestown, MA
- Lahoma Community Park Association, Lahoma, OK
- Lake Cinderella Improvement Committee, Spring, TX
- Lake County Minority Healty Coalition Inc., East Chicago, IN
- Lake Erie Native American Council Inc., Cleveland, OH
- Lake Neatahwanta Reclamation Committee Inc., Fulton, NY
- Lake Ontario Youth Athletic League Inc., Medina, NY
- Lake St. Louis Golf Charities Inc., Lake St. Louis, MO
- Lake Toxaway Community Club, Lake Toxaway, NC
- Lakeland Rebounders Inc., Lakeland, FL
- Lakewood Works for Disabled Too, Lakewood, OH
- Laotian American Organized Support, Fountain Valley, CA
- Larimer Land Trust, Loveland, CO
- Larose Institution for Development, Kalamazoo, MI
- Las Vegas Valley Fire Fighters Association, Las Vegas, NV
- Lathika International Film & Entertainment Inc., Virginia Beach, VA
- Latin American Mission Programs & Publishing, National City, CA
- Latin World Ministries Inc., Austin, TX
- Latino Empowerment Association of Delmarva – Lead, Dover, DE
- Laura Lagrotteria Jill Sawyer Christy Stevens Michael Gallo, Niantic, CT
- Lauravetlan Foundation Inc., New York, NY
- Laurinburg Community Economic Action Program Inc., Laurinburg, NC
- Lawrence Bud Kern Trust Fund Inc., Somers Point, NJ
- Lawyers for Affordable Housing Inc., Dallas, TX
- Lay Ministry to Missions Inc., Arlington, TX
- Lay Missionaries of the Blessed Sacrament, Dayton, OH
- LDS International Student Exchange, Weatherford, TX
- Le Bayou Legendaire Company, Lake Charles, LA
- Lead or Leave Education Fund, Washington, DC
- Leadership Lindsay, Lindsay, CA
- League of Benefactors for Childrens Activities Inc., Guthrie, OK
- League of Volunteers Association, Fairfax, VA
- Learning Lab Inc., Okemah, OK
- Learning Parent Inc., Houston, TX
- Learning S Way, Manchester, NH
- Lee Guardianship Services Inc., Fort Myers, FL
- Leon-Wakulla County Community Housing & Development Agency Inc., Tallahassee, FL
- Leonard Music Institute of Texas Inc., Fort Worth, TX
- Leroy Christian Youth Centre Inc., Leroy, KS
- Let Live Inc., Baltimore, MD
- Life Inc., Lafayette, LA
- Leva Tatidar Samaj Inc. USA, Waltham, MA
- Lewisburg Area Community Center Inc., Lewisburg, PA
- Liberty Glass Company Foundation Inc., Sapulpa, OK
- Liberty Park USA Foundation, Colorado Springs, CO
- Libraries Worl-Wide Inc., Weston, MO
- Life Center Foundation Inc., Key West, FL
- Life-Flite Corporation, Miami, FL
- Life From Life Mid-Iowa Transplant Support Group, Des Moines, IA
- Life Harvest, Hersey, MI
- Life Involves New Connections Inc., Rockville, Centre, NY
- Life Long Learning Center Inc., Southampton, PA
- Life Out Reach Development Center, Oregonia, OH
- Lifecchange Ministries Inc., Fort Mill, SC
- Lifeline a Mental Retardation Partnership, Washington, DC
- Lifeline Institute Inc., Dale city, VA

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## Foundations Status of Certain Organizations

### Announcement 99–22

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:

- LI Science and Engineering fair Inc., East Setauket, NY
- La Alma Lincoln Park Neighborhood Organization Inc., Denver, CO

Lifestream Ministries Inc., Brentwood, TN  
 Lifta Society, Dallas, TX  
 Lighthouse Maternity Services, Oxford, OH  
 Lighthouse Restoration Center, Castle Hayne, NC  
 Lighthouse of the Virginian Sea, Louisa, VA  
 Lincoln Avenue Community Development Corporation Inc., Evansville, IN  
 Lindale Historical Society, Tyler, TX  
 Linden Ladies Auxiliary Inc., Linden, NC  
 Linesville Community Public Library Inc., Linesville, PA  
 Link Community Inc., Philadelphia, PA  
 Link to Life Network Inc., New York, NY  
 Linton Teen Center Inc., Linton, IN  
 Lionel Washingtons River Parishes Pro Football Camp, Lutcher, LA  
 Listen to Me Inc., Baltimore, MD  
 Literacy Council of Colorado County Inc., Columbus, TX  
 Lithuanian-American Historical Aviation Society, Grand Rapids, MI  
 Little Frontier Inc., E Amherst, NY  
 Little Hand Charities Inc., New Port Richey, FL  
 Little River Community Complex Inc., Durham, NC  
 Live Eyes Theatre Company Inc., New York, NY  
 Live Foundation Inc., New Orleans, LA  
 Livermore Fire Department Inc., Livermore, CO  
 Livernois-Seven Mile Non-Profit Housing Corporation, Detroit, MI  
 Living Climb Organization Inc., New York, NY  
 Living Stones Fellowship Inc., Hixson, TN  
 Living Tradition, Garden Grove, CA  
 Living Well Foundation, Dallas, TX  
 Living Word Explorations, Arriba, CO  
 Lo Society Branch of Wisconsin Inc., Oshkosh, WI  
 Lodgistics Interim Homes for Homeless Veterans, Corpus Christi, TX  
 Lombard Orioles Baseball Club, Lombard, IL  
 Long Island for Education Center Inc., Farmingdale, NY  
 Long Island Maritime Heritage Society Inc., Riverhead, NY  
 Lou Brock Scholarship Foundation Inc., St. Louis, MO  
 Loudoun Families for Children, Leesburg, VA  
 Louisiana Air National Guard Community, New Orleans, LA  
 Louisiana for Low-Income Housing Today Incorporated, New Orleans, LA  
 Louisiana League of Anglers, Marrero, LA  
 Louisiana Mico Enterprise Development Corporation, Monroe, LA  
 Louisianas Absolute Pitch Inc., Baton Rouge, LA  
 Love & Action Midwest Inc., Mt. Prospect, IL  
 Love All Tennis Patrons Incorporated Not for Profit, East Chicago, IN  
 Love and Hope Inc., Lynwood, CA  
 Love in Christ Foundation Incorporated, Grand Prairie, TX  
 Love Inc. Anchorage, Anchorage, AK  
 Love Nutrition Program, Houston, TX  
 Love Our Kids Inc., Houston, TX  
 Love Santa Inc., Woodburn, OR  
 Loving Arms, Memphis, TN  
 Loving Hands Adult Day Program, Bellefontaine, OH  
 Loving Hands Ministries Inc., Birmingham, AL  
 Loving Options, San Bernardino, CA  
 Lower Richland Community Care Center Inc., Columbia, SC  
 LPS Ministry Inc., Folly Beach, SC  
 Lt. Eddie Kitchen Jr Foundation, Natchez, MS  
 Lulac National Civil Rights Commission Inc., Lubbock, TX  
 Luso American Social and Cultural Center Inc., Providence, RI  
 Luther Village of Tampa Bay Inc., Tampa, FL  
 Lyme Disease Coalition of Minnesota, Roseville, MN  
 Lyon County Girls Club Incorporated, Kuttawa, KY  
 Lyons Community Association, Stilwell, OK  
 Lyons Parent-Teacher Organization Inc., Randolph, MA  
 Lyric Opera of Erie Inc., Erie, PA  
 Lytal Aquatic Foundation Inc., Palm Beach, FL  
 Maasai Nation, Inc., Atlanta, GA  
 Maine Immigration Advocacy Project, Portland, ME  
 Merchants Foundation, Inc., Homestead, PA  
 Midwest Childrens Theatre, Inc., Kenosha, WI  
 Mon County Housing Development Corporation, Morgantown, WV  
 The Moreno Valley Arts Association, Moreno Valley, CA  
 National Aquatic Foundation, Naperville, IL  
 The National Jazz Hall of Fame and Museum, Inc., Pittsburgh, PA  
 New Directions Community Improvement Corp., Ravenna, OH  
 Northwest Florida Spinal Cord Injury Council, Inc., Pensacola, FL  
 North Iowa Alliance for the Mentally Ill, Mason City, IA  
 Ohio Jujitsu, Stow, OH  
 Operation Unity, Los Angeles, CA  
 Orange County Cocaine Anonymous, Costa Mesa, CA  
 Outreach Ministries of the Greater New Zion Missionary Baptist Church, Los Angeles, CA  
 Oregon Horse Rescue, Eugene, OR  
 Pandora Playground, Inc., Pandora, OH  
 Paul Emerick Vocational Education Foundation, Wilsonville, OR  
 Personal Physician Cave of Ohio, Inc., Cleveland, OH  
 Petersburg-Newburg Improvement Association, Inc., Louisville, KY  
 PHS Community Development Corporation, Detroit, MI  
 Pineland Early Learning Center, Inc., Pineland, TX  
 Pinnah Eben Ministries, Lawrenceville, GA  
 Portland Metro Mens Council, Portland, OR  
 Project Youth Life Skills Center, Las Vegas, NV  
 Puritan Community Outreach, Baton Rouge, LA  
 Puyallup Schools Foundation, Puyallup, WA  
 Rivercrest Community Church Inc., Crescent Springs, KY  
 San Antonio Leadership Foundation, San Antonio, TX  
 San Antonio Retired Educators Foundation Inc., San Antonio, TX  
 San Joaquin County Bar Foundation, Stockton, CA  
 San Quentin Productions, San Rafael, CA  
 Scuppernong Vision & Action, Creswell, NC  
 Sea Ministries Charit Tr, Minonk, IL  
 Seenet, Charlottesville, VA  
 Shelter From Darkness Ministries, Oroville, WA

Shepherds Field, Mobile, AL  
The Shiloh Community Services  
Foundation, Sacramento, CA  
Shriners Hospital for Crippled Children  
Tr 2225, Boston, MA  
Silver Lake Community Development  
Corporation, Silver Lake, OR  
The Simeon Institute, Claremont, CA  
Smiles Learning Center, Inc., Starkville,  
MS  
Sonshine Sanctuary, Bellingham, WA  
South Florida Aerospace Scholarship  
Corporation, Miami, FL  
Southern Housing Restoration &  
Development, Inc., Atlanta, GA  
Special Games for Special People, Inc.,  
Milford, CT  
St. Edmunds Community Service  
Council, Inc., Chicago, IL  
Steven Langs Aging & Disability  
Services, Chicago, IL  
St. Gregory's Retreat Center, Inc.,  
Mexico, NY  
Sthle Wildlife Fdn., Brewer, ME  
St. Louis Lesbian and Gay Community  
Center, Inc., St. Louis, MO  
Strive Inc., Hilton Head Is., SC  
Symbiosis Foundation, Inc., Miami, FL  
Targeted Research Foundation Inc.,  
Irvine, CA  
Together Grandview A Community Task  
Force on Alcohol & Drug Abuse,  
Grandview, MO  
The Total Care Living Center  
Incorporated, Baltimore, MD  
Tri-Community Youthcare Center Inc.,  
Angie, LA  
Trinity Educational Foundation Inc.,  
Las Vegas, NV  
Triple S Rescue Mission, Chadron, NE  
Under His Wings Ministries, Freeport, IL  
United Black Fund of Tennessee,  
Nashville, TN  
United States School of Hammer  
Throwing, Eugene, OR  
Universal Network Intrust for Youth,  
Inc., Highland park, NJ  
Values, Inc., Birmingham, AL

Vermilion Education Foundation,  
Vermilion, OH  
Vincents Foundation Inc., Aulander, NC  
Virtual Worlds Society, Seattle, WA  
Vox Populi Inc., Bala Cynwyd, PA  
Washington State Tissue Services,  
Seattle, WA  
Watershed Defense Fund, Bellingham,  
WA  
West Florida Child Development Center,  
Inc., New Port Richey, FL  
The West Tennessee Annual Conference  
of the AME Church Inc., Memphis, TN  
Whitfield Manor Inc., Anaheim, CA  
World Entertainers Hall of Fame Inc.,  
Reno, NV  
Youth for a Change, Inc., Stone  
Mountain, GA  
Youth on a Mission of New York, Inc.,  
North Babylon, 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.

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