



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:

African-American Youth Baseball Association, Desoto, TX  
American Friends of Kollel Beth Hatalmud of Melbourne Australia, Brooklyn, NY  
Arbor Hills Parent Organization, Sylvania, OH  
Arizona Flairs Boosters Inc., Mesa, AZ  
Armenian International Sports Foundation, Woodside, NY  
Arts Pack Inc., Racine, WI  
Association of Rape and Assault Prevention Inc., Silver Spring, MD  
Bone Marrow Lifeline Inc., Greensboro, NC  
Broadhead Mannor Resident Council, Pittsburgh, PA  
Center for Cultural Education Inc., Acton, MA  
CHHS Debate Team Booster Club, Troy, AL  
Childrens Museum of Dayton Inc., Dayton, OH  
Childrens Safety Bureau Inc., San Antonio, TX  
Christian Youth Network of Utah, Sandy, UT  
Coalition for Positive Change, Huntington, WV  
Colorado Gymnastics Parents, Longmont, CO  
Columbus Roadrunners, Columbus, OH  
Concerned Citizens Enterprises Inc., Middletown, OH  
Deaf Childrens Association of America, Saddle Brook, NJ  
Doo Rae Foundation Inc., Flushing, NY  
Each One Teach One, Clarksdale, AZ  
East Marietta Basketball Inc., Marietta, GA

## Foundations Status of Certain Organizations

### Announcement 99-88

The following organizations have failed to establish or have been unable to

Empowering Parents for Troubled Times Inc., Greensboro, GA  
Epiphany Enterprises Inc., Jacksonville, FL  
Family Community Development Corporation, Pine Bluff, AR  
Filipino-American Law Enforcement Association of Illinois Inc., Chicago, IL  
Fort Bragg Swim Club, Ft. Bragg, NC  
Four Season Choral Society Inc., Richardson, TX  
Franciscan Servants of Divine Mercy Inc., Jackson, MI  
Gaden Jangtse Monastery, Anaheim, CA  
Geoff Carroll Memorial Fund, Boston, MA  
George Foster Foundation Inc., Greenwich, CT  
Greencastle Antrim Primary School PTO, Greencastle, PA  
Hidden Talent Theater Inc. C/O Bobbie Flowers, Shreveport, LA  
Hispanic Mathematical Association of Minnesota Inc., St. Paul, MN  
International Center for the Deaf, New York, NY  
Jackson Art Association, Jackson, TN  
Judy Aaron Ministries, Phoenix, AZ  
Kangaroo Pouch Day Care & Learning Center, Jayess, MS  
Kids N Christmas of Arizona, Tempe, AZ  
Kiwanis Horses for Handicapped Foundation of Pinellas County Inc., Seminole, FL  
Largo-Tibet Parent Teacher Organization, Savannah, GA  
Licking County Crime Stoppers Inc., Newark, OH  
Lighthouse Institute for Public Policy Inc., Cochituate, MA  
Lineville Band Boosters Inc., Lineville, AL  
Living Hope International, Clackamas, OR  
Lone Star Youth Council Inc., Jasper, TX  
Magnolia Opera Festival Inc., Carrboro, NC  
Marshall County Educational Resource Center Inc., Benton, KY  
Marshall Education Trust Fund, Marshall, IL  
Mid-City Community Development Corporation, New Orleans, LA  
Multi-Media Resource Center, Lansing, MI  
Multicultural Alliance of Ponca City Incorporated, Ponca City, OK

Multicultural Committee of Ocean County Inc., Toms River, NJ  
Needy People Foundation Inc., Brooklyn, NY  
New Life Academy Inc., Macon, GA  
New York Coastal Partnership Inc., Babylon, NY  
Oaks Youth Project Inc., Tahlequah, OK  
Onward Paterson Through the 90s Inc., Paterson, NJ  
Organization for the Betterment of Youth, Las Vegas, NV  
Peninsula Little League, San Diego, CA  
Polliwog Place Child Development Center, Metropolis, IL  
Poultney Project Care, Poultney, VT  
Preschool Services Inc., Scottsdale, AZ  
Progressive Youth Services Inc., Houston, TX  
Romanian Childrens Aid Inc., Dallas, TX  
Ryan Scherbel Foundation, Willis, TX  
Safekeeping, Denmark, ME  
Sandwich Home Nursing and Health Association, Center Sandwich, NH  
Sharks Foundation, San Jose, CA  
Sheridan All Seasons Center Association, Sheridan, WY  
Sibley County Coral Society Inc., Arlington, MN  
Silent Servants, Redford, MI  
South Carolina Traditional Jazz Foundation, Gadsden, SC  
Southwest Juniors Volleyball Association Inc., Tempe, AZ  
Spark, Nashville, TN  
Sportsfest Inc., Bronxville, NY  
Tabernacle of Praise Ministries, Sacramento, CA  
Texas Association for Spiritual Knowledge, Dallas, TX  
Texas Celebration 150 Inc., Irving, TX  
The American Aesthetic Institute, Minneapolis, MN  
The Juniper Foundation Inc., Albany, NY  
The Starfire Booster Club Inc., Carrollton, TX  
Time-Out for Youth Inc., Rutherfordton, NC  
Unified and Involved Community Action Network U & I Can, Bryan, TX  
Union Park-N-Play Committee, Union, ME  
Voices of Kentuckiana Inc., Louisville, KY  
Volunteer Action Center of Greater Lorain County, Elyria, OH  
W O C T Inc., Arlington, TX  
West Side Cares Inc., New York, NY

Whaz-Up Productions Inc., Lithonia, GA  
Williams Community Center Association, Williams, CA  
Women of Color Inc., Chicago, IL  
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.