

Foundations Status of Certain Organizations

Announcement 97-6

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:

Action for Youth Christian Council Incorporated, Greenville, GA

Albemarle Fire Safety Committee, Elizabeth City, NC

All Races Coalition With Native American People, Chapel Hill, NC Bellevue Schools Music Boosters,

Bellevue, OH

BHIA A New Jersey Non-Profit Corporation, Bay Head, NJ

Bone Cabin Quarry Inc., Orem, UT Center for Hearing Impaired Persons

Services, Downers Grove, IL

Center for Science Technology & Medi

Center for Science Technology & Media Inc., Chevy Chase, MD

Chevra Chesed Leysroel, Brooklyn, NY Childrens at Heart Inc., Bridgewater, VA Chinese Seniors Association of Houston, Inc., Houston, TX

C Incorporated Support for Visions in Action, Hopewell, NJ

CNCA Foundation, Grand Island, NE Committee to Restore Pop Lloyd Field, Inc., Atlantic City, NJ

Community United for Progress Inc., Southfield, MI

Concerned Grandparents Organization, Inc., Clearwater, FL

Dade County Khoury League Inc., Naranja, FL

Dexter Intergenerational Center Inc., Dexter, MI

Eartheart Foundation Inc., Crozet, VA Epoch Industries Inc., Bronx, NY Family Learning Center Inc., Egg Harbor Township, NJ

Financial Women International of Illinois Charitable FDTN, Des Plaines, IL

Forest City Hospital Scholarship Foundation Inc., Cleveland, OH

Foundation for Quality Service Inc., Butte, MT

Four Bishop Inc., Boston, MA

Friends of the Burgdorff Cultural Center Inc., Maplewood, NJ

Friends of VA Research, Inc., Manchester, NH

Georgetown County Environmental Protection Society, Pawley Island, SC

Grand Strand Aviation Park Inc., Myrtle Beach, NC

Grand Traverse-Mtskheta Association, Traverse City, MI

Grand Traverse Poseicon Swim Club, Traverse City, MI

Greater Cincinnati Employee Benefit Council Inc., Ft. Mitchell, KY Great Lakes Aquarium and Research Center, Inc., Muskegon, MI

Helping Hands Recycling Centers Inc., Chesterfield, MO

High Desert Nurse Education Council Inc., Lancaster, CA

High Risk Child Foundation, Golden, CO

High Voltage Transient Research
Laboratory Inc., Lexington, KY

Historical EastField Foundation, East Nassau, NY

Houston Social Service Coalition NE, Houston, TX

In Focus Productions Inc., Evanston, IL Jethro Institute for Biblical Leadership, Inc., Chester, MD

Kansas City Science and Mathematics Alliance, Kansas City, MO

Kids Voting Tennessee Inc., Knoxville, TN

Klamath-Modoc Yahooskin Band of Snake Indians Development Inc., Chiloquin, OR

Lawrence County Hunger Coalition Inc., Lawrenceburg, TN

Lexington School District Four Education Fund, Swansea, SC

Lonesome Pine Community Concert Association, Big Stone Gap, VA

Lukas Foss Cultural Centre Inc., Milwaukee, WI

M E C C A Rights of Passage, Inc., Gary, IN

Michigan CFIDS Organization, Wyoming, MI

Michigan Citizens for America's Children, Ann Arbor, MI

National Association for Underprivileged Blach Athletic Students Inc., Oklahoma City, OK

Neighborhood Network Development Corporation, Cincinnati, OH

New Attitude Drill Team, Centerville, OH

New Hope Youth Homes Inc., Sarasota, FI

New Horizons Child Birth Incorporated, Fletcher, OH

Operation New World Ltd, New York, NY

Peoples View Enterprises, Minneapolis, MN

Philipsburg Business Incubator Inc., Philipsburg, MT

Phillipine Charities Foundation Inc., Miami, FL

PMHCC Managed Care Corporation, Philadelphia, PA

Ragged Mountain Foundation, Inc., Prospect, CT

Rodney Howard-Browne Evangelistic Association, Inc., Tampa, FL

Ronceverte Food Pantry, Ronceverte, WV Rossano Clinic, Flint, MI Second Chance for Racetrack Animals, Athens, OH Senior Scholastic Invitional, Zanesville, Shaar Zion, Brooklyn, NY Shelbyville Bedford Foster Care Association, Shelbyville, IN Sign of Jonah Accupuncture Clinic, Inc., Washington, DC Sisters Cities of Richmond, Indiana, Inc., Richmond, IN Skiles Test Baseball League, Inc., Indianapolis, IN Son Rise Ministries International Incorporated, Cleveland, OH Sophia Youth Wrestling, Beckley, WV Soul Survival Ministry Corporation, Northfork, WV Southlake Sportsmens Club, Lowell, IN Southport Jaycees Foundation Inc., Southport, IN Southside Foundation Inc., Alberta, VA Southwest Michigan Underwater Preserve Committee, Inc., South Haven, MI St. John Youth Baseball, Inc., St. John, Students Aiding Students Foundation, McAlester, OK Supporting Single Parents to Save Our Youth, Oak Park, MI Sutton Educational Foundation Inc., Sharon, MA Tacoma Lesbian Concern, Tacoma, WA Tague Hall, Inc., Columbus, OH Task Unit One Incorporated, Versailles, IN Ted Nugent's Kamp for Kids, Jackson, Tittabawassee Township Historical, Freeland, MI Toledo Olde Towne Community Organization, Toledo, OH Tri-State Tres Dias, Inc., Evansville, IN Trotwood Circle Theater II, Clayton, Trout Creek Mill Pond & Dam Restoration Project, Trout Creek, MI University Students Against Cancer, Ypsilanti, MI Upper Peninsula Reading Association, Marquette, MI Upper Sandusky Soccer Association Charitable Trust, Upper Sandusky, OH Veterans Community Foundation, Inc., Toledo, OH Vigo County Child Abuse Prevention

Council, Inc., Terre Haute, IN Walkathon Committee for Shrine Hospitals, Milford, OH Wasmver Development Corp, Newark, Wayne County Foster Parents Network, West Salem, OH West Michigan Health Care Foundation, Grand Rapids, MI Western Michigan Festival of Missions, Grand Rapids, MI Whitely Productions Inc., Mentor, OH William McKay Chapman Living Center Inc., Wakpala, SD Woodstock Academy, Inc., Woodstock, MD Young Fundamentalists Association, Inc., Cedar Lake, IN Youth Resource Center, Cleveland, OH 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 Inter-

nal Revenue Bulletin.