Foundations Status of Certain Organizations

Announcement 97-84

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:

- African Awareness Expos, Inc., Aurora, CO
- African Children Fund, Columbus, OH
- Associates of Chicago Urban Day School, Chicago, IL
- Bahamian American Cultural Society, New York, NY
- Ben Rose Softball League, Inc., New Bedford, MA
- Beth Meir Yehuda Foundation, Inc., Brooklyn, NY
- Bird Island Trust Inc., Boynton Beach, FL
- Bishop Cheverus Society, Inc., Boston, MA
- Booker T. Anderson Scholarship Fund, Lower Hills, MA

BPD Inc., Kapaa, HI Bridge Homes, Inc., New York, NY Bronx Residents Against Grafitti, Bronx, NY Broomstones Curling Foundation, Framingham, MA Chaim Foundation, Chicago, IL Citizens Against Pollution Northwest, Inc., Torrington, CT Clowns on Rounds, Inc., Albany, NY Connecticut Youth Theatre, Inc., Tolland, CT Constantin Brancust International Foundation, Inc., New York, NY Council for Equal Rights in Adoption, Inc., New York, NY District 26 Foundation for Education, Flushing, NY Divers Environmental Survey, Inc., Billerica, MA East Longmeadow Athletic Booster Club, East Longmeadow, MA East New York Partnership Housing Development Fund Company, Inc., New Rochelle, NY Edgartown Patrolmens Association, Inc., Edgartown, MA Ellen Gilman Sylvia Solomon Scholarship Fund, Inc., Chestnut Ridge, NY Falmouth Youth Initiatives, North Falmouth, MA Feminist Network of Western Maine, Farmington, ME F.G.P., Inc., Warwick, RI Foundation for Chinese Humanistic Studies, Honolulu, HI Franklin Housing Alliance, Inc., Greenfield, MA Friends and Alumni of the Mendon Upton Regional School District, Mendon, MA Friends of Maine's Natural Areas, Inc., Augusta, ME Friends of the Playgound of Shelton, Shelton, CT Friends of the Rochester Senior Center, Inc., Rochester, MA Friends of the Society for Coptic Archaeology, Inc., New York, NY Friends of Westborough State Hospital, Inc., Westborough, MA Good Shephards Christmas, Inc., Needham, MA Greenwich Citizens Committee, Inc., Greenwich, NY Guard & Reserve Family Relief Fund, East Hebron, NH

Hartford Late Night, Inc., Hartford, CT

Health Care Professional Association, Inc., Brooklyn, NY Hearn Historical and Preservation Society, Inc., New York, NY Heritage Initiative for Responsible Economic Development-Hired, Bar Harbor, ME Hope Community House, Inc., Morganville, NJ Imani House, Brooklyn, NY Information Consolidation Bureau, Inc., Boston. MA Insight Mediation Center, Inc., Newbury, MA Institution of Housing and Community Development, Maywood, IL International Center for Jewish Christian Understanding, Inc., New York, NY International Student Education Fund. New York, NY King Spike Theatre, Inc., New York, NY Kollel Zichron Brocha, Brooklyn, NY Kurdistan Forum, Inc., New York, NY La Candelaria East Harlem Community Center, Inc., New York, NY Language & Learning Intervention in a Family Environment, Inc., Dobbs Ferry, NY La Primera Orquesta De Cuatro De Connecticut, Inc., Hartford, CT Lifelearn Center for Lifelong Learning, San Anselmo, CA Loon Preservation Committee, Laconia, NH Loradore Institute, Bronx, NY Louis Latimer Garden Community Center, Flushing, NY

Maine Paramedic Association, Waterville, ME The Matlovich Society, Portland, ME Maywood Renaissance Center Inc., Maywood, IL Mission Metro New York, Inc., Saddlebrook, NJ Nassau Placement Network, Inc., Valley Stream, NY National Center to Save Our Schools, Westbury, NY National Committee for the Rights of the Child, Durham, NC Neighbor Care, Dover, MA New Century Conservation Trust, Inc., Brunswick, ME New England Microfocus Users Group, Inc., Boston, MA New York State Science Education Leadership Association, Clinton Corners, NY Prototype Housing, Inc., New York, NY Public Compound-7, Inc., New York, NY Restore Olmsteds Waterway Coalition, Brookline, MA Rhino Realty, Inc., Boston, MA Rhode Island Childrens Advocacy Center, Providence, RI Rhode Island Securities Awareness Corporation, Inc., Providence, RI Right Side Up, Divide, CO River Side Peers Assisting Peers, Inc., Port Jervis, NY Robertson Scientific Research, Inc., Tulsa, OK Roots of Evangelism, Mt. Vernon, NY Roots Revisited, Inc., Brooklyn, NY

Safety at Sea Institute, Newport, RI Salisbury Historical Society, Inc., Salisbury, MA Santa Claus Anonymous, Inc., Cambridge, MA Saratoga Teen and Recreation Foundation, Inc., Saratoga Springs, NY Save American Manufacturing Foundation, Inc., Tonawanda, NY Save Our Schwarzmanns Mill, Inc., Burlington, CT Schuyler Village Day Care, Inc., Schuylerville, NY Seed & Harvest Ministries, Inc., Flagler, CO Shadagee Hill, Inc., Holland, NY Sikh Education Foundation of North America, Pittsford, NY Toras Olam, Brooklyn, NY Ysleta Education Foundation, El Paso, TX

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.