

Foundations Status of Certain Organizations

Announcement 97-104

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:

Casella Houses Housing Development Fund Corporation, Bronx, NY
Center for Community Harmony, Inc., North Ferrisburg, VT
Center for Cultural Diversity, Inc., New York, NY
Center for Minority Professional Development, Inc., New York, NY
Children First, Inc., Bristol, VT
Children's Development Services, Inc., Leonia, NJ
Children's Friends for Life Foundation, Inc., Great Neck, NY
Children's Museum of the Berkshires, Inc., Pittsfield, MA
Childs Chance, Inc., East Freetown, MA
Friends of Hem Sheela Model School Corporation, Springfield, MO
Medical Education Institute Inc., Madison, WI
Pacific Basin Research Institute, Rockville, MD
Paul Hall Contemporary Dance Theatre, Inc., New Haven, CT
Pearl M. Goodwin Charitable Trust, Westbury, NY
Penfield Community Drug & Alcohol Awareness Committee, Penfield, NY
The Penobscot Center for Marine Studies, Inc., Rockland, ME
Penobscot Compact, Inc., Rockport, ME
People for People, Greenport, NY
Peruvian American Cultural Association of Connecticut, Inc., East Hartford, CT

PHDF Corp Community Management Program, Bronx, NY
Pious House of the Oratory of St. Philip Neri, Inc., Plainville, CT
Planning and Visual Education Partnership, Inc., New York, NY
Pragati, Cambridge, MA
Pride on the Hill Foundation, Inc., Medford, MA
Prime Community Development Corp., Springfield, MA
Professional Nursing Network, Kingston, NY
Project for Global Harmony, Manchester, NH
Project 40, Brooklyn, NY
Protestant Free Burial Society, Inc., Brooklyn, NY
Public Access to Sports Foundation, Inc., New York, NY
Puerto Rican Empowerment Partnership, Inc., New York, NY
P.U.M.A., Pawtucket, RI
Putnam Childrens Discovery Center, Inc., Carmel, NY
Rachel's Tears Community Improvement and Service Corp., Bronx, NY
Rainbow Recycling, Inc., Brookline, MA
Rainforest Eagle Protection Project, Incorporated, Goshen, NY
Ravena-Coeymans Youth Club, Inc., Ravena, NY
Recovering Child Foundation, Inc., Buffalo, NY
Reform Kibbutz Fund, Great Neck, NY
Refuah Health Center, Inc., Spring Valley, NY
Reveneh Cultural and Educational Fund, Inc., New York, NY
Revict Foundation for Lipid Biomedical Research, Inc., Forest Hills, NY
RGATeam Fund, Inc., Reading, MA
Rhode Island Lesbian and Gay Pride Committee, Inc., Providence, RI
Ride to Freedom, Inc., New York, NY
Rochester Friends for Fun, Inc., Rochester, MA
Ronald W. Dion Memorial Foundation, Inc., Agawam, MA
Roosevelt Island Coalition, Inc., New York, NY
The Route to Roots Corporation, New York, NY
Rozmarin, New York, NY
Russian-American Performing Arts Center, Inc., Boston, MA
Salem Lutheran Child Development Center, Inc., Bridgeport, CT

Science & Technology Advisory Council NYFoundation, Inc., New York, NY
Science Technology and Teaching, Inc., New York, NY
Seacoast Networking Support Group, Inc., Portsmouth, NH
Shakespeare Hartford, Inc., Glastonbury, CT
Shining Light Health Center, Inc., Providence, RI
Shorinji Kempo Association, Inc., New York, NY
Sikh Volunteers of North America, Pittsford, NY
Sindhi Association of North America, Inc., Floral Park, NY
Sisters of Color, Inc., Albany, NY
Solid Ground Inc., Clinton Twsp, MI
Solutions to Overpopulation of Pets, Inc., Concord, NH
Sports in Schools Foundation, Inc., Long Island City, NY
Staten Island Debs AA, Staten Island, NY
Sterling Charties, Worcester, MA
Stillwater Players Among Others, Inc., Stillwater, NY
Summer Youth Festival, Inc., Cos Cob, CT
Summit Music Festival, Inc., Mount Vernon, NY
Supporting Health Services, Inc., Lawrence, MA
Supporting People in Need, New York, NY
Talented Seniors and Youth on the Move, Inc., New York, NY
Theatricows, Inc., Hinesburg, VT
Thurman Thomas Foundation, Cheektown, NY
The Training Trust, Inc., Coventry, England
Tri-Community Widowed Persons Services, Inc., Southbridge, MA
Trumbull United Soccer Club, Inc., Trumbull, CT
Turkish Broadcasting Organization, Inc., White Plains, NY
Tuttle House, Inc., Dorchester, MA
Union Bridge Films, Inc., New York, NY
United Parents of Buffalo, Buffalo, NY
Urban Logic, Inc., New York, NY
U.S. Brownsville II HDfC, Brooklyn, NY
Vatican Museums Foundation, New York, NY
Veterans Park Restoration Committee, Inc., South Boston, MA
Victory Lake Nursing Center, Inc., Hyde

Park, NY
Voices, Inc., Plainville, MA
Walworth Food Pantry, Walworth, NY
Warriors, Inc., New York, NY
Washington Library Association,
Washington, ME
Waterbury Community Access
Television, Inc., Waterbury, CT
Watermark Theater, Inc., Broomall, PA
Weare Youth Organization, Weare, NH
West Broadway Homeowners
Association, Providence, RI
Westerly Youth Soccer Association, Inc.,
Westerly, RI
Western New York Consortium, Buffalo,
NY
Weston Community Center Foundation,
Inc., Weston, CT
Where Do I Go From Here, Orange, MA
Williamstown Public Library Foundation,
Inc., Williamstown, MA
Woodchuck Theatre Company, Inc.,
Waterbury, VT
Woodstock Actors Theater, Inc.,
Kingston, NY
World Joint Federation Cadet Corps of
America, Inc., Bronx, NY
Zane Foundation, Inc., Branford, CT
Zichron Yehuda Foundation, Inc.,
Brooklyn, NY

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a pri-

vate 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.
