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## Foundations Status of Certain Organizations

### Announcement 97-12

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:

ACDASCO, Chicago IL  
Advertising Professionals of Des Moines Scholarship Foundation, Des Moines, IA  
American Dream Corporation, Des Moines, IA  
American Variety Arts Foundation, Detroit, MI  
Americas Choice Community, Clarinda, IA  
Am Housing, Inc., Omaha, NE  
Association of Active Emergency Med Tech of Clay, Vermillion, SD  
Association of Disabled Americans Inc., Poplar Bluff, MO  
Batavia Riverwalk Committee Inc., Wheaton, IL  
Belle Fourche Historical Preservation Inc., Belle Fourche, SD  
Black Health Care Coalition, Kansas City, MO

Blue Springs School of Economics Inc., Blue Springs, MO  
Bonnie Lynn Acres Inc., Milwaukee, WI  
Canyon Ferry Limnological Institute Inc., Helena, MT  
Cardiff Giant Theater Company, Chicago, IL  
Cates Goodfellow Housing, St. Louis, MO  
Cat Tables Inc., Lebanon, MO  
Change, Pontiac, IL  
Children, Inc., Woodward, IA  
Chippewa Valley Volunteer Center Inc., Eau Claire, WI  
Christian Ministries of St. Louis Inc, Clayton, MO  
Christian Mission of Pignon-Pella, Pella, IA  
Clayton Historical Society, Clayton, MO  
Coast to Coast Theatre Company LTD, Waukegan, IL  
Community Support Systems Inc., Omaha, NE  
Cozad Youth Center Inc., Cozad, NE  
Crisis Intervention Shelter Service, Sturgis, SD  
Eagles Rest Ministries, Bloomington, MN  
Edina Public Schools French Immersion Parent Organization, Edina, MN  
Financial Information & Service Center Inc., Green Bay, Green Bay, WI  
Fresh Start Center Inc., Greenfield, WI  
Friends of the Sugar River Inc., Belleville, WI  
Fountain House-Milwaukee Inc., Milwaukee, WI  
Fox Cities Marathon Inc., Appleton, WI  
Gifts From the Heart Milwaukee Inc., Milwaukee, WI  
Gopher Golf Booster Club Inc., Minneapolis, MN  
Homer Civic Association, Winona, MN  
Ken Petty Ministries, Benton, IL  
Lake City Athletic Boosters Club Inc., Lake City, MN  
Lambda Justice Center, Minneapolis, MN  
Latino Sports Association of Wisconsin Inc., Milwaukee, WI  
Learning Bridges Research Organization Inc., Clayton, MO  
Lewis University Project Upward, Romeoville, IL  
Lukas Foss Cultural Centre Inc., Milwaukee, WI  
M-2 W-2 of Wisconsin Inc., Nashotah, WI  
Main Entrance Inc., Little Falls, MN  
Mankato West Booster Club, North Mankato, MN  
Masterworks of Minneapolis Inc., Minneapolis, MN

Merrit Youth Hockey Association,  
 Duluth, MN  
 Methodist Manor of Waukegan Inc.,  
 Waukesha, WI  
 Midwest Hip Hop Movement, Chicago,  
 IL  
 Minnesota Big Dads, Stillwater, MN  
 Minnesota Charitable Accounts Inc., St.  
 Paul, MN  
 Minnesota Czechoslovak Center,  
 Minneapolis, MN  
 Minnesota Leadership Foundation,  
 Minneapolis, MN  
 Minnesota Living Center Inc., St. Paul,  
 MN  
 Minnesotans for Light Rail Transit  
 (MNLRT), Brooklyn Park, MN  
 Minnesota Sharp Tailed Grouse Society  
 Inc., Duluth, MN  
 Mt. Zion Child Development Center,  
 Milwaukee, WI  
 Naperville Youth Football League,  
 Naperville, IL  
 National Coalition of Black Amer Men  
 Inc., Milwaukee, WI  
 Nels Sorensen Memorial, Minneapolis,  
 MN  
 New Jerusalem Ministries Inc. Green  
 Bay, WI  
 North Star Focal Point Center for  
 Adolescents, Minneapolis, MN  
 Northstar Stair Community Land Trust,  
 St. Paul, MN  
 Opera 101 Theatre Company, St. Paul,  
 MN  
 Over and Back, Northfield, MN  
 Ozark Mountain Center for  
 Environmental Education, Alton, MO  
 Park Rapids Activities Foundation Inc.,  
 Park Rapids, MN  
 Phillips Tender Loving Care,  
 Minneapolis, MN  
 Prevail-Psychiatric Reform Thru  
 Education Visionary Action, Madison,  
 WI  
 Princeton Alumni Association, Inc.,  
 Princeton, MO  
 Project Fresh Start, Chicago, IL  
 Property Management Resource Center,  
 Chicago, IL  
 Quality Behavioral Care, Chicago, IL  
 Racine County Clubhouse, Inc., Racine,  
 WI  
 Remedial Education Adolescents  
 Disadvantaged Foundation Inc., Baton  
 Rouge, LA  
 River Falls Educational Foundation Inc.,  
 River Falls, WI  
 River Forest Boosters Association,  
 Chicago, IL  
 River Valley Child Center Inc., Spring  
 Green, WI  
 Running Water Historical Society,  
 Yankton, SD  
 Save Our School Inc., Streator, IL  
 Service Personnel Support Group,  
 Rochester, MN  
 Shepherds Foundation Inc., Union  
 Grove, WI  
 Shoreview Historical Society,  
 Shoreview, MN  
 Sian Ka An Biosphere Foundation,  
 Minneapolis, MN  
 Silk for Life Project Inc., Milwaukee,  
 WI  
 Sind Medical Association of North  
 America Inc., Milwaukee, WI  
 Society of Noise Reductionist Inc., St.  
 Paul, MN  
 South Dakota Concrete Promotion  
 Association, Spearfish, SD  
 Space West Ridge Community  
 Development Center, Chicago, IL  
 Therapeutic Recreators for Recovery,  
 Algonquin, IL  
 United for Progress Outreach  
 Organization, Chicago, IL  
 U.S.S. Springfield Commissioning  
 Committee, Springfield, IL  
 Whiteside County AIDS Network,  
 Morrison, IL  
 Women at the Court House,  
 Minneapolis, MN  
 Womens Board, Chicago, IL  
 XI Lambda Educational Foundation,  
 Chicago, IL  
 Youth Enjoying Sobriety, Peoria, IL  
 If an organization listed above sub-  
 mits information that warrants the re-  
 newal of its classification as a public  
 charity or as a private operating founda-  
 tion, the Internal Revenue Service will  
 issue a ruling or determination letter  
 with the revised classification as to  
 foundation status. Grantors and contribu-  
 tors may thereafter rely upon such rul-  
 ing 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 classi-  
 fication of foundation status in the Inter-  
 nal Revenue Bulletin.