

Foundations Status of Certain Organizations

Announcement 97-18

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:

Agape Community Outreach Inc.,
Beaver Springs, PA

Aim for Success, Inc., Mamaroneck, NY
Alaska National Guard Historical
Holding-Museum Fund Inc., Ft.
Richardson, AK

Allentown Liberty Bell Rotary Club
Foundation, Quakertown, PA

American Dental Group Incorporated,
Washington, DC

American Institute of Med. & Public
Health of Central & Eastern Europe,
Inc., New York, NY

Anacostia Growth Fund Inc.,
Washington, DC

Asanteman-Kuo of Washington DC
Metropolitan Area, Silver Spring, MD
Assembly of Sons Ministry, Laurel, MD
Banquete Del Million Y Del Amor,
Arlington, VA

Barnabas Family Ministries Society,
Canada

Birdsboro Library Inc., Birdsboro, PA
Catch Foundation A Washington
Non-profit Corporation, Seattle, WA
Catholic Leadership Institute, Bala
Cynwyd, PA

Center for Middle East Research Inc.,
Washington, DC

Community Services Housing Inc.,
Charlottesville, VA

Consumers Loan Advocates Inc., Lake
Bluff, MN

Cop Care, Inc., Seaford, NY
Council for Safe Families, Inc., New
York, NY

DDD, Inc., Brooklyn, NY
Election Aid Incorporated, Camden, NJ
Essex Horse Trials Inc., Gladstone, NJ
First Stage Theatre, Lititz, PA
Grantsburg Hockey Association,
Grantsburg, WI

Greater Baltimore Community Housing
Resource Board Inc., Baltimore, MD

Hobbit Hollow Inc., Centreville, VA
Humane Society of Calvert County,
Prince Frederick, MD

IFF Wildlife Habitat Club, Union Beach,
NJ

Institute for Catholic Liberal Education
Inc., Falls Church, VA

Institute of International Trade and
Development, Washington, DC
Kentucky School Reform Corporation,
Philadelphia, PA
Kids of the Kingdom, Inc., Scranton, PA
Kinder Castle Learning Center Inc.,
Dodgeville, WI
Land Council Inc., Washington, DC
Learning Curve Foundation,
Sergeantsville, NJ
Margaret Brent Special Center PSSO
Association Inc., New Carrollton, MD
Memorial to the Ancestors Project Map
Inc., Newark, NJ
Mercer County Tenant Action Inc.,
Mercer, PA
Mid State Health Advisory Corp.,
Lawrenceville, NJ
Miracle Man Ranch, Virginia Beach, VA
Mission of Hope and Center for
Learning Inc., Philadelphia, PA
Missions in Action Inc., Lynchburg, VA
Monmouth County Association of
School Administrators, Oceanport, NJ
National Association of Purchasing
Management, Salisbury, MD
Native American Economic
Development Advocacy, Baltimore,
MD
New Jersey Association for Middle
Level, Lebanon Hill, NJ
New Visions Inc., Laurel, MD
Northeast Chamber Orchestra,
Philadelphia, PA
North Philadelphia Community Help,
Philadelphia, PA

North Philadelphia East Local
 Development Corporation,
 Philadelphia, PA
 Offender Aid and Restoration of Prince
 William Manassas, Manassas, VA
 Older But Wiser, Inc., Portland, OR
 Options in Supported Living Inc.,
 Rockville, MD
 Paige Anne Foundation, Glenn Dale,
 MD
 Palmer Revival Ministries Inc.,
 Lewistown, PA
 Panther Junior Olympic Volleyball Club,
 Baltimore, MD
 Pennsylvania Human Performance
 Foundation, Bethlehem, PA
 Performing Arts League of Philadelphia,
 Philadelphia, PA
 Perry School Community Services
 Center Inc., Washington, DC
 Piscataway Township Education
 Foundation, Piscataway, NJ
 Power of No Association, Merrifield, VA
 Prince Georges County Housing
 Development Corp., Upper Marlboro,
 MD
 Princeton Downtown Teen Center NJ
 Non-Profit Corp., Princeton, NJ
 Professional Bicultural Development
 Associates Inc., South Orange, NJ
 Profound Paralysis Foundation,
 Lovettsville, VA
 Project Teach, Pennel, PA
 Queen Annes Advocates for Youth Inc.,
 Crumpton, MD
 Radford Band Boosters Inc., Radford,
 VA
 Rainbows Way Inn, Inc., Mesa, AZ
 Reads, Inc., Philadelphia, PA
 Recycling Association of Central
 Virginia, Richmond, VA
 Renegade Productions Inc., Newtown,
 PA
 R Group Inc., Wilmington, DE
 Rocking, Inc., Media, PA
 Self Improvement Life Style Center,
 Philadelphia, PA
 September Place, Chesapeake, VA
 Seventh Councilmatic District
 Constituent Fund, Upper Marlboro,
 MD
 Ships at Sea Inc., Virginia Beach, VA
 SNAP Special Needs Alliance of Parents
 Inc., Pennsburgh, PA
 South Lakes High School Band Boosters
 Association, Reston, VA
 Sports Medicine Foundation Inc., York,
 PA
 STARS Inc., Hagerstown, MD
 Steel Recycling Foundation, Pittsburgh,
 PA
 St. James Preparatory School Inc.,
 Newark, NJ
 Stonebridge Educational Foundation,
 Chesapeake, VA
 Storks Nest Fund, Washington, DC
 Support Forum Inc., Middletown, NJ
 Threshold Housing Development Inc.,
 Uniontown, PA
 Tidewater Ministers Community
 Development Inc., Norfolk, VA
 Union County Regional Education
 Foundation Inc., Clark, NJ
 United Way of Carbon County,
 Weatherly, PA
 Upper Darby Rotary Foundation, Drexel
 Hill, PA
 Virginia Beach Chapter National
 Audubon Society Inc., Virginia
 Beach, VA
 Washington Community Gymnastics
 Center, Washington, DC
 Wildcats Wrestling Association Inc.,
 Carlstadt, NJ
 Womens Way USA, Philadelphia, PA
 Woodbridge Academy of Music Inc.,
 Metuchen, NJ
 World Affairs Council of Greater Valley
 Forge Inc., Southwestern, PA
 WRC North Fork Heights, Brookville,
 PA
 York Rotary Charitable Endowment
 Fund, York, PA
 You Owe Yourself the Chance,
 Forestville, MD
 Youth and Family Services of Southern
 Maryland Inc., Charlotte Hall, MD

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.
