

## Foundations Status of Certain Organizations

### Announcement 97-26

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 Culture and Education, Inc.,  
Colorado Springs, CO  
Agape Farms, Inc., Bay City, TX

Agricultural Historical Foundation, Inc.,  
Hill City, KS  
AIDS Referral Services, Inc., Wichita,  
KS  
Aikido Dojo Ai To Hei Wa, Denver, CO  
Albuquerque Lighthouse, Inc.,  
Albuquerque, NM  
All Children, Inc., Provo, UT  
All-1 Charities, Inc., Kennedale, TX  
Alumni Association of Cedar Ridge,  
Inc., Shawnee Mission, KS  
Battle of Britain Memorial Society,  
Dallas, TX  
Bay Area Turning Point, Inc., Webster,  
TX  
Bears That Care Den, North Salt Lake,  
UT  
Best Little Region Convention,  
Lubbock, TX  
Camelot Academy Child Care, Inc., W.  
Jordan, UT  
Coalition of Lesbian-Gay Student  
Groups, Inc., Dallas, TX  
Colorado Advanced Life Support,  
Aurora, CO  
Daily Bread Ministries Inc., Oklahoma  
City, OK  
Daily Bread Ministry Inc., Garland, TX

Dallas Black Chamber of Commerce  
Foundation, Inc., Dallas, TX  
Doctors in Christ for Missions, Fort  
Collins, CO  
Downtown Boulder Performance Arts  
Inc., Boulder, CO  
East Austin Health Coalition Inc.,  
Austin, TX  
East Texas Council on African-American  
Affairs Inc., Tyler, TX  
Educational Resources Associates,  
Longmont, CO  
El Paso Chapter of the Douglas High  
School Alumni Association Inc., El  
Paso, TX  
Encore Aftercare Ministry Inc.,  
Albuquerque, NM  
Environmental Education Institute,  
Boulder, CO  
Environmental Research Network Inc.,  
Los Alamos, NM  
Eternity Builders Inc., Keene, TX  
El Paso Inter-Faith Community  
Development Corporation, El Paso,  
TX  
Ellen Terry Real Estate Charitable  
Foundation, Dallas, TX

Friends of the El Paso History Museum,  
 El Paso, TX  
 Friends of the Kemp Public Library,  
 Wichita Falls, TX  
 Friends of Smokey Bear Balloon,  
 Albuquerque, NM  
 Groupo Ballet Folklorico Maya Inc.,  
 Houston, TX  
 Heart of Texas Swimmers Inc., Waco,  
 TX  
 Hellenic American Cultural Society Inc.,  
 San Antonio, TX  
 India Association of Southeast Texas,  
 Beaumont, TX  
 International Childrens Haven, Inc.,  
 Tulsa, OK  
 International Linen Registry Foundation,  
 Tulsa, OK  
 Kansans for Safe Pest Control,  
 Lawrence, KS  
 Kansas Business Hall of Fame, Inc.,  
 Emporia, KS  
 Kansas Low Vision Clinic, Inc.,  
 Wichita, KS  
 Kansas Pacific Railroad Association,  
 Hays, KS  
 K C Art Exhibitions, Inc., Leawood, KS  
 Kidoodles, Inc., Dodge City, KS  
 Kids-Are-Worth-It, Inc., Arlington, TX  
 Kids in Divorce Situations KIDS  
 Services, Inc., Austin, TX  
 Kids N Care, Inc., Ellinwood, KS  
 KLA, Inc., Roswell, NM  
 Korean American Parents Association,  
 Inc., Colorado Springs, CO  
 Korean American Young Activity, Inc.,  
 Colorado Springs, CO  
 Kroger Associates Reaching Everyone  
 Network Texas-Louisiana, Keller, TX  
 Kyl Country House, Inc., Houston, TX  
 Let God Fight Your Battles, Beasley, TX  
 Liberty Riding Center, Inc., Peyton, CO  
 Metroplex Military Charitable Trust,  
 Dallas, TX  
 Mexico Missions Inc., Norman, OK  
 Ministers and Christian Workers  
 Association, Grand Prairie, TX  
 National Institute for Technology in  
 Education, Mancos, CO  
 National Small Business Quality and  
 Development Foundation, Inc.,  
 Denver, CO  
 Native American Preparatory School,  
 Rowe, NM  
 NE Food Bank Charities Inc., Fountain  
 Hills, AZ  
 New Mexico Veterans Assistance  
 Foundation Inc., Albuquerque, NM  
 North Boulder Little League, Boulder,  
 CO  
 Northeast Child Nutrition, Huffman, TX  
 North Hood County Volunteer Fire  
 Dept., Granbury, TX  
 North San Isidro Community Center,  
 Ilfeld, NM  
 North Texas International Youth Cultural  
 Exchange, Frisco, TX  
 One Good Turn, Inc., Sedona, AZ  
 One World One People Foundation,  
 Englewood, CO  
 Players Company of Topeka, Topeka,  
 KS  
 PODER Persons Organized Desiring  
 Equality & Representation, Rockport,  
 TX  
 Post Abortion Recovery Ministries, Inc.,  
 Katy, TX  
 Preserve Our Parks and Public Spaces,  
 Inc., Fort Worth, TX  
 Promise Productions, Inc., Glen Rose,  
 TX  
 Pro Neo, Inc., Salt Lake City, UT  
 Provision Asia, Inc., Cedar Hill, TX  
 PTM Public Training and Management,  
 Phoenix, AZ  
 Public Medical Information & Learning  
 Center, Arvada, CO  
 Reach, Inc., Shawnee, OK  
 Reading Ranch, Inc., Phoenix, AZ  
 Safety Resource Council of New  
 Mexico, Albuquerque, NM  
 Saltos Support Group, Inc., Tucson, AZ  
 San Antonio Bowl Association, Inc., San  
 Antonio, TX  
 Tender Mercies, Inc., Dallas, TX  
 Terral Senior Citizens Center, Terral,  
 OK  
 Texans for a Healthy Environment, Inc.,  
 Houston, TX  
 Texas Adolescent & Family Substance  
 Abuse Academy, Inc., Longview, TX  
 Texas Association of Student Assistance  
 Professionals, Austin, TX  
 Texas Bluebonnet Harvest Conference,  
 Irving, TX  
 Valley-Community Revitalization  
 Project, Phoenix, AZ  
 Veronica Karaman Ministries, Inc.,  
 Chesapeake, VA  
 VET HELP, Albuquerque, NM  
 Wichita Toy Run Association, Wichita,  
 KS  
 Wilderness Community Education  
 Foundation, Inc., Lawrence, KS  
 Youth Services Council Corporation,  
 Englewood, CO  
 Yuchi Tribal Organization, Inc., Sapulpa,  
 OK  
 Zee Cares About Kids, Houston, TX

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.

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