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## Foundations Status of Certain Organizations

### Announcement 97-28

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:

AIDS Equity League, Inc., Houston, TX  
AIDS Resource Center of Texoma, Sherman, TX  
Albuquerque Literacy Program, Inc., Albuquerque, NM  
Austin Area Youth, Austin, TX  
Austin Junior Chamber of Commerce Foundation, Inc., Austin, TX  
Austin Releaf Council, Austin, TX  
Big Bend, Inc., Riverton, WY  
Brownsville Opportunity Youth Soccer Association, Inc., Brownsville, TX

Buckingham Square Optimist Fund Inc., Aurora, CO  
Cancer Scholarship Fund, Katy, TX  
Candlelighters Circle of Friends Childhood Cancer Support Group Inc., Tulsa, OK  
Christian Center of Universal Peace of Houston, Houston, TX  
Classical Traditions International Entertainment, Los Angeles, CA  
Clearwater Youth Wrestling Club, Clearwater, KS  
Colorado Latino AIDS Community Network, Inc., Denver, CO  
Colorado Parents for All Children, Colorado Springs, CO  
Cosme Garto Memorial Scholarship Foundation, Salt Lake City, UT  
Covenant Ministries, Inc., Fort Worth, TX  
Delta Nutrition Services, Houston, TX  
Docent Council of Forth Worth Zoo, Fort Worth, TX  
ECO-Fair Texas, Inc., Austin, TX  
Elfields Residential, Houston, TX  
Families Actively Communicating Together, Winfield, KS  
Family Outreach of Southern Dallas, Inc., Dallas, TX  
Flagstaff Youth Hockey Association, Inc., Flagstaff, AZ  
Flour Bluff Helping Hand, Corpus Christi, TX  
Fort Worth Foundation, Fort Worth, TX  
Foster Place Community Center, Inc., Houston, TX  
Freedom for Youth, Denver, CO  
Friends of the Utah Center, Salt Lake City, UT  
Glendale Centennial Committee, Glendale, AZ  
Greater Fort Worth Luis Palau Crusade, Fort Worth, TX  
Hispanic American Medical Scholarship Fund, Houston, TX  
Housing and Neighborhood Development, Phoenix, AZ  
Houston Business League, Houston, TX  
Houston Japanese Television Ministry, Inc., San Antonio, TX  
ICAK, Inc., Lawrence, KS  
Indian Health Care Clinic, Inc., Salt Lake City, UT  
Intermountain Society for Parenteral and Enteral Nutrition, Salt Lake City, UT  
Irving Elementary School Parent Teacher Organization PTO, Mesa, AZ  
Joe Holland Evangelistic Association, Colony, TX  
Jones Spiritual Research Center, Inc., Longview, TX  
Kerrville South Volunteer Fire Department, Inc., Kerrville, TX  
Kiamichi Country Genealogy Society, Broken Bow, OK  
Kids Place, Salt Lake City, UT  
Killough Middle School Parent Advisory Committee, Killough Middle School Advise Committee, Houston, TX  
La Compania Madre, Inc., Honolulu, HI  
Life Giving Word Ministries, Inc., Tulsa, OK  
Lighthouse Counseling Services, Inc., Oklahoma City, OK  
Loyal Companions for the Handicap Training Institute, Oklahoma City, OK  
Mayes County Resource Council, Inc., Pryor, OK  
Megan Ledue Guardian Angel Foundation, Wichita Falls, TX  
Metatheatre, Tucson, AZ  
Moore County Crime Stoppers, Inc., Dumas, TX  
National Commission on Rape Prevention, Inc., Scottsdale, AZ  
Neighborhood Pioneer Clubs, Colorado Springs, CO  
Network of Lyricists and Songwriters, Inc., Pearland, TX  
New Mexico Partnership for Mathematics and Science Education, Albuquerque, NM  
New Mexico Wildlife Foundation, Santa Fe, NM  
North Valley Paralegal Service of Arizona, Glendale, AZ  
Open Heart, Inc., Houston, TX  
Our House, Inc., Denver, CO  
Phoenix Center for Rape Prevention, Phoenix, AZ  
Prairie Dog Pals of ABQ, Albuquerque, NM  
Project Hungry for El Paso, El Paso, TX  
Puente De Esperanza, Espanola, NM  
Putnam-Fullana Education Association, Inc., Fort Collins, CO  
Pylon Salesmanship Club, Dallas, TX  
Red River Symphony Guild, Inc., Sherman, TX  
Rock Springs Youth Boys Basketball, Rock Springs, WY  
Rocky Mountain Center for Attitudinal Healing, Colorado Springs, CO  
Sal De Ahi, Santa Fe, NM  
Shepherds Center of Chanute, Inc., Chanute, KS  
Smithson Valley High School Athletic Booster Club, Spring Branch, TX  
Sonshine College for Oriental Senior Citizens, Dallas, TX  
Southern Arizona Environmental Management Society, Inc., Tucson, AZ  
South Texas Festival of Film, Corpus Christi, TX

South Texas Organization for  
Reproductive Medicine, San Antonio,  
TX

Southwest Aquatic Specialties, Inc.,  
Hobbs, NM

Spectrum Housing, Dallas, TX  
Tarrant County Junior Livestock Show  
Association, Inc., Fort Worth, TX  
Tejanos for Onda Music, Dallas, TX  
Texas Tiger Tournament, Inc., Houston,  
TX

Tiyospaye, Inc., Wichita, KS

Toe Tappers, Houston, TX

Tomboys, Burkburnett, TX

Touch Foundation, Colorado Springs,  
CO

Touch Town Incorporated, Missouri  
City, TX

Toy Lending Library, Inc., Kerrville, TX

Triangle Recovery Foundation, Inc.,  
Beaumont, TX

Triple Cross Ministries, Inc., Spencer,  
OK

Triumph, Inc., Wichita, KS

Troxler Charitable Foundation, Inc.,  
Dallas, TX

Tulsa Parents As Teachers, Inc., Tulsa,  
OK

Tulsa Theatreworks, Inc., Tulsa, OK

Tulsa Visiting Nurse Services, Inc.,  
Tulsa, OK

24 Hour Serenity Club, Poolview, TX

United Hispanic Fund, Uvalde, TX

Ushers of the Coming, Inc., Dallas, TX

Veterans Rainbow House, Inc., Salt  
Lake City, UT

VNA Management Services, Inc., Tulsa,  
OK

Weatherization Managers Association,  
Salt Lake City, UT

Yellow Ribbon Family Support Group,  
Brownwood, TX

Yes I Can Extended Hours Child Care,  
Broomfield, CO

Youth Development Tae Kwon Do  
Foundation, Inc., Oklahoma City, OK

Youth Enhancement Services, Inc.,  
Austin, TX

Youth for Christ Association of the  
World, Spirit Lake, ID

Zora Neale Hurston-Roof Garden  
Museum, Inc., Belle Glade, FL

Service to announce such revised classi-  
fication of foundation status in the Inter-  
nal Revenue Bulletin.

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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