

## Foundations Status of Certain Organizations

### Announcement 97-39

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:

Absecon Police Athletic League Pal,  
Absecon, NJ  
African-American Adventure, Inc.,  
Hyattsville, MD  
Ageless Wisdom Seminary, Scottsdale,  
AZ  
Alyce Bartholomew Childrens Museum,  
Laporte, IN  
Amethyst Foundation Judi Laws,  
Philadelphia, PA  
Amoco Dealers & Jobbers for Kids,  
Inc., Clearwater, FL  
Anderson Art Association, Anderson, SC  
Anderson Community Aquatics Club,  
Inc., Anderson, IN  
Anderson Urban League, Anderson, SC  
Arts and Humanities Council of Pickens  
County, Incorporated, Reform, AL  
California Earthquake Legacy, San  
Francisco, CA  
California Foundation for the Blind, San  
Francisco, CA  
Camera Arts Foundation, Santa Ana, CA  
Camp Rainbow, Encino, CA  
C and D for Youth, Inc., Stockton, CA  
Castro Valley Group Home, Castro  
Valley, CA  
CDF Museum Foundation, Ione, CA  
Center for Constitutional Issues in  
Technology, Los Altos, CA  
Center for Creative Education, Seattle,  
WA  
Center for Creative Work, Inc., San  
Francisco, CA

Center for the Support & Protection of  
Indian Religious & Indigenous  
(Center for the Spirit), Oakland, CA  
Charles Thaxton, Konos Connection,  
Ramona, CA  
Children Loving Others With Needs,  
Spring Valley, CA  
Childrens Literacy Corporation of  
America, Inc., Portland, OR  
Childrens Services of Central California,  
Fresno, CA  
Chitman Education and Research Fund,  
Inc., San Diego, CA  
Christian Airline Personnel Missionary  
Outreach, Everett, WA  
Christians Neighbors Network, Menlo  
Park, CA  
CHS Properties I, Pasadena, CA  
Coalition for Kids, Inc., Grants Pass,  
OR  
Coalition for the Creative Arts,  
Berkeley, CA  
Clergy Wellness Program, Hood River,  
OR  
Committee To Aid Ukraine of Northern  
California, San Francisco, CA  
Conejo Open Alternative School  
Taskforce, Newbury Park, CA  
Consumer Advocates for Legal Justice,  
West Hills, CA  
Cook Inlet Vigil, Homer, AK  
Cooley S Landing Center Incorporated,  
East Palo Alto, CA  
Copper Mountain Foundation, Cordova,  
AK  
Create the Magic of Giving Foundation,  
Redondo Beach, CA  
Delphi Academy, Nicasio, CA  
Delta Rebels Manteca Youth Football,  
Manteca, CA  
Destiny Bound Corporation, Santa  
Barbara, CA  
Dots for Tots, Inc., Tigard, OR  
Earth Children, San Diego, CA  
East Honolulu Girls Softball Amateur  
Softball Association Jr Olympics,  
Honolulu, HI  
Educational Theatre for Higher Inner  
Consciousness, Santa Rosa, CA  
Eighty First Avenue Softball Club,  
Mercer Island, WA  
Everglades Equestrian Society, Inc.,  
Bonita Springs, FL  
Exodus Foundation, Las Vegas, NV  
Gambling Problems Information, Inc.,  
San Jose, CA  
Garmons Group Home, Stockton, CA  
Gentle Shepard Ministries, Inc., North  
Hollywood, CA  
Glea Foundation, Honolulu, HI  
Global Relief and Childrens Services,  
Olympia, WA

Great Basin Nature Interpreters, Reno,  
NV  
Greater Redmond Foundation, Seattle,  
WA  
Greek Folklore Dance Company,  
Fremont, CA  
Gunther Klaus African Foundation, Los  
Angeles, CA  
Guye Peak Alpine Foundation, Issaquah,  
WA  
Hendersonville Friends of Chamber  
Music, Hendersonville, NC  
Jewel Baker Education Foundation,  
Berkeley, CA  
Jus County Cloggers of San Jose,  
Sunnyvale, CA  
Kahala Foundation, Honolulu, HI  
Kappa Alpha of Theta Tau Theta  
Sorority, Inc., Visalia, CA  
Kapuna Foundation, Wailuku, HI  
Kathleen A Toon Ministries, Hesperia,  
CA  
Kings Court Play RS, Inc., San  
Francisco, CA  
Klamath Siskiyou Coalition, Cave  
Junction, OR  
Knix Swim Club, Eagle River, AK  
Korean American Children & Youths  
Choir, Irvine, CA  
Lake Region Basketball Officials  
Association, Lakeland, FL  
Lamar County Literacy Council, Inc.,  
Paris, TX  
Laredo Independent School District,  
Laredo, TX  
Leonia Education Association  
Scholarship Corp., Inc., Leonia, NJ  
Miami Killian Senior High School Band  
Patrons, Incorporated, Miami, FL  
Michigan Wrestling Federation, Clinton  
Twp., MI  
Mid America Games for the Disabled,  
Inc., Mission, KS  
National Transplant Action, Inc.,  
Washington, DC  
New Group Theatre Troupe, El Paso,  
TX  
North Texas State Soccer Association  
Desoto, Desoto, TX  
Northwest Indiana Excellence in Theatre  
Foundation, Inc., Hammond, IN  
Organization of Positive Youth, Inc.,  
Philadelphia, PA  
Parents on the Move, Inc., Irwinton, GA  
Peninsula Scholarship  
Foundation-Reach, Yorktown, VA  
Pennsylvania Babe Ruth Leagues, Inc.,  
Greentown, PA  
Plan II Students Association, Austin, TX  
Ramazzini Institute for Occupational  
and Env. Health Res., Inc., Solomons,  
MD

Reading Fleming Middle School PTO,  
Flemington, NJ  
Ress of Puerto Rico, Inc., San Juan, PR  
RSD Foundation, Houston, TX  
Safety First Foundation, Inc., Tucker,  
GA  
Salvageable Consumable Recyclable  
Arts Parts, Houston, TX  
Science Alliance for Valuing the  
Environment, Inc., Sylvania, OH  
Second Mile, Austin, TX  
Theatre of Dare, Nags Head, NC  
Tom Martino Help Center Foundation,  
Littleton, CO  
Troup Band Booster Club, Troup, TX  
Troy Area Gators, Troy, MI  
Union County Housing Asst. Corp,  
Union, NJ  
Vox Theatre Company, Philadelphia, PA

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