

Foundations Status of Certain Organizations

Announcement 97-46

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 Connection, Inc., Cambridge, MA
 Alcohol and Drug Abuse Recovery Environment, Inc., Houston, TX
 American Friends of the Imperial War Museum, St. Louis, MO
 Americas Business Conscience Corp., Scarsdale, NY
 Arts for Life, Albuquerque, NM
 Asanteman Association of Greater Houston, Missouri City, TX
 Association for Christian Public School Teachers and Administrators, Stillwater, OK
 Association for Recreation as an Alternative, Inc., New York, NY
 Association of Hispanic Educators of Massachusetts, Inc., Springfield, MA
 BAA & Company, San Antonio, TX
 Ballet, Inc., New York, NY
 Barbara Oneglia Alvarez Tyciensi Christmas Fund for Needy Children, Torrington, CT
 Becket Land Trust, Inc., Becket, MA
 Bellevue Avalon Girls Association, Bellevue, PA
 Bethany Center Inc., Lakeland, FL
 Birthright of Encinitas, Encinitas, CA
 Black Transplants Action Committee, Denver, CO
 Choices Inc., A Cancer Survivor Advocate Group, Prairie Village, KS
 Christian Medical Missions, Inc., Woodward, OK
 Christian Medical Relief International, Inc., Tulsa, OK
 Christian Mission Resident Ministry Corp., St. Petersburg, FL
 Christian Support Ministries, Houston, TX
 Christian United Enterprise Non-Profit Housing Corporation, Flint, MI
 Christians United Productions, Littleton, CO
 Christine Historical Society, Christine, TX
 Circle S. Rodeo Ministries, Inc., Trinity, TX
 Citadel Gymnastics Association, Tulsa, OK
 Citizens Crime Line of Gaines County, Inc., Seagraves, TX
 City of Deer Park Texas Senior Citizens Foundation Trust, Deer Park, TX
 Clayton Community Center, Inc., Clayton, KS
 Clear Thinking, Inc., Scottsdale, AZ
 Cliff Haven Adult Day Health Care, Inc., Dallas, TX
 Clinton Crimestoppers, Clinton, OK
 C. N. Linscott Memorial Childrens Foundation, Austin, TX
 Colorado Coaches of Girls Sports, Broomfield, CO
 Colorado Health Policy Council, Denver, CO
 Colorado Operation Lifesaver, Inc., Denver, CO
 Colorado Springs Parents of Prematures, Colorado Springs, CO
 Colorado Yale Association, Denver, CO
 Colors of Life, Inc., Lawton, OK
 Colquitt-Miller County Historic and Economic Revitalization Organization, Inc., Colquitt, GA
 Columbus Community Foundation, Columbus, KS
 Contemporary Housing Alternatives Inc., Topeka, KS
 Cross Country Ministries, Buckeye, AZ
 Dinosaurland Resource Conservation & Development Area, Vernal, UT
 Disadvantaged Business Development Association, Youngstown, OH
 Firecon Institute for Research and Education, Inc., East Earl, PA
 Five Moons Theatre, Inc., New York, NY
 For the Record, Inc., Los Angeles, CA
 Friends of Father Joseph Inc., Baltimore, MD
 Give One Day Inc., Austin, TX
 Gospel for India, Dallas, TX
 Heavens Gate Ministries, Inc., Nowata, OK
 Heber Overgaard Economic Development Corporation, Overgaard, AZ
 Helping Hands Community Resource Center, Beckley, WV
 Helping Horse Therapeutic Riding Center, Thermopolis, WY
 Henderson Junior High School Parent, Inc., China, TX
 Hendrick Academy of Honor Inc., Plano, TX
 High Frequency Wavelengths, Virginia Beach, VA
 Holdenville General Hospital Foundation, Holdenville, OK
 Johnston-Mitchell Preservation Foundation, Inc., Plano, TX
 John Wesley White Franklin Graham Desert Southwest Crusade, Yuma, AZ
 Little Britches Rodeo Association of Texas, Bandera, TX
 Littlefield Arts and Heritage Committee, Inc., Lubbock, TX
 Living Improvements for Elderly, Port Neches, TX
 MGA Golf Foundation, Jefferson City, MO
 Mile by Mile Inc., Mesa, AZ
 Missouri City Girls Softball Association, Missouri City, TX
 Mohave County Trails Association Inc., Kingman, AZ
 Mojave Native Plant Society, Las Vegas, NV
 Montebello-El Rosario Sister City Association, Montebello, CA
 Montgomery County Master Gardener Association, Conroe, TX
 Northeastern Connecticut Aids Project, Inc., Pomfret Center, CT
 Our Lady of Fatima Sanctuary Inc., Anchorage, AK
 Pend'Orelle County District 3 Firemans Fund, Newport, WA
 Permian Basin Aids Coalition, Midland, TX
 Permian Choir Booster Club, Odessa, TX
 Poltava Center, Inc., Beachwood, OH
 Prairie Preservation Incorporated, Fennimore, WI
 Rio Grande Dispute Resolution Center, Inc., El Paso, TX
 River of Light Christian Ministries, Phoenix, AZ
 Riverside Recover Center, Inc., Houston, TX
 Sagebrush Bible Chapel Inc., Sparks, NV
 Southwestern Native American Art Foundation, Albuquerque, NM
 Space Science Educational Foundation for Tomorrow, Inc., Sugarland, TX
 Sparta-White County Main Street, Sparta, TN
 Sports for Life, Inc., Oklahoma City, OK
 Sports Turf Managers Benevolent Foundation, Aurora, CO
 Stinesville Renaissance Group, Stinesville, IN
 Stop Six Community Services, Inc., Fort Worth, TX
 Sunshine House Foundation, Denver, CO
 Upper Valley Foundation, White River Jct., VT
 Vivid Theater Ensemble, Dallas, TX
 Vore Buffalo Jump Foundation, Sundance, WY
 West Allegheny Chorus Boosters, Imperial, PA
 West Coast Dance Project Inc., Sarasota, FL
 Women Against Violence Everywhere, Westminster, CA
 Woodstock Academy Inc., Woodstock, MD
 Working Theatre, Cleveland, OH
 Wyoming Pioneer Woman, Worland, WY
 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.
