

## Foundations Status of Certain Organizations

### Announcement 97-55

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:

American Home Health Hospice, Inc.,  
Santa Ana, CA  
American Society To Support  
International Students, Harvard, IL  
Ample Opportunity, Inc., Portland, OR  
Animal Welfare Clearinghouse and  
Network Organization, Inc., San  
Rafael, CA  
Arcola Mills Historic Foundation, Lake  
Elmo, MN  
Arctic Top Dogs A Youth Organization,  
Kotzebue, AK  
Armenian Folkloric Ensemble, Los  
Angeles, CA  
Armenian Theological Society,  
Glendale, CA  
Booker T. Washington Debate Parents  
Association, Tulsa, OK  
Bootstraps of America, Inc., Anchorage,  
AK  
Carson Detoxification Center Inc.,  
Carson City, NV  
Cascade Colorado Park Association,  
Inc., Cascade, CO  
Cass County Child Protective Service  
Board, Atlanta, TX  
Cathedral Church of God in Christ  
Comm. Development Corp.,  
Cleveland, OH  
Center for Civilian Internee Rights, Inc.,  
Miami Beach, FL  
Down Syndrome Publications, Inc.,  
Patchogue, NY  
Education Plus Inc., Acworth, GA  
Elders New Life Center, Spokane, WA

Forth Smith Soccer Association, Fort  
Smith, AR  
Foundation for Anglican Christian  
Tradition, Wynnewood, PA  
Foundation for Leningrad Blockade  
Survivors, Inc., Boston, MA  
Foundation for the Benefit of Disabled  
Persons Common Insurance Trust,  
New York, NY  
Foundation for Women & Children With  
Aids, Houston, TX  
Foundation of Oak Ridge, Inc., Santa  
Ana, CA  
Foundation of the Archeological Record  
Inc., New York, NY  
Georgetown County Community  
Relations Council, Georgetown, SC  
Gettysburg Ball Association Inc.,  
Gettysburg, OH  
Global Education Research Center, Inc.,  
Atlanta, GA  
Go Camping America Committee Inc.,  
Vienna, VA  
Homeless Institute Services, Oklahoma  
City, OK  
Homeless Task Force of Fort Wayne,  
Inc., Fort Wayne, IN  
Home of Hope Inc., Phoenix, AZ  
Home Run Foundation, New York, NY  
Homesick, Fort Worth, TX  
Honolulu Community Services Center  
Inc., Honolulu, HI  
Hope-Four-You-Two-Inc., Citrus  
Heights, CA  
Hope Homes, Inc., Jacksonville, TX  
Hope Inc., Springville, CA  
Institute of Healthy Families and  
Community, Houston, TX  
Institute of Optimal Nutrition, Davis,  
CA  
Instituto Paz en Las Americas Inc.,  
Silver City, NM  
Intercare, San Diego, CA  
Interfaith AIDS Project, Inc., Reading,  
MA  
International Association for the  
Exchange of Charitable Giving,  
Woodland Hills, CA  
International Care, Inc., Kentwood, MI  
Junior Service & Welfare League,  
Plainview, TX  
Kauai BMX Parents Organization,  
Lawai, HI  
Keep Clay Beautiful Inc., Green Cove  
Springs, FL  
Keepers of the Circle, Inc., Albany, NY  
Llano County Memorial Hospital  
Foundation, Inc., Llano, TX  
Logo Foundation Inc., New York, NY  
Lone Star Jenkins EMS, Lone Star, TX  
Long Beach Youth Development Center,  
Long Beach, CA

Los Angeles Area Assistance and Development Corporation, Santa Monica, CA

Los Angeles De La Biblioteca Del Condado De Sonoma Incorporated, Healdsburg, CA

Los Angeles Drama Critics Circle, West Hollywood, CA

Minority Task Force on AIDS Housing Development Fund Company Inc., New York, NY

Misfits Ensemble, Las Vegas, NV

Mission Bay Historical Society, San Diego, CA

MMBC Development Corporation Inc., Omaha, NE

Normandie Non-Profit Housing Inc., Los Angeles, CA

North Bay Affordables Inc., Sonoma, CA

Northern California Implant Surgeons Association, Inc., Sacramento, CA

One World Celebrations, Seattle, WA

Ontario High School Jaguar Booster Bingo Board, Ontario, CA

Potters House, New York, NY

Prayer Faith Workshops, Aloha, OR

Principled Economics Institute, Berkeley, CA

Rocky Mountain Pow Wow Association, Arvada, CO

Skyfire Showchoir, Sparks, NV

Smith College Class of 1987, West Newton, MA

Snuffys Clown Alley, Laguna Hills, CA

Software for Success Inc., Chicago, IL

Son NGOC Thanh Foundation, Seattle, WA

Sound Home and Hospice Foundation, Olympia, WA

Sound Vocational Alternatives, Valdex, AK

Sources of Korean Tradition Compilation Committee, Honolulu, HI

South Bay Hospice Project, Inc., Redondo Beach, CA

Southeast Just Intonation Center, Inc., Gainesville, FL

Southern California Society for Gastrointestinal Endoscopy, Los Angeles, CA

Southern Childrens Rights Advocacy Council, Inc., Raleigh, NC

Southern Ohio Community Concert Association, Wheelersburg, OH

Southern Oregon Home Services for Christian Scientists, Medford, OR

Southern West Virginia Regional Health Council, Inc., Bluefield, WV

South Eugene High School Golf Club, Inc., Eugene, OR

South Placer Transportation Management Association, Roseville, CA

South Thurston United Friends Rochester-Grand Mound Food Bank, Rochester, WA

Southwest Louisiana Alliance for the Mentally Ill, Lake Charles, LA

Special Ministries Outreach Coordinaters, Inc., Amity, AR

Spirit of 76 Inc., New Braunfels, TX

Torrey Pines Cancer & AIDS Research Institute, San Diego, CA

Total Youth Homes, Fair Oaks, CA

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.

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