

## Foundations Status of Certain Organizations

### Announcement 97-68

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.

*Forme r Public Charitie* 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:

Advancer Local Development Corporation, Santurce, PR  
African Business Round Table — USA Foundation, Washington, DC  
All About Kids Orient, Houston, TX  
Allegheny Community Theatre Inc., Low Moor, VA  
Austin Releaf Council, Austin, TX  
Austin Sister Cities Foundation, Austin, TX  
Autism Foundation Inc., Vero Beach, FL  
Avalon Theatre Company, Inc., New York, NY  
Avon Lions Charities, Inc., Avon, OH  
AWA Foundation, Houston, TX  
Broward Commons Inc — The Commons, Ft. Lauderdale, FL  
Building Open Opportunities for Knowledge, Molalla, OR  
Burger King Foundation, Inc., Miami, FL  
Burke County Communities in Schools, Inc., Waynesboro, GA  
Capital Area Association for the Education of Young Children, Camp Hill, PA  
Christian Renewal Inc., Bozeman, MT  
Cooperative Urban Education, Inc., Kansas City, MO  
Coors Hispanic Employee Network, Golden, CO  
Copper Bowl Foundation, Auburn, CA  
Cornerstone Board of Advocates, San Augustine, TX  
Cornerstone House—Family Care, Houston, TX

Corona Community Theatre, Corona, CA  
Corpus Christi Geological Society Scholarship Trust Fund, Corpus Christi, TX  
Council for Noncollegiate Cooperative Education, Inc., Farmington Hills, MI  
Covenant Fellowship, Fresno, CA  
Cowboy Assistance Foundation, Saginaw, TX  
Crafton Hills Open Space Conservancy, Yucaipa, CA  
Creative Education Inc., Edmond, OK  
Crystal River Police Department Support Association Inc., Crystal River, FL  
Forest City Hospital Scholarship Foundation, Inc., Cleveland, OH  
Friends of the British Film Institute, Los Angeles, CA  
Friends of the Fir, Issaquah, WA  
Friends of the Library Montgomery County, MD, Inc., Rockville, MD  
Friends of the Redlands Animal Shelter, Redlands, CA  
Friends of Westside Alternative School, Marina Del Rey, CA  
F S and H Incorporated, St. Louis, MO  
Fulton Mansion Docent Organization, Fulton, TX  
Future Generations, Duvall, WA  
Good News Community Health Center Inc., Gainesville, GA  
Houston Northwest Nutritional Network, Houston, TX  
Houston Reconstructionist Havurah, Houston, TX  
HOVEEV, Santa Monica, CA  
Humane Hotline Incorporated, San Carlos, CA  
Humanity Foundation Ltd., Hemet, CA  
Hurstwood Corporation, Vancouver, WA  
Kanesville Inc., Council Bluffs, IA  
Kiwanis Club of Everett Lansing Michigan Foundation, Lansing, MI  
Korean Morman Choir & Mission Fund  
Quorums of Elders the Second Branch of Los Angeles California Stake the Church of Jesus Christ of Latter-Day Saints, Los Angeles, CA  
Lowcountry Releaf Inc., Charleston, SC  
Lower Cape Advocates for the Mentally Handicapped, Inc., W Chatham, MA  
Lynn Performing Arts Center, Inc., Lynnfield, MA  
Michael Ferguson Corporation, Fort Smith, AR  
Muroc Community Theatre Boosters, North Edwards, CA  
Murrieta Valley High School Athletic Booster Club, Murrieta, CA

Mutual Assistance Association Coalition of Los Angeles Inc., Los Angeles, CA  
Over Seas Missions, Collinsville, IL  
Park Fund, Inc., Raleigh, NC  
Pillar of Truth Community Outreach Program, Chicago, IL  
Robinson Youth Foundation Inc., Chicago Heights, IL  
Sports for Kids Chicago Inc., West Chicago, IL  
Sweettooth Comedy Theatre, Lakeside, CA  
Sylvia Griffith Society for Parenteral and Enteral Nutrition, Lubbock, TX  
Texas Breast Implant Information Foundation, Inc., Alief, TX  
Texas Cattle Feeders Association Education Foundation, Amarillo, TX  
Texas State Parks Volunteers, Austin, TX  
TLC Foundation Inc., Los Lunas, NM  
Together Black Men, Hyattsville, MD  
Trust for Academic Priorities Inc., Louisville, KY  
Try Jesus Ministries Inc., West Memphis, AR  
Urban Health Care Project, Inglewood, 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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