

Foundations Status of Certain Organizations

Announcement 97-9

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:

Alabamians for Quality Education, Inc., Birmingham, AL
Alpharetta Youth Football Association Inc., Alpharetta, GA
American CFIDS Chronic Fatigue and Immune Dysfunction Syndrome Association Inc., Bartlett, TN
Americus Literacy Action Inc., Americus, GA
Antra Incorporated, Miami, FL
Ark-La-Tex Crisis Pregnancy Center Inc., Shreveport, LA
Art Judaica Educational Foundation, Oak Park, MI
Association for the Developmentally Disabled Inc., Cape Coral, FL
Autism Foundation Inc., Vero Beach, FL
Baton Rouge Therapeutic Riding Center Inc., Baton Rouge, LA
Berkley County Society for Prevention of Cruelty to Animals, Moncks Corner, SC
Bible Themes Inc., Red Bay, AL
Building a Dream Inc., Naples, FL
Bulldog Sports Network Inc., Birmingham, AL
Cambridge Jets Youth Track Club Association, Inc., Cambridge, MA
Camp Alpha Inc., Baton Rouge, LA
Chabad Lubavitch of N. Broward & Palm Beach Counties Inc., Margate, FL
Charles Willis Ministries Inc., Lake Charles, LA
Charlotte Genesis Inc., Charlotte, NC

Charlotte HIV AIDS Network Inc., Port Charlotte, FL
Charlotte IOTA Chapter CHI ETA PHI Inc., Charlotte, NC
Cher Ami Home Corporation, New Orleans, LA
Cher Ami Homes Gretna Louisiana Inc., New Orleans, LA
Chestnut Street Mens Club Inc., Chattanooga, TN
Christopher D. and Elka P. Norton Foundation of the Arts, Inc., Hobe Sound, FL
Clayton County BPN Charitable Trust, Jonesboro, GA
Cliffdale Area Sports Association, Fayetteville, NC
Common Claws Inc., Plaquemine, LA
Common Ground, Charlotte, NC
Comp Inc., Baton Rouge, LA
Corporate Health Research Inc., Danbury, CT
Counseling Clinic Inc., Miami, FL
Coweta County Foster Parents Association Inc., Newnan, GA
Day Star Christian Ministries, Inc., Salisbury, NC
D'Iberville Pee Wee Football League Inc., D'Iberville, MS
Emmaus Road Outreach Ministries Inc., Pensacola, FL
Every Kid of Palm Beach County Incorporated, West Palm Beach, FL
Faith Ministries Inc., Dalton, GA
Family Renewal Institute Inc., Naples, FL
Family Resource Center Communities Inc., Baton Rouge, LA
Family Shelter Inc., Charlotte, NC
First Heritage, Inc., New York, NY
Flagler County Youth Soccer League Inc., Palm Coast, FL
Florida Keys Marine Sanctuary Inc., Marathon, FL
Floridians for Educational Choice Foundation Inc., Tallahassee, FL
Fragile X Association of Georgia Inc., Marietta, GA
Friends of Fort Clinch Inc., Fernandina Beach, FL
Friends of Murphy Harpst and Vashti Inc., Atlanta, GA
Friends of the Animal Shelter, Newport, TN
Georgia Branch of the Orton Dyslexia Society Inc., Atlanta, GA
Greater Golden Triangle Crime Stoppers Inc., Columbus, MS
Greenville Junior Chamber Foundation, Greenville, SC
Incentive Project Inc., New Orleans, LA

Indianapolis FIRE Rally Inc., Indianapolis, IN
Institute for Southern Culture Inc., Atlanta, GA
Interfaith Volunteer Caregiver of Northeast Georgia Inc., Gainesville, GA
International Medical Institute Atlanta Inc., Atlanta, GA
Islamic Society of Triad, Winston Salem, NC
Isle Piquant Sugar Foundation, Lydia, LA
Joyland-Highpoint Community Coalition Inc., Atlanta, GA
Kenwood Place II, Inc., Indianapolis, IN
Laser Documentation, New Orleans, LA
Leadership Monroe Inc., Amory, MS
Lecanto High School Block and Tackle Booster Club Inc., Lecanto, FL
Le Conte Woodmanston Foundation Inc., Hinesville, GA
Louisiana the Beautiful Inc., Baton Rouge, LA
Manatee AIDS Prevention & Support Inc., Bradenton, FL
Majorie Bingham Foundation Inc., Gainesville, FL
Metropolitan Chorale of Miami, Miami, FL
Miami Artistic Gymnastics Inc., Miami, FL
Mission Marti: A Cuban National Renaissance Inc., Miami, FL
MountainMovers, Inc., Glassboro, NJ
National Association of Black Narcotics Agents, Inc., Detroit, MI
NBC USA Housing INC Eighteen, Newark, OH
NBC-USA Housing INC Twenty Five, Newark, OH
Neighborhood Action United Tenants Association Inc., Fort Walton Beach, FL
New Orleans Pro Bono Project, New Orleans, LA
New Orleans Symphony Chamber Orchestra Society, New Orleans, LA
North Carolina Desert Storm Memorial Foundation Inc., Charlotte, NC
Northshore High School Band Boosters Incorporated, Slidell, LA
Northwest Viking Softball Boosters of Guilford County North Carolina, Greensboro, NC
Oak Grove Athletic Booster Club Inc., Hattiesburg, MS
Ohio Valley Dive Team Inc., Wheeling, WV
Oops Inc. Our Own Place Inc., Battle Creek, MI

Orange Mound Development Corporation, Memphis, TN
Palmetto Lacross Inc., Miami, FL
Pan American Coalition of Welding Institutions PACWI Inc., Miami, FL
Parent Teen Resource Foundation Inc., Tallahassee, FL
Past Commanders Club, Allen Park, MI
Potluck Inc., Little Rock, AR
Pregnancy Helpline of St. Joseph, Sturgis, MI
Project M A G I C Foundation Inc., Atlanta, GA
Pungo Basin Improvement Association Inc., Belhaven, NC
River Region Recovery Residences Inc., New Orleans, LA
Road to Life Ministry, Cleveland, OH
Rock Radio Group, Durham, NC
Ruah, Inc., Manchester, NH
Rugby Public Library and Community Center, Rugby, TN

St. Peters Centers for Comprehensive Services Inc., Winston Salem, NC
Sahara Fund Inc., Miami Beach, FL
Second Chance Inc., Mena, AR
Sherman Michael Anderson Trust Inc., Hickory, NC
Signal Mountain Youth Basketball League Inc., Signal Mountain, TN
South Atlanta Civic League II Inc., Atlanta, GA
South Florida Affordable Housing Corporation, West Palm Beach, FL
STBI Corp., Orlando, FL
Submarine Officers Wives Club of Charleston Inc., Charleston, SC
Subsahara Relief Organization, N. Kingstown, RI
Tau Alpha Chi Inc., Atlanta, GA
Tax Clinics Inc., Athens, GA
Telephone History Institute, Dublin, CA

Washington & Madison County Casa Inc., Fayetteville, AR
Washington County Actors Community, Salem, IN
Youth Foundation of Louisiana, Baton Rouge, LA

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.