

Foundations Status of Certain Organizations

Announcement 97-90

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:

Advanced Management Institute,
Bethesda, MD

Alliance for Community Entry, Inc.,
Cambridge, MA

The Alterra Connection, Downey, CA

American Disability Fund, Inc.,
Uniondale, NY

American Friends of Ashod Community
Center, Brooklyn, NY

Art & Knowledge Workshop, Inc., New
York, NY

The Associate Artists Opera Company of
New England, Inc. Newtonville, MA

Associated Family Developers, Inc., La
Porte, TX

Association for Multicultural Education
Development, Oklahoma City, OK

Association of Philippine Ophthalmologists
in America, Inc., Rochester, MI

Association of Philippine Ophthalmologists
in America Auxiliary, Rochester, MI

Association of State and Territorial
Chronic Disease Program Directors,
Topeka, KS

Atlantic Cancer Research Foundation,
Inc., Westhampton Beach, NY

Atlantic Coast Chapter of the League of
World War I Aero History, Fair Lawn,
NJ

Auburn-Opelika Sports Corporation,
Auburn, AL

Aya, Inc., Bronx, NY
 Bergen Girls Recreational Softball League, Inc., Montvale, NJ
 Cambridge Theatre Company, Inc., Cambridge, MA
 Capital Philharmonic, Inc., Albany, NY
 Carousel Theater Company, Incorporated, New York, NY
 Centre for Liberian Assistance Inc., Rancho Dominguez, CA
 Christian Outreach and Service Inc., Atlanta, GA
 Chula Vista Housing Corporation, Santa Ana, CA
 Classical Productions, Peekskill, NY
 Clear and Present Productions, Inc., New York, NY
 Common Ground Stage and Film Company, Inc., New York, NY
 Connecticut Yankees Youth Hockey, Inc., Stamford, CT
 Consumer Budget Counseling, Inc., Great Neck, NY
 Danbury Band Aids, Inc., Danbury, CT
 David Layne Ministries Inc., Farmville, VA
 Dayton Prison Ministries, Dayton, TX
 Delight Nutrition, Spring, TX
 Eledra Fund, Inc., Bronx, NY
 Emerson Lights Inc., Emerson, NJ
 Exchange Club Center for the Prevention of Child Abuse of Montgomery County, Montgomery, AL
 Family Worship Center Church Inc., Penns Grove, NJ
 First Night Manassas Inc., Manassas, VA
 Geri-Games Inc., New Braunfels, TX
 Green River Senior Babe Ruth League Inc., Green River, WY
 Hamaayan-The Torah Spring Inc., Silver Spring, MD
 Health for All Inc. DBA Ulster Project, Tucson, AZ
 Jacobs Athletic Association, Chesterfield, VA
 Jow Lung Fund, Washington, DC
 Juniper Tenth Street Resident Management Corporation, Atlanta, GA
 LCH Inc., Ripley, MS
 Leadville Community Broadcast Association, Inc., Leadville, CO
 Mount Lemmon Volunteer Interpreters, Tucson, AZ
 New Jersey Activity Professionals Association, Ringwood, NJ
 Northwest Ohio Prison Ministries Inc., Lima, OH
 Paw-People for Animal Welfare, Washington, PA
 Pennsylvania Rep Company Inc., Stroudsburg, PA
 Plymouth Downtown Development Association, Plymouth, NC
 Potters House Inc., Washington, DC
 Rapides DARE Inc., Alexandria, LA
 Return-A-Gift Inc., Greencastle, IN
 Rose Tree Colts Inc., Media, PA
 Salisbury Club, St. Louis, MO
 Sierra Leone National Council Inc., Washington, DC
 Spearfish Youth Baseball Assoc. Inc., Spearfish, SD
 South Memphis Child Development Center, Memphis, TN
 Tennessee Association of Housing & Redevelopment Authorities, Nashville, TN
 Visions Entertainment Concepts Inc., Washington, DC
 Way Station, Parker, CO
 Whitefish Bay Public Education Foundation, Inc., Milwaukee, WI
 World Peace Foundation Inc., Tampa, FL
 Wyoming Lighthouse Inc., Laramie, WY
 Youth Panorama Inc., Tucumari, NM

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.
