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## **Foundations Status of Certain Organizations**

### **Announcement 97-98**

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:

Asian-Amerasian Youth, Inc., Albany, NY  
Association for Rescue at Sea Inc.,

Webster Groves, MO

Association of Friends of Passages, Inc.,  
New York, NY

Association to Promote Intercultural Relations, Inc., Climax, MI  
Athena Telematics Foundation, Inc., White Plains, NY  
Avrohom Z. Shfronsky Torah Fund, Inc., Staten Island, NY  
Bangladesh Cultural Exchange, Jamaica Estates, NY  
Basic Housing Needs, Inc., New Canaan, CT  
Believers of San Jose De Oasis, Inc., Bronx, NY  
Big Green Apple Corp., New York, NY  
Bill Weete Memorial Fund, Inc., Cambridge, MA  
Bon Accord Theatre Company of New York, Inc., New York, NY  
Boston Rugby Football Foundation, Inc., Newton, MA  
Branch Brook Parent Teacher Association, Smithtown, NY  
Brooklyn Community Correction Center Advisory Board, Inc., Brooklyn, NY  
Brooklyn Shipbuilding Foundation, Inc., Brooklyn, NY  
Burrus Residential Group Home, Washington, CT  
Business Enterprise Assistance of Connecticut, Inc., Bolton, CT  
Causa-Peru, Inc., East Hartford, CT  
Cambiata Chamber Players, Inc., Kingston, NY  
Center for Advancement of International Relations through Broadcast, New City, NY  
Center for Art and Earth, Inc., New York, NY  
Chosen Children From Romania, Barre, VT  
Christian Clothing Drive, Inc., Merrick, NY  
Circle of Children Charitable Foundation, Inc., Lexington, MA  
Citizen Empowerment, Inc., Bennington, NH  
Citizens Radiological Monitoring Network Pilgrim, Inc., Duxbury, MA  
Citizens United for the Rehab of Errants Life Long Care, Inc., Jamaica Plain, MA  
Clothe the Children Foundation, New York, NY  
Clyde E. Wheeler Group, Mastic, NY  
Coalition for Sustainable Agriculture, Castile, NY

Cobble Hill Foundation, Inc.,  
 Brooklyn, NY  
 Columbus Avenue Committee, Inc., New  
 York, NY  
 Columbus Outdoor Club, Columbus, OH  
 Communication for Development and  
 Change, Inc., New York, NY  
 Connecticut Environment Roundtable,  
 Inc., Hartford, CT  
 Cooley Center for Indian Unity, Inc.,  
 Providence, RI  
 Diversified Educational Resources, Inc.,  
 Northfield Falls, VT  
 Don Costa Scholarship Fund, Lowell, MA  
 Drop In Club of Danbury CT Inc.,  
 Danbury, CT  
 Drum—The Heartbeat of the Native  
 American Community, Inc.,  
 Chicchester, NH  
 Eastcor, Inc., Hampton Bays, NY  
 East End Seaport and Marine Foundation,  
 Inc., Greenport, NY  
 Eastern Cashmere Association,  
 Shoreham, VT  
 Eaton Fire Reserve Association,  
 Eaton, NH  
 Ebony Horsewomen, Inc., Hartford, CT  
 E Call, Inc., Boston, MA  
 Echo Evangelique De Boston, Inc.,  
 Mattapan, MA  
 Eclectic Theatre Co., Inc., New York, NY  
 Educational Partnership, New York, NY  
 Education Law Project, Inc.,  
 Willimantic, CT  
 Environment Technology Education  
 Center, Inc., Cambridge, MA  
 Essex Firefighters Association,  
 Essex, VT  
 European Child Care Day Care Center,  
 Inc., Brooklyn, NY  
 Everybuddy, Incorporated, Manchester  
 Center, VT  
 Family and Child Therapies, Inc., New  
 York, NY  
 Faran Club International, Inc.,  
 Jamaica, NY  
 Father Peter G. Young, Jr. Foundation,  
 Inc., Albany, NY  
 First Baptist Church Development  
 Corporation, Strafford, CT  
 First Responders Emergency Medical  
 Services Association, Saranac  
 Lake, NY  
 Flag Acres Zoo, Inc., Hoosick Falls, NY  
 Flower City Down Syndrome Network,  
 Rochester, NY  
 Footnotes Corp., New York, NY  
 Force Athletic Club, Inc.,  
 Swampscott, MA  
 Foundation for International Environ-  
 mental Law & Development, Inc.,  
 New York, NY  
 Foundation for the Fiftieth Anniversary  
 of the United Nations, New York, NY  
 Franklin County Mens Education Net-  
 work, Inc., Greenfield, MA  
 Free Gift, Hudson, ME  
 French Cultural Heritage Society, Ltd.,  
 Brooklyn, NY  
 Friends of Fort Knox, Bucksport, ME  
 Friends of Frederick Douglass, Inc.,  
 Rochester, NY  
 Friends of Frederick E. Samuels  
 Foundations, Inc., New York, NY  
 Friends of Greenfield Public Schools,  
 Greenfield, MA  
 Friends of Kids Kreations, Inc.,  
 Monroe, CT  
 Friends of Ohel Moshe Institute, Inc.,  
 New York, NY  
 Friends of Salem Woods, Inc.,  
 Salem, MA  
 Hamilton Senior Center Foundation,  
 Hamilton, TX  
 National Black United Front Educational  
 Fund, Kansas City, MO  
 Pennsylvania Childrens Services, Inc.,  
 Harrisburg, PA  
 Public Lands Action Network, Silver  
 City, NM  
 Renewable Energy for African  
 Development, Inc., Arlington, VA  
 Saugus Business Education  
 Collaborative, Inc., Saugus, MA  
 If an organization listed above submits  
 information that warrants the renewal of its  
 classification as a public charity or as a pri-  
 vate operating foundation, the Internal  
 Revenue Service will issue a ruling or de-  
 termination letter with the revised classifi-  
 cation 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 classifi-  
 cation of foundation status in the Internal  
 Revenue Bulletin.

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