

Foundations Status of Certain Organizations

Announcement 97-99

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:

Academy of Comedy Arts & Sciences, Los Angeles, CA
A Gainer Technical & Assistance Foundation, New York, NY
Allen South Fork Preserve, Palos Verdes Estates, CA
Barrasco Sebania Anastatica, San Diego, CA
Caliban Incorporated, Laguna Beach, CA
Community Legal Services, Inc., Beverly Farms, MA
Community Mediators and Arbitrators, Inc., New York, NY
Community Uplift Through Perseverance, Inc., New York, NY
Connecticut Chapter of the American Chestnut Foundation, Inc., Haddam, CT
Crossroads Quilters Guild, Inc., Ipswich, MA
Crotona Terrace Housing Development Fund Company, Inc., Bronx, NY
Cultural Computing Foundation Incorporated, New York, NY
Curious Group Ensemble, Inc., New York, NY
D.A.R.E. Massachusetts, Braintree, MA
Dare to Care Fund Foster Parent Association of Broome County, Castle Creek, NY
Diabetic Cure Foundation, Inc., New Rochelle, NY

Dubois Group A Caucus of Concerned Black Professionals, San Bruno, CA
Florida Foundation for Research in Spinal Disorders Inc., Gainesville, FL
FWRT Fund, Inc., Boston, MA
Garmendia Gardens Housing Development Fund Corporation, Bronx, NY
Gay Lesbian Alliance of Danbury, Inc., Danbury, CT
Genesee County Citizens Crime Prevention Advisory Board, Batavia, NY
Global Action Plan International, Inc., Woodstock, NY
Global Jewish Assistance and Relief Network, Brooklyn, NY
Great Basin Society for Parenteral and Enternal Nutrition, Carson City, NV
Greater Boston Relief Society, Inc., Malden, MA
Griffith Sandiford Family Assistance Fund, Inc., Brooklyn, NY
Haitian American Education and Development Association, Inc., Malden, MA
Haitian American Solidarity Corp., Rosedale, NY
Haiti Communications Project Fund, Boston, MA
Happiness is Sharing Charities, Inc., Valhalla, NY
Harlem Economic Foundation, Inc., New York, NY
Harmonia Dance, Inc., New York, NY
Harvest House, Inc., Charlestown, ME
Hawk and Handsaw Theatre Company, Inc., New York, NY
Health Care We Gotta Have It, Inc., Philadelphia, PA
Health on Earth, Wakefield, RI
Heart to Heart-American Jewish Society for Distinguished Children, Inc., Monsey, NY
HEAT in the Central Valley, Fresno, CA
Helderberg Ambulance Squad, Inc., East Berne, NY
Hells Kitchen Aids Project, Inc., New York, NY
Helpline Hand House, Belfast, ME
Helpline Soul Rescue Ministry, Inc., Long Beach, NY
Heritage of Pride, New York, NY
High Mountain Health Center, Ltd., Webster, MA
Hispanic Employees of Restaurants Outstanding Service, Burbank, CA
Homers Kids, Ltd., Macedon, NY

Horse Trails Conservancy, Inc., New York, NY
Housing Network Rhode Island Association of Nonprofit Housing Developers, Providence, RI
Humanities Preservation Corporation, New York, NY
Icorojoy-Yemenite Heritage Foundation, Inc., Brooklyn, NY
I Have a Dream-New Haven, Inc., New Haven, CT
International Communications Association, Inc., New York, NY
Italian Businessmen's Foundation, Inc., Portland, OR
Jabualu-Nur Foundation, Wyandanch, NY
JB Williams Charitable Foundation, Longmeadow, MA
Jesucristo Es El Senior Ministries, New Haven, CT
JLB, Inc., Cold Springs, NY
John Stamatakis Trust, Watertown, MA
Joseph Haggerty Childrens Fund, New York, NY
Joshua House, Inc., Sidney Center, NY
Jurupa 12 Step Recovery, Inc., Riverside, CA
Kalgidhar Trust, Jackson, MS
Keep Me Company, Inc., Jamaica Plains, MA
Keep Kids Lead Free, Inc., Stamford, CT
Kids Toy Lending Club, Lincoln, MA
Kiruv Rechokim Fund, Inc., Brooklyn, NY
KQC Foundation, Inc., Boston, MA
LA Image Academy, Honolulu, HI
Miles Ahead Ministries, San Diego, CA
National Association of Small Business International Trade Educators, Dallas, TX
New Foundation Ministries, Inc., Benton, LA
Nu Vision Modeling and Entertainment, Inc., Los Angeles, CA
Ocean Challenge of Southern California, Inc., Torrance, CA
Parents Association for Scholarship and Sensitivity, Orange, CA
Pentucket Activities Association, Inc., West Newbury, MA
Progressive Educational Initiatives, Providence, RI
Read It Believe It & Do It, Berkeley, CA
Real Colegio Complutense, Inc., Cambridge, MA

Santa Ana Public Library Auxiliary,

Santa Ana, CA

Something Familiar, Inc., New York, NY

South Bay Classic, Inc., Torrance, CA

Valley Partnership for a Drug Free

Community, Palm Desert, CA

Valley Youth Conference, Inc.,

Chatsworth, CA

Vancouver Amateur Hockey Association,

Vancouver, WA

Wrentham Elementary Parent Teacher

Organization, Inc., Wrentham, MA

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.
