

Foundations Status of Certain Organizations

Announcement 99-103

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:

2 M & O Counties Head Start, Inc.,
Boynton, OK
Abode Multi-Service Center, Inc.,
Detroit, MI
Affordable Home Ownership
Corporation, Jacksonville, FL
Agricultural Housing for Georgia, Inc.,
Lyons, GA
Alabama Boychoir, Inc., Tuscaloosa, AL
Alabama Education Foundation for K
Through Grade 12 Public Schools,
Montgomery, AL
Alamo Community Telecommunications
Initiatives, Inc., DBA Salsa Net,
San Antonio, TX
Alchini Binitsekees Naholzhooh
Foundation, Inc., Tohatchi, NM
Alexandria Inside Edges, Alexandria,
MN
Alumni Chamber Choir, Lapeer, MI
American Institute for Nonprofit
Management, Inc., Sarasota, FL
American Institute of Pakistan Studies,
State University, AR
Andrews Air Force Base Fisher House,
Inc., Andrews AFB, MD
Asociacion de Nayaritas de California,
Wilmington, CA
Audubon Recreation Association,
Trooper, PA
Bayou la Batre-Coden Tourism
Commission, Coden, AL
Bells Loving Care, Inc., Mt. Morris, MI

Berkshire Worker Ownership Center,
Inc., Pittsfield, MA
Big Valley 4-H Cluster Fair, Fosston, MN
Birmingham Kwanzaa & Heritage
Foundation, Inc., Birmingham, AL
Bloomington Civic Association,
Washington, DC
Boys and Girls Club of Cheyenne
Wyoming, Inc., Cheyenne, WY
Brevard County Alliance Southeastern
Consortium Minorities In Engineering,
Merritt Island, FL
Broward Affordable Housing Coalition,
Inc., Ft. Lauderdale, FL
Building Blocks Child Nutrition,
Houston, TX
Burning Bush International, Inc.,
Englewood, CO
Calhoun County Family Support
Network, Homer, MI
Casa de Amigos VIII, Inc., Mission, TX
Cause for Adventure, Inc., Norwood, MA
Center for Community and Economic
Development, Fairfield, AL
Central Indiana Baseball Association,
Inc., Indianapolis, IN
Charlevoix County Area Love for
Children, Charlevoix, MI
Cherrystone Foundation, Inc., Coscob,
CT
Chesapeake Youth Organization, Inc.,
Baltimore, MD
Choice City Wrestling Club, Inc.,
Fort Collins, CO
Christian Interactive Network, Inc.,
Fort Lauderdale, FL
Christmas in April-Northern New
Mexico, Inc., Santa Fe, NM
Circles Restored, St. Paul, MN
Clarke County Youth Facility 701 Clarke
St., Grove Hill, AL
Clinton Riverboat Days Foundation,
Clinton, IA
Clinton Valley Softball League, Inc.,
Mt. Clemens, MI
Colorado Institute of Music, Denver, CO
Committee for New Arts, Incorporated,
Fort Myers, FL
Community Project Development
Corporation, S. Charleston, WV
Community Special Transportation Svcs.,
Southfield, MI
Coral-Aires of Southwest Florida, Inc.,
Port Charlotte, FL
Creative Child Care, Inc., Lafayette, IN
Crime Stoppers of Sumter County, Inc.,
Livingston, AL

Dade Urban Development Corporation,
Miami, FL
Dale County Humane Society, Inc.,
Ozark, AL
Dan Ashnic, Inc., Inkster, MI
Dayton Aviators, Inc., Brookville, OH
Delaware Indoor Recreation Campaign
Committee, Delaware, OH
Dieter Claim Senior Citizens Center,
Inc., Kerrville, TX
Diotex Enterprises c/o A Youth
Development Foundation, Dallas, TX
District of Columbia Resident Council
Advisory Board, Washington, DC
Drug Free Shoals, Inc., Florence, AL
Drug-Off, Memphis, TN
Drum Corps Associates of Pennsylvania,
Philadelphia, PA
East Knoxville Athletic Association,
Knoxville, TN
Eastern Wisconsin Community Service
Corporation, Sheboygan, WI
Economic Opportunity Commission of
Rockland County, Inc., Spring Valley,
NY
Emergency Fire & Disaster Relief
Corporation, Tucson, AZ
Emulate, Inc., Smyrna, GA
Fairview Home Health Services, Inc.,
Downers Grove, IL
Faith Housing, Inc., Worth, IL
Families Forward, Inc., Greenfield,
WI
Forest Meadow East Resident
Management Corporation,
Jacksonville, FL
Foundation for Immunological Research,
Inc., Palm Beach, FL
Freedom Flight International, Inc.,
Boca Raton, FL
Friends of Boyce Ditto Municipal
Library, Mineral Wells, TX
Friends of Onahan School, Chicago, IL
Friends of the Polk County Parks
Foundation, Inc., Bartow, FL
Fund for Large Enterprises in Russia,
New York, NY
Garland Clean & Green, Inc., Garland,
TX
Glimpses of Grace, Inc., Batesville, MS
Golden Angels Drum & Bugle Corps.,
Midvale, UT
Good Shepherd Society, Inc., St. Clair,
MI
Grace Baptist Church Foundation, Inc.,
Toccoa, GA
Green Globe USA, Columbus, OH

Hawkins McKinley and Stanley
 Independent Living Center, Houston,
 TX
 Heart-Led Evangelical Church, Pasadena,
 MD
 Heart of Texas Foundation for Mental
 Health Research, Belton, TX
 Helios Arts & Events, Inc., Athens, GA
 Heritage Village, Kankakee, IL
 Hispanic Educational
 Telecommunications System, Inc.,
 Edinburg, TX
 Hiwasse Fire Auxillary, Hiwasse, AR
 Home Hospice Support Systems, Inc.,
 Southfield, MI
 Home Vision Youth Charities, Inc.,
 Brunswick, ME
 Hospice House of Friends, Inc., a
 New Jersey Nonprofit Corporation,
 Denville, NJ
 Housing Corporation of Charlotte
 County, Port Charlotte, FL
 Hulbert Area Program for Seniors, Inc.,
 Hulbert, OK
 Independent Opportunities of Michigan,
 Inc., Shelby Township, MI
 Intown Arts Center & Gallery, Bangor,
 ME
 Irmo Little League, Bellentine, SC
 Isaiah Project, Dallas, TX
 Jesus Tapes, Mission Viejo, CA
 Kiwanis Club of Botetourt County
 Charitable Foundation, Troutville, VA
 Kiwanis Foundation of Silver Creek, NY,
 Inc., Silver Creek, NY
 L A S T, Inc., Oklahoma City, OK
 Lake Como Area Council, Incorporated,
 Fort Worth, TX
 Las Americas, La Feria, TX
 Leesburg Downtown Partnership, Inc.,
 Leesburg, FL
 Little League Poland Foundation, South
 Williamsport, PA
 Londonderry Police Relief Assoc., Inc.,
 Londonderry, NH
 Loving Care Childrens Center and Food
 Nutritional Program, Houston, TX
 Manorly Court, Inc., Provo, UT
 Marquette Hockey Club Parents Assoc.,
 Inc., Chesterfield, MO
 Mentors and Students, Inc., Fresno, TX
 Metro-Broward Economic Development
 Corporation, Ft. Lauderdale, FL
 Metro Disability Coalition, Inc.,
 Simpsonville, KY
 Michigan Cities in Schools, Grand
 Rapids, MI
 Michigan Soldiers Aid Society, Comstock
 Park, MI
 Midnight Basketball League of Meridian,
 Inc., Meridian, MS
 Monterey High School Instrumental
 Music Boosters, Monterey, CA
 Mission, Inc., Hattiesburg, MS
 Multi-Cultural Resources, Inc., Orlando,
 FL
 N A T U R E Foundation, Inc.,
 Glenwood, CO
 National Alliance Against Violence,
 Washington, DC
 National Center to Rehabilitate Violent
 Youth Inc., Washington, DC
 National Institute for Community
 Empowerment, Dallas, TX
 National Pet Assistance and Adoption
 Network, Inc., Bowling Green, KY
 National Race Car Drivers Memorial
 Fund, Harrisburg, NC
 New Hampshire Water Ski Association,
 Inc., Manchester, NH
 Noahs Arc Transition Center, Inc.,
 Columbia, SC
 North Dakota Indian Arts Association,
 Bismarck, ND
 Northwest Area Arts Council, Inc.,
 Crystal Lake, IL
 Onondaga Valley Lacrosse Association,
 Inc., Syracuse, NY
 Optimist Foundation of Holiday Texas,
 Holliday, TX
 Ottumwa Sesquicentennial Committee,
 Inc., Ottumwa, IA
 Outreach Institute of Learning, Lakeland,
 FL
 Outreach Unlimited, Inc., Culuota, FL
 Pacific Health Institute, Vancouver, WA
 Paducah Bank & Trust Co., Paducah, KY
 Paulsen & Company, St. Paul, MN
 Pennsylvania Association of Community
 Partnerships, Inc., Shillington, PA
 Penquis Rural Health Centers, Inc.,
 Dexter, ME
 People Live-In Center, Inc., Bayside, NY
 Picture Tomorrow, Missoula, MT
 Pikes Peak Amateur Basketball, Inc.,
 Colorado Springs, CO
 Pittsylvania County Crime Stoppers, Inc.,
 Chatham, VA
 Premier Ask-A-Nurse, Columbia, SC
 Progeny, Lancaster, OH
 Psi Zeta of Lambda Chi Alpha
 Educational Foundation, Inc.,
 Lafayette, IN
 Pullman Summer Games, Pullman, WA
 Randolph Family Day Care Association,
 Randolph, MA
 Rape Crisis Center of Comal County,
 New Braunfels, TX
 Recovery Solutions-Plus, Inc., Arlington,
 TX
 Southeastern Housing Foundation, Inc.,
 Roswell, GA
 Region II Regional Support Council, Inc.,
 Carbon Hill, AL
 Region V Regional Support Council,
 Birmingham, AL
 Rehabilitation Technology Center,
 Dayton, OH
 Residential Provider Services, Inc.,
 Grosse Pointe, MI
 Rhode Island Resource Conservation and
 Development Area, E. Greenwich, RI
 Ricks Institute Alumni Ass. USA, Inc.,
 Silver Spring, MD
 Rocky Mountain Student Theater Project,
 Boulder, CO
 Rural Education System Network,
 Garland, TX
 Safety Harbor Alcohol & Drug Objectors,
 Safety Harbor, FL
 Sarapiqui Conservation Learning
 Institute, Inc., Gainesville, FL
 Save A Life Today Foundation, St. Louis,
 MO
 SBC Community Life Center, Inc.,
 Metuchen, NJ
 School-Work Program Foundation, Inc.,
 Washington, DC
 Secaucus Public Education Fundation,
 Inc., Secaucus, NJ
 Shelter Hope and Dignity of Women
 Searching, Inc., Natick, MA
 Silent Link Society, Inc., Miami, FL
 Soaring Unlimited, Lansing, MI
 Somerset County Child Abuse and
 Neglect Council, Skowaegan, ME
 Sonoma County Lesbian & Gay Pride
 Committee, Forestville, CA
 South Central Houston Action Council,
 Inc., Houston, TX
 South Elementary Parents Association,
 Zimmerman, MN
 South Mountain JROTC Parents Club,
 Phoenix, AZ
 Special Institute, Detroit, MI
 Starbase Oregon, Inc., Salem, OR
 State Association of Community
 Services Block Grant Providers, Provo,
 UT
 Statewide Coalition for Americans with
 Disabilities Act, Wilmington, DE

Suncoast Epilepsy Services, Inc., Pinellas Park, FL
Sunrise Optimist Foundation of North Topeka, Inc., Topeka, KS
Tampa Smokers, Inc., Tampa, FL
Tateya Topa Ho, Winner, SD
Team Lima Boosters Club, Lima, OH
Teatros Nacionales de Aztlan, Denver, CO
The Center for Minority Business Research and Development, Inc., Baltimore, MD
The Cynthia A Ward Foundation, Incorporated, Newbury, MA
The Energetic Crusaders Incorporated, Washington, DC
The Holy Land Redemption Organization, Inc., Miami, FL
The North America Hispanic Development Corporation – NAHDC, Washington, DC
The Progressive Club of the Blind of New Jersey, Incorporated, Trenton, NJ
The Transplant Educational Foundation, Pittsburgh, PA

Touraine Community Housing Corporation, New Bedford, MA
Trauma Service Area-H Regional Advisory Council, Nacogdoches, TX
Unique Cultural Variations Community Development Corp., Inc., Miami, FL
Urban Network Organization, Inc., Vineland, NJ
Utica Area Community Action Team, Shelby Township, MI
Van Buren County Soil Conservation District Foundation, Inc., Paw Paw, MI
Variety Club of South Dakota, Inc., Sioux Falls, SD
Victims of Violence Memorial, Washington, DC
Vietnam Veterans of the 2nd Battalion, Palermo, NJ
Vineyard Housing Associates, Inc., Cranston, RI
Waco Housing Opportunities Corporation, Waco, TX
Wisconsin Families for the Behavioral Treatment of Autism, Inc., Madison, WI

Women Business Owners of Michigan Educational Alliance, Midland, MI
Your Ride II, Inc., Casper, WY
Youth Achievement Foundation, St. Louis, MO
Youth Center of Central Alabama, Inc., Selma, AL

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.