

## Foundations Status of Certain Organizations

### Announcement 99-78

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:

Akasha Foundation for Holistic Studies Inc., Camden, ME  
Alabama Parent Parent Support Network Inc., Montgomery, AL  
Alliance of Hong Kong Chinese in the United States, Santa Clara, CA  
American International Bible Institute and Seminary Inc., West Rush, NY  
Beis Chaim Yitzchok Inc., Monsey, NY  
Columbia Sportsmen Association Inc., Columbia, MD  
Comite Promejoras de San Jeronimo Silacayoapilla, Poway, CA  
Community Hospices of America Inc., Springfield, MO  
Community Relations Council of Brainerd, Chicago, IL  
Cornerstone Youth Camps Inc., Suffolk, VA  
Crandall Park Community Project, Hope Valley, RI  
Current River Flyfishers Association, Licking, MO  
D-Day Plus Fifty Years Inc., La Porte, TX  
Danzartz Company Inc., Huntsville, AL  
East-West Helpline Association Inc., Brooklyn, NY  
Faith Production Ministries, Washington, DC  
Fern Street Circus Inc., San Diego, CA  
Franklin Institute for the Study of American Heritage, Newport Beach, CA

Friends of Cabin Creek Inc., Vinita, OK  
Friends of Cheder Kol Hyom, Brooklyn, NY  
Glac Inc., Beckley, WV  
Global Commission to Fund the United Nations, Washington, DC  
Harris Home Resident Management Corporation, Atlanta, GA  
Health & Help Corporation, Staten Island, NY  
Hurricane Volleyball Association, Tomball, TX  
I Can Make a Difference Foundation Inc., Gainesville, FL  
Indian Culture & Childrens Society, Hamilton, NJ  
International Martial Arts Club of York County Inc., York, PA  
Jamaican Progressive Society, Mattapan, MA  
John Howland Foundation Inc., Fairhaven, MA  
Lima News Empty Stocking Fund, Lima, OH  
Loving Kids Inc., Atlanta, GA  
Machon Yisrael Trust, New York, NY  
March for Jesus of Michiana Inc., Elkhart, IN  
Martin County Fair Board Inc., Inez, KY  
Meisel Community Resource Fund, Dallas, TX  
Mission of the Heart Rhode Island Chapter, Middletown, RI  
Modern Classic Museum, Redmond, WA  
Nations Capital Junior Golf Association, Washington, DC  
New St. Paul Tabernacle Church of God in Christ Head Start Agency, Detroit, MI  
Odyssey House of Atlanta, Inc., Atlanta, GA  
Project Guantanamo Inc., Washington, DC  
Rely on Winslow Outreach Inc., Sicklerville, NJ  
S L A M, Ashtabula, OH  
Sacramento Aquarium Corporation, Sacramento, CA  
Silver Lake Community Playground Fund, Rochester, MN  
Srpsko Humanitarno Drustvo Derventa, Chicago, IL  
Street Corner of Virginia Inc., Hampton, VA  
Tampa Bay Bird Club, San Antonio, FL  
The Coup Coalition Opposed to the Unity of Prejudice Inc., Tallahassee, FL

Verde Valley Umpires Association, Cottonwood, AZ  
Vida Nueva of North Florida Inc., Tallahassee, FL  
Wood River Affordable Housing Corporation, Wood River, NE  
Yesterday Today Tomorrow, Inc., Lake Charles, LA  
Young Speakers Association, Inc., Louisville, KY

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.