

# Foundations Status of Certain Organizations

## Announcement 99-85

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:

Lingua Africa Inc., Dallas, TX

Lion P A W Booster Club, Riverside,  
CA

Lions Club of Chanhassen Foundation,  
Chanhassen, MN

Literacy Volunteers of Coconino County,  
Flagstaff, AZ

Lithuanian Orphanage Fund Inc.,  
Torrington, CT

Little Jewels Day Care Inc., Brooklyn,  
NY

Little Rock Wind Symphony Inc., Little  
Rock AR

Littlefield Historic Preservation Inc.,  
Littlefield, TX

Live Poets Society, Washington, ME

Long Island Toy Lending Center for  
Children With Disabilities Inc.,  
Farmingdale, NY

Louisiana Assistance Program Inc.,  
Grambling, LA

Louisiana Development Partnerships Inc.,  
Baton Rouge, LA

Loving Food Resources, Asheville, NC

Luzerne County Cultural Council Inc., Wilkes Barre, PA  
 Madison County Step Ahead Council Inc., Anderson, IN  
 Magnet Schools of Texas Inc., Bryan, TX  
 Main Street Singers Student Parent Group, Los Altos, CA  
 Main Street Watsonville, Watsonville, CA  
 Maine Bioethics Network, Bar Harbor, ME  
 Maine Education Council for Aviation Aerospace, Falmouth, ME  
 Manchester United Soccer Club Inc., Manchester, NH  
 Mandarin Middle School Band Booster Inc., Jacksonville, FL  
 Manhattan Wind Quintet, New York, NY  
 Manna Ministry, Indianapolis, IN  
 Marina High School Educational Foundation, Huntington Beach, CA  
 Mary Lee Maintenance Inc., Austin, TX  
 Maryland Alliance Against Family Violence, Baltimore, MD  
 Mayor Smiths Private Sector Survey Inc., Boca Raton, FL  
 Meacham Park Community Resource Center, Kirkwood, MO  
 Med Traum Inc., Thayer, MO  
 Medicine Horse Riding Center, Minneapolis, MN  
 Megumi PTA 6 15 10, Tacoma, WA  
 Mid-America Artists Showcase Inc., Wichita, KS  
 Middlesex Health Services Inc., Middlesex, NC  
 Midway Fellowship Club, Chicago, IL  
 Midwest Badminton Association, Mount Prospect, IL  
 Midwest Nursing Research Society Inc., Indianapolis, IN  
 Millcreek-West Unity Area Foundation Inc., W Unity, OH  
 Minerva International Inc., Scottsdale, AZ  
 Minnesota, DBAE Consortium, St. Paul, MN  
 Mississippi County Arkansas Rape Crisis Inc., Blytheville, AR  
 Missouri 1st Vote Foundation, Jefferson City, MO  
 Mobile Pregnancy Unit Inc., Port St. Lucie, FL  
 Monsignor Neagle Apartments Inc., Boston, MA  
 Moon Lake Lodge and Gardens Inc., New Port Richey, FL  
 Morrison County Volunteer Network, Little Falls, MN  
 Mount Pleasant Residence Council, New Britain, CT  
 Moving On Coalition, Columbia, MO  
 Murray County Family Circle Inc., Chatsworth, GA  
 Murrow Media Foundation Inc., Brooklyn, NY  
 Muse Theatre Inc., New York, NY  
 Museo Guadalupe Aztlan, Houston, TX  
 Music Ministers of Jesus Inc., Orange Park, FL  
 Nabs New York, New York, NY  
 Naranja Residence Association Inc., Miami, FL  
 Nashville Vietnamese Veterans Association, Nashville, TN  
 National Association of Mothers Centers Inc., Hempstead, NY  
 National Black Science Student Alumni Group Inc., Brooklyn, NY  
 National Council on Alcoholism & Drug Dependence, Palm Springs, CA  
 National Educational Consortium Inc., Kensington, MD  
 National Educational Resource Institute, New Rochelle, NY  
 National Parents Outreach Network, Clemmons, NC  
 Neodata Employee Disaster Fund, Des Moines, IA  
 New Choices Program Inc., Dayton, OH  
 New City Trust Inc., Homestead, FL  
 New Hampshire Feminist Connection, Concord, NH  
 New Life Center, Lexington, SC  
 New Life Residential Center Inc., Hamburg, NY  
 New Urban Vision Inc., Philadelphia, PA  
 New Visions Economic Development Corporation, Homestead, FL  
 New Water Foundation, Wheaton, IL  
 Newark Neighborhood Inc., Newark, NJ  
 Newberry County Commission on Alcohol and Drug Abuse, Newberry, SC  
 Newburyport Youth Basketball League Inc., Newburyport, MA  
 Newton Education Foundation Inc., Covington, GA  
 NIA Investment Corporation, Dover, DE  
 Night of Stars Inc., Fort Myers, FL  
 Noel Singers Brooklyn Youth Arts Ensemble Inc., Brooklyn, NY  
 Norfolk Community Trust Exempt Fund, Norfolk, VA  
 North Alabama Center for Educational Excellence Inc., Huntsville, AL  
 North Alabama Childrens Charity Inc., Fort Payne, AL  
 North American Youth Hockey Foundation, Inc., Melville, NY  
 North Central District Aids Coalition Inc., Bellefonte, PA  
 North East Central Durham Economic Reinvestment Inc., Durham, NC  
 North-Tartan A A U Girls Basketball Booster Club, Oakdale, MN  
 North Texas Express Soccer Club Inc., Richardson, TX  
 Northern Educational Partnership, Presque Isle, ME  
 Northern Virginia Choral Alliance, Annandale, VA  
 Northwest Alumnae Association, Seattle, WA  
 Northwest Genesis Community, Beaverton, OR  
 Northwest Worklink Inc. Chicago, IL  
 NTSW Foundation, Skokie, IL  
 NVCSS Wilshire Drive Housing Inc., Redding, CA  
 Oak Leaf Club Inc., Iola, KS  
 Oak View Parent Teacher Organization, Fort Wayne, IN  
 Oceanside Rotary Charities Inc., Neptune Beach, FL  
 Oklahoma Crime Victims Centre Inc., Shawnee, OK  
 Oklahoma Entertainment Hall of Fame Foundation, Tulsa, OK  
 Olympia Foundation for Education, Stanford, IL  
 On a Mission, Pittsburgh, PA  
 Oncara, Brandon, VT  
 Onesimus Evangelistic Ministries Inc., Orlando, FL  
 Oneway Productions Inc., Grand Prairie, TX  
 Operation Win Inc., Houston, TX  
 Orange High Gradnite 93, Orange, CA  
 Oro Grande Elementary School Parent-Teacher Advisory Committee, Lake Havasu City, AZ  
 Ouachita County Youth Aid, Camden, AR  
 Ourpeople Entrepreneur Center, New York, NY  
 Outside Chance of Georgia Inc., Marietta, GA  
 P T Barnum Tenants Association Inc., Bridgeport, CT  
 Outdoor School Partners & Alumni Assisting With Longterm Support, Hillsboro, OR  
 Paducah-McCracken County Pride Inc., Paducah, KY

Paducah Tilghman High School Band  
Booster Association, Paducah, KY  
Pamlico Hurricanes Booster Club Inc.,  
Oriental, NC  
Parent Involvement Project Inc.,  
Springfield, MA  
Parents Advocating Challenging  
Education, Colorado Springs, CO  
Parkway Child Care Inc., Greenwich,  
CT  
Pendergrass Institute for the Musical and  
Performing Arts, Penn Valley, PA  
Penn Manor Community Center  
Foundation, Lancaster, PA  
Pennington Music Festival Inc.,  
Pennington, NJ  
Penobscot Valley Ice Sports Inc., Brewer,  
ME  
People Rededicated in Downtown Efforts  
Inc., Spruce Pine, NC  
People United Exclusively by Long Term  
Objectives, Dixon, CA  
Perry County Casa, New Bloomfield, PA  
PHS Renaissance Booster Club, Parsons,  
KS  
Piedmont Triad Center for Advanced  
Manufacturing Inc., Greensboro, NC

Planet Earths Environment Inc., Upland,  
CA  
Pocomoke Occohannock Tribal  
Association Inc., Salisbury, MD  
Poly-Band Boosters Corp, Riverside, CA  
Positive Vision Theater, Columbus, OH  
Positively HIV Inc., Lemoyne, PA  
Prevent Autism Now, Leominster, MA  
Prevention Point Philadelphia Inc.,  
Philadelphia, PA  
Prism Group Inc., East Windsor, NJ  
Project Big Heart Association Inc.,  
Culpeper, VA  
Project Stamp Inc., Atlanta, GA  
Project Success Through Opportunity  
Achievement and Responsibility,  
Greenville, NC  
Project Unicycle Inc., Brooklyn, NY  
Promoting a Drug Free Community in  
Posey County Inc., Mt. Vernon, IN  
Prospect Hall Athletic Association,  
Frederick, MD  
Psychobioenergy Foundation Inc., New  
York, NY  
Public Defender Services of Knox  
County, Knoxville, TN  
Quality Care for Kids, Novato, CA

Quality Educational Scholastic Trust Inc.,  
Pittsfield, MA  
Quaystone Concert Series Inc.,  
Marquette, MI  
Queens College Alumni Association-New  
York Chapter, Brooklyn, NY  
Queens Parents Resource Center Inc.,  
Queens Village, NY  
Quest South Florida Inc., Miami, FL  
Queue Theatre Company Inc., Marion,  
NY  
Quincy Child Development Center,  
Quincy, CA

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.