

Foundations Status of Certain Organizations

Announcement 99-87

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:

Affordable Housing Alliance Inc., Irvine, CA
Ahepa Hellenic Center, Dayton, OH
Amandla Community Development Corporation, Detroit, MI
American Friends of Netivot Family Institute Inc., Flushing, NY
American Help Network, Inc., Middletown, NY
American Hope Foundation, Irvington, NJ
American Spirit Foundation, Beverly Hills, CA
Ancient Cities, Ancient Eyes, Inc., Redondo Beach, CA
Apostles of Christ-A-Confraternity of the Faithful, Oakland, CA
Applewick Sports Fitness Corp., Hamilton, OH

Association of North Carolina Big Brothers-Big Sisters Agencies, Greensboro, NC
Bachbridge Limited a Non Profit Corporation, Riverside, CA
Barnabas, Beatrice, NE
Beta Pi Boule Inc., Harrisburg, PA
Betha Institute for Research on the Transformation of Humanity, Boulder, CO
Buddha Dharma Kyokai Society Inc., Emerson, NJ
Cardinal Scholarship Fund, North Plainfield, NJ
Children of Hope, Inc., Brandon, VT
Cognitive Developmental Institute for Youth Incorporated, Osceola, IN
Concerned About Recovery Education, Inc., Santa Rosa, CA
Cooperative Service League, West Chester, OH
Council Valley Volunteer Fire Fighters Association, Inc., Council, ID
Creative Educational Learning Inc., Philadelphia, PA
Creative Mountain Incorporated, Salida, CO
Crossing the Bridge, Inc., Houston, TX
Diversity Business Development Network, Bellevue, WA
Domestic Violence Emergency Services of Grant County Ind., Ulysses, KS
Edlo Charities Inc., Eagle Rock, VA
Education-Yours, Inc., Chagrin Falls, OH
Elder Circle Inc., Scarborough, MA
Emma R. Webster Trust UA-Utica 2-2596-0, Buffalo, NY
Energy America Education Fund Inc., Warner, NH
Estonian-Revelia Academic Fund, Inc., Bowie, MD
Eubank Elementary Parent Teacher Student Organization,
Fleming Providercare, Inc., Baltimore, MD
Freedoms Way Inc., Stem, NC
Friends of Karayan Inc., Jamaica, NY
FSL Corporation, Morrisville, VT
Georgia Center for Community Empowerment, Atlanta, GA
Gods Glory Land, Inc., Winchester, VA
Grand Valley Public Radio Company, Grand Junction, CO
Greater Grace Downriver Community Service Corporation, Taylor, MI
Hope Development Company, Baltimore, MD

Industrial Tribology Institute, Inc., Austin, TX
In His Footsteps Ministries, Inc., Lexington, OK
Interamerican Health and Education Foundation, San Antonio, TX
Intergenerational Community Action Network, Pacific Grove, CA
Jos House Inc., Houston, TX
Kent Bramlett Foundation, Inc., Nashville, TN
Life Improvement Inc., Cleburne, TX
Living Water Ministries, Inc., Tonawanda, NY
Long Island Sickle Cell Support Group Inc., Bay Shore, NY
Manitou Park Affordable Housing Development Corporation Incorporated, Newark, NJ
Mena Area Historic Museum Trust, Mena, AR
Minority Unity Foundation, Los Angeles, CA
More Than Conquerors Inc., Lithonia, GA
Nannie Berry Elementary Parent Teacher Org PTO Hendersonville, TN, Hendersonville, TN
Natchitoches Student Housing Corporation, Shreveport, LA
National High School Football Hall of Fame Foundation, Inc., Valdosta, GA
Native American Pedagogic Institute, Bigfork, MT
Nautilus Malacology Institute, La Jolla, CA
Neb Avrohom Chaim Foundation, Brooklyn, NY
Network Housing Inc., Portland, OR
New Horizons Haven for Boys Incorporated, Middletown, OH
Nicole Capuana Foundation, Rochester, NY
Niota Flood Control Council, Niota, IL
North Pulaski Development & Management, Inc., North Little Rock, AR
Oakview Inc., Columbus, IN
Ohio Aerospace Council, Cleveland, OH
Olatunji International School for Life Learning, Charlotte, NC
One Good Turn Inc., Sedona, AZ
Owatonna Youth Baseball Association Inc., Owatonna, MN
Paramus Affordable Housing Corporation, Paramus, NJ
Peer Inc., Revo, NV

Pentecostal International Missions for
Christ, Inc., Cleveland, TN
Port Stephen Decatur, Decatur, AL
Prairie Fire Urban Rural Renewal Inc.,
Lincoln, NE
Project Barter Feed, Inc., Boynton Beach,
FL
Protect the Children, Salt Lake City, UT
Public Housing, Inc., Gordo, AL
Rebuild Inc., St. Louis, MO
Renaissance Worldwide, Inc., San
Ramon, CA
A Second Chance-A Haven for Abuse-N-
Battered Women & Children,
Philadelphia, PA
Serving Humanity and Relief Effort Inc.,
North Logan, UT
Shakti Foundation for the Performing
Arts, Torrance, CA
Sierra County Eldercare Services, Truth
of Consequences, NM
S O H I, Glendale, AZ
Sun of Man, New York, NY

Sustainable Resource Development,
Bothell, WA
T & E, Inc., Cortaro, AZ
Texas Child Nutrition & Care
Corporation, Inc., Houston, TX
Texas Internal Medicine Educational
Foundation, Austin, TX
Ultimate Potential Fitness and Training
Facility, Inc., Columbus, OH
United Helping Hands, San Diego, CA
USA Compete Inc., Greeley, CO
Utah Amateur Sports Foundation Inc.,
Bountiful, UT
Valley Multi Purpose Center, Inc., N.
Hollywood, CA
V I A Art Inc., New York, NY
Victory Over Addiction International
Inc., Stuart, FL
Vietnam Forum Foundation, Inc.,
Houston, TX
Westchester Jewish Historical Society
Inc., Scarsdale, NY
Wheels of Fire, Dallas, TX

Wiz Kids Enrichment Center, Rockford,
IL
Write to Change Inc., Clemson, SC
Yellow Breeches Creek Alliance, Inc.,
Carlisle, PA
Youth Business League, Kansas City,
MO
Youth Educational Support Services,
Houston, TX

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.