

Foundations Status of Certain Organizations

Announcement 2000-52

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:

AESC Research and Education Institute, Inc., New York, NY
 Agape Foundation, Inc., Plainfield, NJ
 AL Hajj Incorporated, Montgomery, AL
 Allie L. Thomas Memorial, Inc., San Angelo, TX
 American Friends of Ballet Rambert, Inc., Lingfield, England
 American-International Childrens Alliance, Inc., Marblehead, MA
 Anthony Hyde PTA, Washington, DC
 The Archibald Memorial Home, Indianapolis, IN
 Baptist Village Residents Association, Phoenix, AZ
 Bay Area Children First, San Francisco, CA
 Black History Preservation Society, Philadelphia, PA
 Bojuka Parent-Student Association, Inc., Marina, CA
 Camera Arts Foundation, San Luis Obispo, CA
 Camphill Fellowship, Glenmoore, PA
 Carey Cox Wyatt Charitable Foundation, Inc., Atlanta, GA
 Caring Approach to Life Management, Inc., Willingboro, NJ
 Change for Planet Earth, Inc., Phoenix, AZ
 Childrens Health Coalition, Inc., Summit, NJ
 Church-Inmate Connection, Inc., Checotah, OK
 Coalition for the Advancement of Regional Transportation, Inc., Louisville, KY
 Comites of San Francisco, San Francisco, CA
 Concrete Volunteer Fire Department, Langdon, ND
 Desert Orthopedic Center Medical Research Foundation, Rancho Mirage, CA
 Development Alternatives Corporation, Boston, MA
 The D.O.M.E. Foundation, Inc., New York, NY
 Durham Regional Health Foundation, Inc., Durham, NC
 Eagle Wing Estates, Inc., Hattiesburg, MS
 Educare, Deerton, MI
 Empowerment Project, Charlotte, NC
 Environment Celebration Foundation, Las Vegas, NV
 Essex Housing Opportunities, Inc., Lawrence, MA
 Excel Performance Institute, Inc., Manassas, VA
 FC Hawaii, Honolulu, HI
 Faith Foundation of Darke County, Inc., Greenville, OH
 For Chicopee, Inc., Chicopee, MA
 Foundation For Airborne Relief, Anaheim, CA
 Foundation For Interactive Learning, Inc., Katona, NY
 The Fred and Ruth Hawkins Family Resource Center, Inc., Oakpark, IL
 Freedom Chapel - Help The Children, Inc., Torrance, CA
 Friends of Francis W. Gregory, JR. High School Foundation, New Orleans, LA
 Frost Parent Teacher Organization, Mesa, AZ
 Genesis Association of Richmond, Inc., Richmond, IN
 Global Education Partnership, Inc., Oakland, CA
 Good Samaritan, Inc., New London, CT
 Grand Boulevard Renaissance Society, Chicago, IL
 Griffin-Spalding Cleam Community Commission, Inc., Griffin, GA
 Guilford Community Aids Partnership, Inc., Greensboro, NC
 Harrah Senior Housing Corporation II, Harrah, OK
 Healthcare For All, Inc., Washington, DC
 Hobart Community Land Trust, Hobart, WA
 Hope & Charity Incorporated, Pittsburgh, PA
 Houston Gunners Football Association, Inc., Houston, TX
 Humanitarian Resource Institute, Carson City, NV
 Imperial Homes, Inc., Los Angeles, CA
 Jian Hua Foundation, El Cajon, CA
 Johnny Mercer Foundation, New York, NY
 Kelly Home of Iredell County, Raleigh, NC
 Ken-Crest Housing Del II, Inc., Plymouth Meeting, PA
 Kids Konnection, Dayton, OH
 King Gandhi Foundation, Inc., Silver Spring, MD
 Labette County Humane Society, Parsons, KS
 Lake Forest Knights of Columbus Charities, Inc., Lake Forest, IL
 Lemoyne-Owen College Community Development Corp., Memphis, TN
 Linwood Educational Trust Fund, Inc., Lincoln, NH
 Low Income Housing Foundation of New Mexico, Inc., Albuquerque, NM
 Lyndon Baines Johnson Health Complex, Brooklyn, NY
 Making the Difference Incorporated, Milwaukie, OR
 Marshall Opportunity Enterprises Corporation, Marshall, TX
 Marvelous Clark, Saint Louis, MO
 Multi Cultural Visions, Phoenix, AZ
 Nashville Coalition Against Domestic Violence, Nashville, TN
 National Center for Minority Health, Inc., Potomac, MD
 National Consumer Debt Counseling, Ontario, CA
 National Foundation for Imaging Excellence, Inc., New York, NY
 Neighborhood Development Foundation, Staten Island, NY
 North Council Tenant Council, Inc., Lowell, MA
 Oak Cliff Christian Housing, Dallas, TX
 Oasis Youth Center, Ormond Beach, FL
 Olney Crime Stoppers, Olney, TX
 Opportunities For Technological & Educational Achievement, Inc., Florence, TX
 Orchid Association, Middletown, OH
 Orthodox Christian Prison Ministry, Lompoc, CA
 Paladin Associates, Inc., Casper, WY
 Parks Education Foundation, Aloha, OR
 Path to Peace, Carthage, MO
 Paul Gage Ministries, Euless, TX
 Pearson & Associates, Inc., Lawton, OK
 Pollock Pines Camino Community Center Association, Pollock Pines, CA
 Predator Athletic Club, Inc., Papillion, NE
 Project Agape, Memphis, TN
 Pro Organo Pleno, XXI, Fort Collins, CO
 Public-Private Ventures, Inc., Irwindale, CA
 The Public Radio Service, Inc., Columbia, MD
 Recipes for Living, Greensboro, NC
 Reunification Behavioral Health Care RBHC, Inc., Gary, IN
 River Heights Apartments, Inc., Starkville, MS
 Roslyn Nadel Scholars for Disabled Persons, Inc., Trenton, NJ
 Rural Housing Development, Inc., Darlington, WI
 Salem First Corporation, Salem, NH

San Mateo High School Alumni
Association, San Mateo, CA
Second Chapel Hill Housing
Development Corporation, Detroit, MI
Self Help for Hard of Hearing People Greater
Boston Chapter, Inc. Brookline, MA
Senior Transport, Omaha, NE
Solar Electric Education Network, Inc.,
Oregon, IL
Special Socials for Seniors Services, Inc.,
Euclid, OH
Spokane County Medical Society
Auxiliary, Spokane, WA
Sport Science Research Foundation, Inc.,
Lilburn, GA
St. Elizabeth's Children Home,
Lexington, MS
St. Petersburg-Leningrad Salvation Fund,
Studio City, CA
Success Motivation Healing Institute,
Sherman Oaks, CA
Success Sisters, Dickenson, TX
Suncoast Compensation and Benefits
Foundation, Inc., Tampa, FL
Texas Enterprises for the Disabled, Inc.,
Austin, TX
Texas Institute for an Informed Public,
Houston, TX
Texas Newspaper Foundation, Inc.,
Austin, TX
Touch the Earth Foundation, Solana
Beach, CA
The Training Place, Cypress, CA
Trillium A Charitable Corporation, Edina, MN
Tulsa Memorial High School Foundation,
Inc., Tulsa, OK
Tuolumne County Business Incubators,
Inc., Sonora, CA
Under the Oaks Foundation, Jackson, MI
United Christian Charities Georgia, Inc.,
Roswell, GA
Uvalde Housing Development
Corporation, Uvalde, TX
WASP Museum, Inc., Quartzite, AZ
Westland Community Services, Inc.,
Albuquerque, NM
Westside Track Club, Inc., Louisville,
KY
Women Representing Women
Incorporated, Charlotte, NC
Words of Assurance Ministry, Inc., Silver
Spring, MD
World City Pictures, New York, NY
World Model Soldier Federation, Inc.,
Chicago, IL
Yad Latorah, Inc., Patchogue, NY
Youth Baseball and Softball Booster
Club, West Plains, MO

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.
