



tions 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:

Alms for the Poor Corporation,
Naples, FL
American Freedom Housing,
Clearwater, FL
Americas Toys of the World Museum,
Pawtucket, RI
Associated Builders & Contractors
Western Oklahoma Inc., Training
Fund, Oklahoma City, OK
M.L. Carr Foundation, Inc., Peabody, MA
Center for the Study of the Person & the
Advancement of Human Rights,
San Diego, CA
Chicago Philharmonic Orchestra,
Chicago, IL
Children's Community Corner,
Cleveland, OH
Choices Community Childcare Resource,
Orlando, FL
Choices Unlimited, Inglewood, CA
Citizens Landmark Preservation,
Chicago, IL
Cleburne County Schools Foundation,
Heflin, AL
Cloverwood Development Corporation,
Rochester, NY
Community Education Services, Inc.,
Greentown, IN
Contra Costa Boys Development Center,
Pittsburg, CA
Creative Assistance Development, Inc.,
Elgin, IL
DCL Foundation, Inc., Del City, OK
De Best Shared Housing, Inc.,
Baltimore, MD
James C. Dezendorf Charitable Trust,
Portland, OR
Elk Valley Band, Estill Springs, TN
Families in Crisis, Auburn, WA
Foundation for the Residents of Sturgis,
Inc., Sturgis, SD
Friends of the Holy Cross, Staunton, VA
Frio Healthcare Foundation, Pearsall, TX
Greater Nebraska City Medical Care
Foundation, Nebraska City, NE
Harlem Volunteer Ambulance Corps,
Inc., New York, NY

Foundations Status of Certain Organizations

Announcement 2000–67

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 organiza-

Hmong-American Museum for the Future, Inc., Wausau, WI
 Olive D. Hoffman Memorial, Inc., Great Falls, VA
 Institute for Hindu Studies, Edmond, OK
 International Cinema Museum, Glenview, IL
 International Soccer Club, Incorporated, Hampton, VA
 J&W Adult Care, Inc., Los Angeles, CA
 Job Outreach for Youth, Chicago, IL
 Just-Cause Volunteer Services, Inc., New York, NY
 Lend-A-Hand Society, Inc., Fort Lee, NJ
 Les Grands Ballets De Loony, Inc., New York, NY
 Les Paul Foundation, New York, NY
 Lifestream Foundation, St. Paul, MN
 Los Ayudantes de Naranja, Newport Beach, CA
 Medical Media, Orem, UT
 Middlesex County Bar Foundation, Inc., Cambridge, MA
 MTOTO, Inc., Brookpart, IL
 Nicos Playhouse II, Chicago, IL
 Northern Manhattan Legal Services Corporation, New York, NY
 Oak Center Neighborhood Association, Oakland, CA
 Owens-Jones Academy for Enrichments, Inc., Atlanta, GA
 Pejepscot Terrace Corporation, Brunswick, ME
 Physicians for Prevention, Inc., Jacksonville, FL
 Plaza Community Playground, Inc., Baldwin, NY
 Prairie Center for Environmental Learning and Living CELL, Inc., Hastings, NE
 REACH Responsible Enough to Achieve Career Heights, Inc., Fayetteville, GA
 Reginald L. Blair Memorial Fund, Sharon, VT
 Regional AIDS Interfaith Network of Western New York, Buffalo, NY
 Regional Economic and Civic Team, Farmington, MO
 Sailboat Bend Historical Trust, Inc., Fort Lauderdale, FL
 Samuel and Lydia Clark Foundation, Inc., Syracuse, NY
 Science of Laws Institute, Poway, CA
 Soul Unlimited Outreach Ministries, Silvus, IL
 Sound In Spirit Broadcasting, Inc., Oskaloosa, IA
 Southeastern Queens Youth Alternative, Inc., St. Albans, NY
 Strategies to Independence, Inc., N. Attleboro, MA
 Tampa Bay Inner City Youth Tennis Academy, Inc., St. Petersburg, FL
 Texas Saltwater Association, Houston, TX
 Three in One Group Home, Inc., Oakland, CA
 Tribute 21 Foundation, Inc., New York, NY
 True Deliverance Worldwide Ministries, Inc., Little Rock, AR
 Tulsa Firefighters Educational Clowns, Inc., Tulsa, OK
 Two Cities, St. Paul, MN
 USA Television Corporation, LaPlace, LA
 Vietnam Veterans of America, Ohio State Council, Inc., Columbus, OH
 Village Voice Obies Foundation, Inc., New York, NY
 West Virginia Local Health, Incorporated, Wellsburg, WV
 Tim Wynacht Ministries, Lakeport, CA
 World Pal, White Plains, NY

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 Inter-
