

## Foundations Status of Certain Organizations

### Announcement 2000–87

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:

Acorn International, Inc., Waterbury, VT  
Actex Foundation, Inc., Winsted, CT  
Adventure Education of Vermont,  
Burlington, VT

Ahepa 250-III, Inc., Groton, CT  
Alliance for the Commonwealth, Inc.,  
Boston, MA  
American Bilingual Community  
Association, Inc., Richmond Hill, NY  
American Dream Houses Association,  
Inc., Baltimore, MD  
American Safe Boating Foundation, Inc.,  
Mentor, OH  
Apollonian Society, Chicago, IL  
Arts in Motion, Conway, NH  
Artspans, Dunbarton, NH  
Association for the Advancement of  
Psychosynthesis, St. Louis, MO  
Attleboro Friends of Cats, Inc., Attleboro,  
MA  
Balamand Educational Foundation, Inc.,  
Winchester, MA  
Balkan Studies Institute, Inc.,  
Newton, MA  
Baystate Affordable Housing Agency, Inc.,  
Somerville, MA  
Bennington Foster Parent Association,  
Bennington, VT  
Berkley Athletic Association, Inc.,  
Berkley, MA  
Biblical Counseling Center,  
Farmington, NM

100 Black Men of Bridgeport, Inc.,  
Bridgeport, CT  
Blackfriars School of Fence, Inc.,  
Paso Robles, CA  
Boston Public Sailing, Inc.,  
Winthrop, MA  
Boston Urological Society, Inc.,  
Boston, MA  
Brattleboro Area Affordable Housing  
Corporation, Brattleboro, VT  
Briar Crest I Affordable Housing  
Corp., St. Joseph, MI  
Brockton Hispanic Community  
Center, Brockton, MA  
Brownsville Housing Opportunity  
Corporation, Brownsville, TX  
Brunswick Bambino Baseball  
League, Brunswick, ME  
Bryan Elementary PTO, Bryan, OH  
Bucket Full of Friends, Inc.,  
Clinton, CT  
Build the Monument Foundation,  
Inc., Bedford, NH  
Camping and City Children, Inc.,  
Lynn, MA  
Care Works, Inc., Medford, MA  
Caroline County Community Action  
Agency, Inc., Bowling Green, VA

Carosello Musicale Italiano, Inc.,  
Hartford, CT

Center for Security and Social Progress,  
Inc., Waban, MA

Central City Economic Development  
Corporation, Inc., Los Angeles, CA

Central Vermont Memorial Civic Center,  
Inc., Montpelier, VT

Central Vermont Supervised Visitation  
Center, Montpelier, VT

Centre for Successful Aging Foundation,  
Inc., Stamford, CT

Chamblee Foundation, Ltd.,  
Glendale, CA

Charis Institute, Inc., Danvers, MA

Charity Foundation, Inc., Boston, MA

Charlotte Land Trust, Inc., Charlotte, VT

Child Charitable Development  
Association, New Canaan, CT

Children of the Middle Passage, Inc.,  
New York, NY

Children of Today International Youth  
Center, Detroit, MI

Childrens Annex Ellenville Child Care  
Center, Inc., Ellenville, NY

Childrens Lighthouse, Inc.,  
Charlestown, MA

Childrens Television Consortium, Inc.,  
Hyannis, MA

Chinese Culture Development and  
Promotion Council, Inc., Quincy, MA

Christian Stewardship Fund, Inc.,  
Boston, MA

Christians Building Urban Communities,  
Inc., Chicago, IL

Cindi Foundation, Coventry, RI

Civil War Roundtable of the Merrimack,  
Inc., Newburyport, MA

Coachella Valley Society for the  
Prevention of Cruelty to Animals,  
Palm Desert, CA

Columbus County Dream Cntr., Inc.,  
Whiteville, NC

Comite Pro Festival Latino-Americano  
De Queens, Jackson Heights, NY

Community Collaborative of Bridgeport,  
Inc., Bridgeport, CT

Community Eyecare Services, Ltd.,  
Charlottesville, VA

Community Improvement Program, Inc.,  
Roxbury, MA

Community Mobilization Team, Inc.,  
Portland, ME

Community Organized Prevention Effort  
(COPE), Deerfield, NH

Companion Resource Corp., Buffalo, NY

Compost Charitable Corporation,  
Jamaica Plain, MA

Concerned Child Care Providers,  
New Bedford, MA

Concerned Maine Families Foundation,  
Portland, ME

Creative Gifts, Inc., Hartford, CT

Cultural Resources, Inc., Blue Hill, ME

Dare to Dream Educational Farm  
Program, Inc., Orange, MA

Desfile Puertorriqueno, Trenton, NJ

Disabled Individuals for Recreational  
Activities (DIRA), S. Dartmouth, MA

Dive 4 Life, Inc., Chicago, IL

Elm Terrace Development Corporation,  
New Haven, CT

Emanuel Baptist Church Jamaica Square  
Alliance, Elmont, NY

Environmental Council of Alabama, Inc.,  
Highland Home, AL

Faces Foundation for World Peace, Inc.,  
Ridgefield, CT

Families and Friends of People with  
Special Needs, Inc., Bronx, NY

Family Day Care Association of Suffolk  
County, Inc., W. Babylon, NY

Fathers of Imani, Inc., Milwaukee, WI

Festival Italiano, Inc., New London, CT

Florida Stars for Children, Inc.,  
St. Petersburg, FL

Fontana Academy of Martial Arts,  
Fontana, CA

Foundation for the Seventh Fire,  
Groton, MA

Foundation of Youth, Luray, VA

Francophone Broadcasting Corporation,  
Woburn, MA

Friends of Atlantic Theatre Festival  
Society, Ltd., Cohasset, MA

Friends of BHS Girls Ice Hockey, Inc.,  
Boston, MA

Friends of CAP, Cranston, RI

Friends of North Star Academy Charter  
School, Inc., Springfield, MA

Friends of the Capen-Reynolds Farm,  
Inc., Stoughton, MA

Friends of the Holmes School Mural,  
Inc., Westport, CT

Friends of the Mashpee National Wildlife  
Refuge, Inc., Mashpee, MA

Friends of the Union for Infants  
Protection in Lebanon, Rego Park, NY

Friends of the West River Trail,  
Jamaica, VT

Friends of the Wolfeboro Community  
Bandstand, Inc., Wolfeboro, NH

Friends of the Yankee Brass, Inc.,  
White River Jct, VT

Gamma ETA Educational Foundation,  
Inc., Tallahassee, FL

Gateway Babe Ruth League, Inc.,  
Wareham, MA

Geauga County Mounted Unit, Inc.,  
Novelty, OH

GLO of Hartford, Inc., Hartford, CT

Global Commission to Fund the United  
Nations, St. Augustine, FL

Gloucester Fishermans Wives  
Development Programs, Inc.,  
Gloucester, MA

Goshen Soccer Club, Inc.,  
Torrington, CT

Greater New York Association of  
Holocaust, Woodsburgh, NY

Green Olive Tree, Inc., Crozet, VA

Greenforest Community Development,  
Incorporated, Decatur, GA

Dr. Grover C. Hunter University of  
North Carolina Dental Trust Fund,  
Atlanta, GA

H3, Inc., Cambridge, MA

Happy Prayer House, Tehachapi, CA

Harrington School Foundation,  
American Fork, UT

Haven, Inc., Braintree, MA

He is the Bright and Morning Star  
Ministries, Milwaukee, WI

Heartstone Alzheimers Foundation, Inc.,  
Wellesley, MA

Henry & Yorelis Alvarez Ministries, Inc.,  
Weslaco, TX

Heritage Preservation Committee of  
Monroe, Inc., Monroe, NY

Hispanic Association for Bilingual  
Literacy and Education of Conn., Inc.,  
Southington, CT

Hockey for Caribou, Caribou, ME

Hodges Village Environmental  
Education Association, Oxford, MA

Holyoke Power, Inc., Holyoke, MA

Hope Ministries, Inc., Medford, MA

Houses to Homes, Inc., Somerville, MA

Hudson Highlands Music Festival, Inc.,  
Garrison, NY

Institute for Fundamental Sciences,  
Irvine, CA

Interfaith Council for Elders, Inc.,  
Needham, MA

Interfaith Volunteer Caregivers of  
Greater Bridgeport, Inc.,  
Bridgeport, CT

Israel Center for International  
Environmental Studies-US, Inc.,  
Needham, MA

Itasca Rotary Student Partnership,  
Grand Rapids, MN

Jamaica Plain Youth Soccer, Inc.,  
Jamaica Plain, MA

Jeffrey P. Nelen Memorial Golf Tournament, Inc., Springfield, MA  
 Jessi's Gift, Biddeford, ME  
 Just Do It Youth Services, Oakland, CA  
 Karnei Shomrom Foundation, Inc., New York, NY  
 Knox Booster Club, Knox, ME  
 Laborers in the Harvest, Inc., Magnolia, AR  
 Las Manos Foundation, Healdsburg, CA  
 Ledyard Girls Softball League, Ledyard, CT  
 Life Enhancement Seminars, Inc., Wynnwood, PA  
 Lincoln Little League, Inc., Lincoln, RI  
 Linda McDonald Ministries, Castle Rock, CO  
 Lords Manna, Los Angeles, CA  
 Loring Memorial Park Development Association, Inc., Portland, ME  
 Lubbock Therapeutic Center, Inc., Lubbock, TX  
 Lunenburg Hockey Association, Lunenburg, MA  
 Lyceum Educational Corporation, Milford, CT  
 Manderlee Productions, Inc., Rocky Hill, CT  
 Mariana Braceti and Rincon De Gautier Institute, Inc., Springfield, MA  
 Marion Road Athletic Association, Macon, GA  
 Matthew Twenty-Five Foundation, Inc., Arlington, TX  
 Melrose East New Directions, Inc., Baton Rouge, LA  
 Meriden Arts Council, Inc., Meriden, CT  
 Metro IAF, Inc., Rego Park, NY  
 Micah Foundation, Highland Park, IL  
 Middlesex Law Libraries Foundation, Inc., Cambridge, MA  
 Milford Pop Warner Association, Inc., Milford, MA  
 Minority Business Association, Inc., Burlington, VT  
 Mission Impossible, Spanaway, WA  
 Missisquoi Health Center, Swanton, VT  
 Montesano Football Parents Club, Montesano, WA  
 Move Over Broadway Productions, Inc., Canfield, OH  
 National Affordable Housing Foundation Charlotte II, Inc., Boston, MA  
 National Housing & Development Non-Profit Corporation, Hartford, CT  
 NCOBPS, Inc., North Oaks, MN  
 New England Corporate Aids Consortium, Inc., Lexington, MA  
 New Hampshire Harm Reduction Alliance, Manchester, NH  
 New Traveller Fund, Santa Monica, CA  
 New York Presbytery of the Korean Presbyterian Church in America, Staten Island, NY  
 North Andover 350th Anniversary, North Andover, MA  
 North Coast Express Academy of Basketball, Alameda, CA  
 North Country Thresholds & Decisions NCTD, Enfield, NH  
 North Suffolk Foundation, Inc., Smithtown, NY  
 Northern New England Transplant Alliance, Portland, ME  
 Norwich Communications and Technology Learning Center, Inc., Norwich, CT  
 Optimist International Chester South Chester Pennsylvania Club, Chester, PA  
 Orange County Pro Bono Legal Services, Inc. Goshen, NY  
 Orford Village Housing Development Corporation, Manchester, CT  
 Organization for the Poor People in Haiti, Inc., S. Ozone Pk, NY  
 Otter Creek Research Corporation, Springport, MI  
 Otter Valley Football Club, Ltd., Brandon, VT  
 Owen L. Wells Foundation, Inc., Boston, MA  
 Ozark Harvest, Inc., Gravette, AR  
 Mike Pagliarulo Foundation, Inc., Winchester, MA  
 Pentucket Regional School District Parent Alliance, Inc., W. Newbury, MA  
 People Helping People, Inc., Newport, VT  
 People Promoting Progress, Inc., Los Angeles, CA  
 Phase I Recovery House, Inc., Brattleboro, VT  
 Philadelphia Center for Organizational Dynamics, Melrose Park, PA  
 Photography Preservation Society, St. Louis, MO  
 Pinardville Booster Club, Goffstown, NH  
 PLAY, Inc., Lincoln, RI  
 Pomfret Emergency Services Corporation, N. Pomfret, VT  
 Pregnancy Help Center of Wayne County, Goldsboro, NC  
 Prison Families of New York, Inc., Albany, NY  
 Project Play, Inc., North Haven, CT  
 Provincetown Repertory Theatre, Inc., Provincetown, MA  
 Public Utility Policy Institute, Concord, NH  
 Quincy Transportation, Inc., Quincy, MA  
 Raylynmor Opera, Peterborough, NH  
 Red Ribbon Foundation, Inc., Greenwich, CT  
 Revived Theatre Inc., Those People Who Put on Plays, Seekonk, MA  
 Rhode Island Committee for Non-Violence Initiatives, Inc., Providence, RI  
 Rhode Island Council of Family Mediators, Warwick, RI  
 Rising Stars Therapeutic Riding, Inc., W. Hartford, CT  
 Riverside Academy, Ltd., Lowell, MA  
 Rosh Hodesh Exchange, Somerville, MA  
 Roundtable Center, Portland, ME  
 Roxbury South End Tenants Association, Inc., Boston, MA  
 Rural Opportunity Fund, Poteau, OK  
 Rural School and Community Trust, Washington, DC  
 Sabor Foundation, San Antonio, TX  
 Sabrinnas Angels, Carmel, NY  
 Scandanavian Collectors Club, Rockville, MD  
 Schoolworks Foundation, Inc., Westport, CT  
 Seeds of Change Education Fund, Inc., Somerville, MA  
 Sellecca-Tesh Foundation for the Forgotten Generation, Los Angeles, CA  
 SHA Development Corp, Seymour, CT  
 Shiloh Manor, Inc., Middletown, CT  
 Shots Across Texas Coalition, Austin, TX  
 Siloam Mission Worldwide, Los Angeles, CA  
 Society Affects Students, Incorporated, Middletown, RI  
 Southeastern Area Lacrosse, Inc., Mystic, CT  
 Spirit of Truth Foundation, Washington, DC  
 Springfied Armory National Park, Tr, Southport, CT  
 Staff, Inc., North Haven, CT  
 Stand By Me, Inc., Waterbury, CT  
 Steven B. Fox Foundation, Inc., Brattleboro, VT  
 Stinesville Renaissance Group, Stinesville, IN  
 Stop the Violence, Olympia, WA  
 Strong-Cuevas Foundation, Inc., New York, NY

Stylettes Drill Team and Drum Corp,  
West Haven, CT  
Suffolk County Society for the Prevention  
of Cruelty to Animals, Huntington, NY  
Team Connecticut, New Haven, CT  
Technology for Learning, Inc.,  
Providence, RI  
Tender Loving Care Mercy Ministries,  
Detroit, MI  
Theatre for Dramatic Development,  
New York, NY  
Thoughtform Research Institute,  
Bountiful, UT  
Transcription Technologies, Inc.,  
Vernon, CT  
Tri County Partnership, Inc.,  
Spencer, WV  
Tripod Foundation, Williamstown, MA  
U.S. Peace 2000, Nashville, TN  
Vera Arterburn Memorial Scholarship  
Fund, Inc., Glastonbury, CT  
31 Verdun St., Inc., Dorchester, MA  
Vermont Center Economic  
Environmental & Social Justice, Inc.,  
Burlington, VT  
Vermont Financial Research Institute,  
Burlington, VT  
Vetiver Network, Bellingham, WA  
Vineyard Initiative for Teaching &  
Alternative Education, Inc.,  
Oak Bluffs, MA  
Virtual Reality Foundation, Inc.,  
Cambridge, MA  
Virtually Wired Educational Foundation,  
Boston, MA  
Vital Live Center for Adolescence,  
Lake Forest, CA  
Vitas Gerulaitis Youth Foundation,  
New York, NY  
Walk the Walk Trust, Bayside, NY  
Walnut Square Tower Clock Foundation,  
Inc., Haverhill, MA  
Wareham Babe Ruth League, Inc.,  
Wareham, MA  
Warmline of Northeastern Connecticut,  
Inc., Willimantic, CT  
Watson Park Playground Project, Inc.,  
E. Braintree, MA  
Wedum-Presbyterian Homes Affordable  
Housing, Inc., Arden Hills, MN  
West Point Park and Recreation  
Association, West Point, CA  
Westside Girls Softball, Pueblo, CO  
What Would Jesus Do, Inc.,  
Citrus Heights, CA  
Wheel-eez, Inc., Feeding Hills, MA  
Widowed Persons Service of Greater  
Bridgeport, Inc., Fairfield, CT

Widowed Persons Service of Marion  
County, Inc., Silver Springs, FL  
Willing to Help, Chicago, IL  
Windhorse Publications USA,  
Missoula, MT  
Winter Park Christian School, Inc.,  
Fraser, CO  
WIT Productions, Inc., Boston, MA  
Women and Children First, Inc.,  
Wallingford, CT  
Worcester Institute of Contemporary  
Issues & Affairs, Inc., Worcester,  
MA  
Word Ambassadors, Fort Worth, TX  
WSC Community Development Corp.,  
Philadelphia, PA  
Yella Gal Productions, Huntsville, AL  
Zion Community Empowerment Center,  
College Park, GA

If an organization listed above sub-  
mits information that warrants the re-  
newal of its classification as a public  
charity or as a private operating founda-  
tion, the Internal Revenue Service will  
issue a ruling or determination letter  
with the revised classification as to  
foundation status. Grantors and contrib-  
utors may thereafter rely upon such rul-  
ing 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 classi-  
fication of foundation status in the Inter-  
nal Revenue Bulletin.

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