



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:

- Academic Boosters of Breathitt County, Jackson, KY
- AIDS Research Foundation Inc., Toms River, NJ
- Akron Youthquake Ministries Inc., Akron, OH
- Alexandria Band Boosters Inc., Alexandria, IN
- Arlington Elder Care Corp., Arlington, VA
- Asbury Male Youth Project Inc., Washington, DC
- Association for Americans Outdoors Inc., Bloomington, IN
- Atlantic Reef Builders Inc., Margate, NJ
- Berkeley County Schools Foundation, Inc., Martinsburg, WV
- Biblical Institute for Social Change, Washington, DC
- Black Hills Citizens for a Better Community, Grand Rapids, MI
- Black Managers Association Inc., Indianapolis, IN
- Brunswick Housing Development Corp., Medina, OH
- Bryan Elementary Parent Teacher Organization, Bryan, OH
- Campbell Lodge a Home for Boys Alumni Association Inc., Park Hills, KY
- Carolyn Steinhoff Smith, Inc., Tulsa, OK
- Center Grove High School Choir, Greenwood, IN
- Center School Association, Mayfield Village, OH
- Charles W. Bissinger & Associates Inc., Arnold, MD
- Childrens Hospice of New Jersey Inc., Union, NJ

Foundations Status of Certain Organizations

Announcement 96-14

The following organizations have failed to establish or have been unable

Choice Recovery Center Inc.,
Circleville, OH

Chrysalis Inc., Flint, MI

Class of 2000 Inc., Freehold, NJ

Clergy Coalition Against Crack
Cocaine, Saginaw, MI

Clio Area Bank Boosters Association
Inc., Clio, MI

Community Foundation of Greater
Johnstown, Johnstown, PA

Community Health Centers of Laredo,
Inc., Lardeo, TX

Concerned Citizens of Alderson-Glen
Ray Inc., Lewisburg, WV

Construction Trades Training and
Advancement Program, Charleston,
WV

Crisis Counseling Center Inc.,
Lebanon, OH

Cumberland County 4-H FDN Inc.,
Fayetteville, NC

Damascus Development Corporation,
Baltimore, MD

Day Springs Mature Care Inc.,
Norwalk, OH

David Verbance Heart Transplant
Fund Assoc., Columbus, OH

Delaware Family Foundation Inc.,
Wilmington, DE

Encouragement Place Institute, The,
Duncansville, PA

Erlanger Historical Society Inc.,
Erlanger, KY

Eye Opener Inc., Baltimore, MD

Factory Street Studio & Moving
Parts, Inc., Athens, OH

Fathers United of Indiana Inc.,
Highland, IN

Fayette Area Community Concert
Assoc., Washington, OH

Foundation for Skeletal Health
Research, Yellow Sorings, OH

Friends of Catholic Education Inc.,
Walkersville, MD

Friends of Chimes International Inc.,
Baltimore, MD

Friends of Community Mental Health
and Counseling Center, Hermitage,
PA

Friends of the Friendless, Inc.,
Bronx, NY

Friends of the Outside Transportation
Program, Denver, CO

Gathering Center, The, Columbus,
OH

Great Waters Aquarium, Broadview
Heights, OH

Gum Springs Community
Development Foundation Inc.,
Alexandria, VA

H.O.P.E. Inc., Gary, IN

Hunter Institute, Northbrook, IL

India Association of Lehigh Valley,
The, Lehigh Valley, PA

India Classical Dance Society,
McLean, VA

Indiana Opera North Inc., South
Bend, IN

Indy Inferno Soccer Club,
Greenwood, IN

Infinity Film Productions,
Philadelphia, PA

Institute for Global Action, Norton,
OH

Inter Community Realty Corporation,
Norristown, PA

JMC Leukemia Foundation Inc., The,
Brielle, NJ

Kids Corporation, Williamsburg, VA

Korean American Food Dealers
Association of Greater Washington,
The, Washington, DC

Leukemia Fund Raising Society,
Waterford, MI

Magic Flute Productions Inc., St.
Louis, MO

Mantua Against Drugs Inc.,
Philadelphia, PA

Mantua Haverford Community Center,
Philadelphia, PA

Marie-Stephen Inc., McKeesport, PA

Mayfield Middle School Assoc.,
Mayfield Heights, OH

Mid Atlantic Association for the
Education of Young Children,
Wilmington, DE

Mill Creek Jazz and Cultural Society
Inc., Philadelphia, PA

Monday Night Musicales,
Washington, DC

Nansemond-Suffolk Academy Band
Parents Association, Suffolk, VA

National Remodeling Foundation,
Arlington, VA

Nehemiah Neighborhood Development
Corporation, Dayton, OH

Newaygo Public Schools Educational
Advancement Foundation, Newaygo,
MI

New Cumberland Library and
Cultural Foundation, New
Cumberland, PA

New Futures for Dayton Area Youth
Inc., Dayton, OH

Nightline Inc., Dearborn, MI

North Carolina Foundation for
International Commerce, Research
Triangle Park, NC

North East Community Foundation,
North East, PA

Northwest Passage Arts Center,
Philadelphia, PA

Olympia New Jersey Inc., Trenton,
NJ

Operation Something from Home
Corp., Manassas, VA

Organge Schools Educational
Foundation, Pepper Pike, OH

Otto W. Haisley School Parent-
Teacher Organization, Ann Arbor,
MI

Owings Mills Green Action Inc.,
Owings Mills, MD

Paul F. Buonodono Foundation,
Okemos, MI

Penn State Club of Greater Baltimore
Scholarship Fund, Miltersville, MD

P I E C C C S Inc., Towson, MD

Poplar Enterprise Development Corp.,
Philadelphia, PA

Port Huron Neighborhood Housing
Corporation, Port Huron, MI

Positive Tree Inc., St. Thomas, VI

Prince Georges County CPR
Awareness Foundation, Landover
Hills, MD

PTO Indiana Congress Woodbrook,
Carmel, IN

Puerto Rico Educational and
Scientific Foundation Inc.,
Bayamon, PR

R & B Productions Indianapolis
Afro-American Choral, Indianapolis,
IN

Religious Outreach Network of Ohio,
Rocky River, OH

Rescate Christian Home for Minors,
Philadelphia, PA

Richard Community Theatre Inc.,
Richmond, MI

River Valley Child Development
Services, Huntington, WV

Robert W. Depond Memorial
Foundation, St. Louis, MO

Salt Lake Community Foundation
Depository, Inc., The, Salt Lake
City, UT

Sherman Family Trust, Deming, NM

South East Community Association,
Grand Rapids, MI

Southern Kentucky Youth Basketball
Leagues Inc., Bowling Green, KY

Sunshine Child Care Center Inc.,
Lafayette, IN

Tell City Junior High Band Booster
Inc., Tell City, IN

Texans for Efficiency in Government,
Inc., Houston TX

Trenton St. Patricks Day Parade
Committee Inc., Trenton, NJ
Tri State Office of Traffic Safety
Inc., Huntington, WV
Tuslow Parent-Teacher Organization
of Massillon Ohio Tuslaw Local,
North Lawrence, OH
United Social Action, Inc., Lawton, OK
West Virginia Federation of Parents for
Drug Free Youth Inc., Keyser, WV
Westway Gardens Housing Corp.,
Lorain, OH

What If Inc., Cincinnati, OH
Windwalker Wildlife Sanctuary,
Stockbridge, MI
Womens Learning Resource, The,
Albuquerque, NM
World War II National
Commemorative Assoc. Inc.,
Indianapolis, IN

If an organization listed above sub-
mits information that warrants the
renewal of its classification as a public

charity or as a private operating foun-
dation, 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 founda-
tion status in the Internal Revenue
Bulletin.