

Foundations Status of Certain Organizations

Announcement 97-27

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:

Action Arts, Inc., Pasadena, CA
Alleluia, San Antonio, TX
Americans Back in Charge Foundation, Washington, DC
Bellaire Club Inc., Bellaire, TX
Bible Stories for the Children of the World, Inc., Longmont, CO
Biblical Studies Association Inc., Mableton, GA
Black Police Officers Selection Committee, Inc., Houston, TX
Capitol Hill Artists Association, Inc., Northglenn, CO
Car Clay Corporation, El Paso, TX
Caring About People, Inc., Boulder, CO
Caring for Children Foundation of Texas, Inc., Dallas, TX
Center for a New Direction Inc., Ann Arbor, MI
Central Arizona Refugee Ecumenical Services, Phoenix, AZ
Central New Mexico Crimestoppers, Edgewood, NM
Change This World, Austin, TX
Charlotte Edwards Center, Inc., La Porte, TX
Childbirth Connection, Austin, TX
Children Benefit Foundation, Inc., Mesa, AZ
Dallas Repertoire Ballet, Dallas, TX
Denvers First Step, Denver, CO
Earthwide Education Center, Inc., Camden, NY
East Harlem Community Land Tr Ltd., New York, NY
Elmore County Education Foundation, Inc., Wetumpka, AL
Four Winds Resource Conservation and Development Area Inc., Quanah, TX
Funston Elementary Parent-Teachers Organization, Wichita, KS
Hands United in Good Spirit Inc., Miami, FL
Harmony Alliance Inc., Phoenix, AZ
Hugs Inc., Oklahoma City, OK
Humanitarian Air Transport Services, Inc., Sarasota, FL
Human Pursuits the Western Humanities Concern, Salt Lake City, UT
IAHA Foundation, Austin, TX

Imperial Homes Inc., Los Angeles, CA
Interracial Family & Social Alliance Of DFW, Dallas, TX
Isleta Club of Albuquerque, Inc., Albuquerque, NM
I X L Community Improvement Association, Oklahoma City, OK
Jackson Area Quality Initiative Inc., Jackson, MI
Keller Project Graduation Inc., Keller, TX
Keresztmama Foundation, Inc., New York, NY
Lallement Memorial Committee, Boston, MA
Latinas for Empowerment and Economic Development, Inc., Albany, NY
Latvian Renaissance Association, Inc., Darien, CT
Law School Foundation, Inc., Southport, CT
Leadership South, Davidson, NC
Magi Foundation, Houston, TX
Maine Masonic Foundation, Portland, ME
Major County Senior Citizens, Inc., Fairview, OK
Maranatha Ministries, Birmingham, AL
Margaret Bowers Scholarship Fund, Richmond, TX
Mark Travis Ministries, Inc., Corpus Christi, TX
Narrow Door Ministries Inc., Wichita, KS
National Church Residences of Lawrence Park, PA, Columbus, OH
North Fort Worth Community Arts Center Incorporated, Fort Worth, TX
Northside Plaza Inc., Houston, TX
Oakland Exploratory Childrens Museum, Richmond, CA
O B P C, Inc., Denver, CO
Oceanic Foundation, Boulder, CO
Ocoee Kids Incorporated, Ocoee, FL
Oil of Gladness Outreach Ministries, Inc., Rupert, WV
Oklahoma Dare Officers Association Foundation, Edmond, OK
Oklahoma Livestock Industry Foundation, Inc., Stillwater, OK
Oklahoma State Hemophilia Association, Tulsa, OK
Old Sixth Ward Neighborhood Association, Houston, TX
Old Town Music Hall Inc., El Segundo, CA
Olney Midget & Teen League Inc., Philadelphia, PA
One Step Forward A Transitional Home for Battered Women and Children, Los Angeles, CA
Open Circle, Inc., Santa Fe, NM

Open Door Food Pantry Inc., Mt. Jackson, VA
Opera Theater Corvallis Inc., Corvallis, OR
Opportunity Skyway Inc., College Park, MD
Pacific Communications Inc., Potomac, MD
Pack Productions, Inc., Brooklyn, NY
Palo Duro Legal Aid, Lubbock, TX
P A L S Inc., Stockton, CA
Pineywoods Animal Shelter Inc., Crockett, TX
Positive I.D. Incorporated, Olney, MD
Pride Production Inc., Pine Bluff, AR
Reality, Inc., Kingman, KS
Reality Theatre, Columbus, OH
San Antonio Local Organizing Committee, San Antonio, TX
San Antonio Riders Foundation, San Antonio, TX
San Benito Literacy Center Inc., San Benito, TX
Sangre De Cristo Independent Living Center A Non-profit Corporation, Pueblo, CO
San Tan Historical Society, Inc., Queen Creek, AZ
School Childrens Assistance Fund, Canyon, TX
Sharon Affordable Housing, Inc., Sharon, CT
Silver Street Assistance Program, Houston, TX
Smiles Against Cancer Corporation, Humble, TX
Songmakers Almanac, Boulder, CO
Texas Early Education Heritage Society, Houston, TX
Texas Enterprise for Housing Development, Inc., Pharr, TX
Texas Foundation for Educational Options, Lewisville, TX
Texas Native American Indian Association, Fort Worth, TX
Texas Public Sculpture Fund, Denton, TX
Texas Table Tennis Association, Houston, TX
Texas Tissue Network, Inc., El Paso, TX
Upshur County Crimestoppers, Inc., Gilmer, TX
Valley Voice Youth Choir, Kent, WA
Villa Encantada, Inc., Albuquerque, NM
Wilderness Covenant Incorporated, Tucson, AZ
Wilderness Heritage Society, Inc., Georgetown, TX
Wildlife Museum, Inc., Fort Worth, TX
William Owens Ministry, Inc., Tulsa, OK

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.
