

## Foundations Status of Certain Organizations

### Announcement 98-101

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:

9th Avenue International Market,  
New York, NY  
15th Avenue Housing Corporation,  
Escondido, CA  
24 hours for Children Foundation U S A  
Inc., New York, NY  
24 Karat Career Development Center,  
Chicago, IL  
142 Ludlow Street Housing Development  
Fund Corporation, New York, NY  
258 Cumberland Avenue Inc., West  
Paterson, NJ  
573 Warren Street HD FC, Brooklyn,  
NY  
701 Shipley Inc., Wilmington, DE  
1290 Scholarship Fund Inc., Milwaukee,  
WI  
1993 Denver Dynamite Club, Denver,  
CO  
1995 Vandergrift Centennial Committee  
Inc., Vandergrift, PA  
1996 United States Precision Figure  
Skating Championship Inc., Chicago,  
IL  
2450 W. Monroe St. Resident  
Organization, Chicago, IL  
A Bridge to the Arts Inc., Mt. Kisco, NY  
A Childs Claim for Survival, Spokane,  
WA  
A Childs Right Foundation Incorporated,  
Cotati, CA

A F T E R Care Unlimited Inc., New  
York, NY  
A I D to Mankind, Louisville, KY  
A Legacy of Care Inc., Columbus, OH  
A O A Health Center Inc., Orange, MA  
A Plus for Kids Inc., Great Neck, NY  
A Second Chance-A Haven for Abuse-N-  
Battered Women & Children,  
Philadelphia, PA  
A Statue for Roberto, Pittsburgh, PA  
A Taste of the Berkshires Inc., Great  
Barrington, MA  
A Vision for the Community Inc.,  
Denver, CO  
A Womans Place, Asheville, NC  
Abbeville General Hospital Volunteers  
Inc., Abbeville, LA  
ABC Missions Inc., Rapid River, MI  
Aberdeen Community Projects  
Committee Inc., Aberdeen, MD  
Above and Beyond for Children,  
Bedford, TX  
Abraham Moyano International  
Ministries Inc., Houston, TX  
Abundant Harvest Foundation, Marrero,  
LA  
Abundant Life Support Group, New  
Bern, NC  
Academy Child Care Center, Cleveland,  
OH  
Academy of Human Resource  
Development Inc., Austin, TX  
Accident Prone Man Press and  
Publication LTD., Tulsa, OK  
Ace Association of Eau Claire Inc.,  
Eau Claire, WI  
ACF Black Hills Chapter of Professional  
Chefs, Deadwood, SD  
ACHI Foundation, San Francisco, CA  
ACI Fund for Developing Nations  
Airports-North American Fund,  
Tucson, AZ  
Action & Community Training,  
Arlington, MA  
Action 4 Aids, Miami, FL  
Action Not Gridlock Education Fund,  
Arlington, VA  
Actors Theatre Inc., Virginia Beach, VA  
Acupuncture Society of Michigan,  
Ann Arbor, MI  
Ad Astra Inc., Houston, TX  
Ad Hoc Committee for Courts LTD.,  
New York, NY  
Ada Council for the Arts, Grand Rapids,  
MI  
Adagio Center Inc., Portland, OR

Adais Inc., Chicago, IL  
Adaptive Recreation Inc., Hattiesburg,  
MS  
Adebara Research Foundation, Staten  
Island, NY  
Adirondack Community Foundation Inc.,  
Rochester, NY  
Adopt a Horse Program Inc., Palermo,  
ME  
Adopt-A-Neighborhood Inc., Racine,  
WI  
Adopt-A-Spot, St. Thomas, VI  
Adoption Knowledge Affiliates, Austin,  
TX  
Adoration Ministries Inc., Jackson, TN  
Adult Attention Deficit Disorder  
Awareness, Warren, MI  
Adult Literacy Center of Southern West  
Virginia, Beckley, WV  
Adult Sexual Abuse and Incest Survivors,  
Dewitt, IA  
Adults and Youth United Development  
Association Inc., El Paso, TX  
Adults Committed to Inspire  
Opportunities Needed for Kids, Simi  
Valley, CA  
Advances in Mineral Metabolism,  
Rochester, MN  
Advisory Board to the Michigan City  
Police Department DARE Program  
Inc., Michigan City, IN  
Advocates for Dignity, Westerspring, IL  
Aerospace Education of Wisconsin Inc.,  
Neenah, WI  
Affordable Housing Advocates of Kansas  
Association, Topeka, KS  
Affordable Housing Alliance Inc., Irvine,  
CA  
Affordable Housing Inc., Anoka, MN  
Afghan Womens Association  
International, Hayward, CA  
Africa Biodiversity Foundation,  
Missoula, MT  
African American Chamber of,  
Milwaukee, WI  
African American Clergy, Portland, OR  
African American Community Initiatives  
Inc., Minneapolis, MN  
African American Institute Inc.,  
Birmingham, AL  
African American Leaders of Tomorrow,  
Seattle, WA  
African American Parade Day Committee  
Inc., Bloomfield, CT  
African American Recruitment Training  
and Placement Assn. Inc., Chicago, IL

African American Task Force for Substance Abuse Prevention, Salt Lake City, UT

African Forum Inc., Austin, TX

African Lawyer Committee for Human Rights, Washington, DC

Afrikan Free School Inc., New York, NY

Afrinatino, Corapolis, PA

AFSMI Foundation Inc., Fort Myers, FL

AGAPE Christian Counseling Inc., Tampa, FL

AGAPE Foundation Inc., Plainfield, NJ

AGAPE Ministries Inc., Waterbury, CT

AGAPE Placement, Hartsville, SC

AGIOS Prodomos Hellenic Orthodox Christian Association, Morton Grove, IL

AHEPA 18 Inc., West Palm Beach, FL

AHEPA 250-II Inc., Niantic, CT

AIADA Disaster Relief Fund Trust, Alexandria, VA

Aid for the Visually Impaired Inc., St. Louis, MO

Aid to AIDS Inc., Clearwater, FL

AIDS Buddy Network, Middleton, CT

AIDS Foundation of America, Augusta, ME

AIDS Project Inc., Spring Grove, IL

AIDS Relief Fund, Tucson, AZ

AIDS Resource Network of Ellis County Inc., Hays, KS

AIDS Support Foundation Inc., Toms River, NJ

AIDS Wellness Project of Verde Valley Living with HIV, Cottonwood, AZ

AIJ Inc., College Station, TX

Airport Area Amateur Hockey Association Inc., Corapolis, PA

Alabama Association for Behavioral Analysis Inc., Montgomery, AL

Alabama Association of Minority Contractors, Birmingham, AL

Alabama Foundation for Workplace Education, Montgomery, AL

Alabama International Piano Competition Foundation Inc., Orange Beach, AL

Alachua County Sickle Cell Foundation Inc., Gainesville, FL

Alamo Association of Adoptive Parents, San Antonio, TX

Alaska Women in Business Inc., Fairbanks, AK

Alcohol Free Drivers Inc., Chapel Hill, NC

Alcoholic Beverage Servers Relief Foundation Inc., Martinsburg, WV

Alconon Club of Shelby Inc., Kings Mountain, NC

Algiers Crescent Community Development Corporation, New Orleans, LA

Algonquian Intertribal Village Inc., Petersham, MA

Alice Heyward Taylor Tenants Task Force Inc., Roxbury, MA

Alkebulan Sharo, Akron, OH

All Holiday Moving, Duluth, MN

All One Company, Taos, NM

All Saints Turning Point Recovery Center, Oakland, CA

Allah Temple No. 6 Prince Hall Affiliation Inc., Kansas City, MO

Allapattah Wynwood Community and Development Center Inc., Miami, FL

Alle-Kiski Homeless Project Inc., Tarentum, PA

Alleanza Italiana Foundation, Brooklyn Height, NY

Allegan Youth Sports Inc., Allegan, MI

Allen Outreach and Development Center Inc., Orlando, FL

Allenton Foundation Inc., Pacific, MO

Alliance for Eye and Vision Research Inc., Washington, DC

Alliance for Financial Education a Tax-Exempt Education Corp., Incline Village, NV

Alliance for Musical Arts Productions Inc., Miami Beach, FL

Alliance for Women of Divorce Inc., Indianapolis, IN

Alliance Francaise de Wilmington, Wilmington, DE

Alliance of Alcohol & Drug Addicts Inc. a Non-Profit Corp., Chicago, IL

Allora Inc., Philadelphia, PA

Aloa Scholarship Foundation, Dallas, TX

Alpha Gamma Chapter of Theta Chi Educational Foundation Inc., Southfield, MI

Alpha Health Services Inc., Boutte, LA

Aradia Inc. Aradia Theatre, Buskirk, NY

BCC Inc., Windsor, CO

Center for Modernization Studies, Dearborn, MI

Children's Legal and Social Services, Scotts Valley, CA

Common Sense Environmental Association, Sacramento, CA

Family Development Foundation, Inc., Chesapeake, VA

Gertrude J. Dombrowski Research Organization, Anacortes, WA

Italian Cultural Society of Northwest Florida Inc., Pensacola, FL

OIC Housing Inc., Weslaco, TX

Optimist Club Foundation of Abilene Texas, Inc., Abilene, TX

Research and Education Group, Derry, NM

Spokane Masonic Temple Foundation, Spokane, WA

Tim Freudenberg Scholarship Fund

University of Kentucky, Inc., Cold Spring, KY

Wheels of Fire, Dallas, TX

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.