

Announcement 99-23

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:

Adult and Children Transitional Shelter, Denver, CO
Al Simon Center for Telecommunication Law, Inc., San Diego, CA
Amelia Lighthouse & Museum Inc., Fernandina Beach, FL
American Atheist Veterans Inc., Escondido, CA
American Friends of Yeshivat Eretz Hatzvi TR, Brooklyn, NY
Barberton Moose Charity and Scholarship Fund Inc., Piqua, OH
Benton Park Arts Council, St. Louis, MO
Calvin Browns Alcohol & Drug-Free Living Centers, Pasadena, CA
Children's Education Fund, Inc., Lincolnale, NY
Cuban Humanitarian Assistance Society, Inc., Dade County, FL
Dreams for Kids Inc., Chicago, IL
Faith House of America, Buffalo, NY
Gleasons Athletic Club, Inc., Brooklyn, NY
House of Coverance, Markham, IL
International Foundation, Broken Arrow, OK
Institute Paso Del Norte, El Paso, TX
Jeanette Lyons Surina Scholarship Fund, Inc., Greenwood, IN
Let It Shine Center for the Learning Impaired, West Linn, OR

Lewis IDA Community Development Corporation, Lowville, NY
Magical Helping Hands, Inc., Brockton, MA
Metropolitan Entertainment, Sterling Heights, MI
Music and Living, Inc., New York, NY
Nagis Dutt Memorial Care Fdn., Ann Arbor, MI
Oasis Mission Incorporated, Radcliff, KY
Ohio Elks Charitable Trust, Marysville, OH
Praise Mountain Ministry, Inc., Conyers, GA
Preston Road Literacy Society, Dallas, TX
Prince Hall African Lodge Urban Renewal Corporation, Newark, NJ
Reef USA Inc., Florham, NJ
Robinson Tennis Academy, Howell, MI
Rocky Mountain Community Development Inc., Stillwell, OK
Siskiyou Institute, Etna, CA
Southern Tier West Development Fnd., Salamanca, NY
The Spruell Community Learning Center, Compton, CA
Studio E Repertory Inc., New York, NY
Texas Society of Certified Public Accountants Peer Assistance Foundation, Inc., Dallas, TX
Voices of Hope, Greenville, SC
Waianae Coast Coalition for Human Services, Waianae, HI
William C Pryor Portrait Trust Fund, Washington, DC
Williams Foundation, Houston, TX
Williamsburg Court HDFC, Brooklyn, NY
Williamsburg Fire Department Auxiliary Inc., Williamsburg, IN
Williamsburg Heights Community Block Club Association Inc., Milwaukee, WI
Willowtree Counseling Center Inc., Phoenix, AZ
Wilson House Inc., Bartow, FL
Wimply Club Inc., Jacksonville Beach, FL
Win, Baltimore, MD
Win-Good Sand Island Association, Winona, MN
Window Rock Unified School District 8 Foundation Inc., Fort Defiance, AZ
Wings for Christ Inc., Beach Grove, IN
Wings of Freedom, Edmonds, WA
Wings Through TLC Inc., Crockett, TX

Winnebago Veterans Association Inc., Winnebago, NE
Winnies Nursery School Inc., Cleveland, OH
Wintergreen House Inc., Lutherville, MD
Wiregrass Community Outreach, Dothan, AL
Wisconsin Masonic Soccer Foundation Inc., Dousman, WI
Wishes are Horses, Loveland, CO
Wishing Well Foundation Inc., Louisville, KY
With in Reach Kids Inc., Moorestown, NJ
Wolf River Pipes and Drums Inc., Byhalia, MS
Wolverine State Community Development Corporation, Flint, MI
Womans Club of Warren Educational Scholarship & Historical Preservation Group, Warren, PA
Women Changing the World, Lowell, IN
Women Executives in Business, Mankato, MN
Womenfirst Inc., Paterson, NJ
Womens Implant Foundation, Dallas, TX
Womens Media Project, Austin, TX
Womens Opportunity Network, So Portland, ME
Womens Outreach Inc., Goldsboro, NC
Womens Self-Defense League Inc., Rutherfordton, NC
Womens Task Force Inc., Greenville, SC
Woodbin 2 Project, Cary, NC
Woodburn Inc., Cincinnati, OH
Woodcrest Foundation Inc., Syosset, NY
Woodruff Mountain Foundation Inc., Great Barrington, MA
Woodson County Follies Community Theatre Corporation Inc., Yates Center, KS
Word of Grace International Ministries Inc., Delray Beach, FL
Word of Truth Community Housing Association, Detroit, MI
Wordcraft Circle of Native Writers, Fairfax, VA
Working Families Inc., Raleigh, NC
Workplace Institute, Tacoma, WA
World Ambassadors Ltd., Coralville, IA
World Childrens Foundation Inc., New Orleans, LA
World Class, Maryville, TN
World Class Foundation, Normal, IL
World Class Partnership, Columbia, SC

World Congregational Fellowship Church of Somers, Somers, CT

World Evangelical Mission Team of New England Inc., Mattapan, MA

World Interdependence Fund of New Mexico, Santa Fe, NM

World Mission Mobilization Center Inc., Yoakum, TX

World of Learning Inc., Austin, TX

World Peace Foundation Inc., Tampa, FL

World Refuge Charity Inc., St. Petersburg, FL

World Salmonid Research Institute Inc., Nederland, CO

World Sports Mission of America, Huntington Beach, CA

World Telugu Federation, West Bloomfield, MI

World View Foundation Inc., Boston, MA

World Vision Mission Town, Cerritos, CA

Worldaid Foundation Inc., Orlando, FL

Wounded Eagles, Richardson, TX

Wray Cultural Enrichment Council, Wray, CO

Writers Inc., Lawrence, KS

Writers Room of Boston Inc., Boston, MA

Writings on the Wall Inc., San Anselmo, CA

WXRT-WSCR Foundation, Chicago, IL

Wyoming Farmers Union Community Services Incorporated, Pine Bluffs, WY

Wyoming Observer Inc., Laramie, WY

Wyoming State AIB Committee, Casper, WY

X-Treme Football Club Inc., Powell, OH

Xilin Childrens Foundation for Chinese Education, Roselle, IL

Y & E Foundation, Yakima, WA

Y E S Kids Inc., Sarasota, FL

Yachad-Immanuel Ministry Inc., Bradenton, FL

Yakima Gateway Tower Foundation, Yakima, WA

Yellowstone Project to Promote Tolerance, Billings, MT

Yerakas Society of Greater New England Inc., Peabody, MA

Yes Lord Ministries Inc., Indianapolis, IN

Yeshiva Hayisodos Inc., New York, NY

Yonkers Beautification Conservancy Inc., Yonkers, NY

Yonkers Job Development Corp., Yonkers, NY

York Skating Rink Inc., York, ME

Young Ambassador Center, Chicago Heights, IL

Young Artists Inc., N. Myrtle Beach, SC

Young Blacks Making a Difference Foundation, Stafford, TX

Young Leaders Academy of Baton Rouge, Baton Rouge, LA

Young Leaders Council Inc., Nashville, TN

Young Peoples Marketing Society Inc., Denver, CO

Younger Family Home & Study Center Inc., Lees Summit, MO

Youth Achievers U S A Inc., Landover, MD

Youth Alternative for Christ Inc., Springfield, NJ

Youth Awareness Program Inc., Tulsa, OK

Youth Challenge International Inc., Winston Salem, NC

Youth Courts of the Capital District Inc., Latham, NY

Youth Encouragement Systems, Linden, MI

Youth Entrepreneur Program Inc., Columbus, OH

Youth Forever, Long Lake, MN

Youth Job Training Center of Slaton Lubbock, Lubbock, TX

Youth Leadership Council, Houston, TX

Youth Medical Home Inc., New Orleans, LA

Youth Services America Corp., Ellicott City, MD

Youth Today Leaders Tomorrow Inc., Golden Valley, MN

Youth Unlimited Inc., Fort Collins, CO

Youth Vision Inc., Miami Beach, FL

Youth with a Mission-Philadelphia Inc., Essington, PA

Youth with a Mission Salt Lake City, Ogden, UT

Youthserveusa, Washington, DC

Zainabia Islamic Society, Fontana, CA

Zato-Durami Water Project Inc., Amherst, MA

Zion Community Empowerment Center Inc., College Park, GA

Zion Ministries Inc., Terre Haute, IN

Zook Community Club Inc., Larned, KS

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.
