

Part IV. Items of General Interest

Foundations Status of Certain Organizations

Announcement 99-49

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:

Center for Technology Transfer Inc.,
Austin, TX
Council Oaks Vocational Enhancement
Services, Austin, TX
Future Leaders Learning Center
Incorporated, Houston, TX
Heartnotes, Inc., Walcott, IA
Institute for Community Based
Rehabilitation, Little Rock, AR
Lynn Vowell Ministries, Valley View, TX
Mandelbrot Foundation for Fractals Inc.,
Scarsdale, NY
Midwest Benefits Education Council,
Minneapolis, MN
Midwest Wheel Chair Tennis Assoc. Inc.,
Brookfield, IL
Mig Inc., Chicago, IL
Mighty Eighth Air Force Foundation Inc.,
Savannah, GA
Mike Pennington Memorial Scholarship
Fund Incorporated, Manassas, VA
Miles Washington Connor Family
Support Center of Sharon BAPC Inc.,
Baltimore, MD
Millennial Arts Incorporated, New York,
NY
Millworks Gallery Inc., Akron, OH
Milton EMT Association Inc., Milton, WI
Milwaukee Academy of Music and
Performing Arts, Inc., Milwaukee, WI
Mind Development Inc., Detroit, MI

Minds Inc., Miami, FL
Mineral County Search & Rescue,
Keyser, WV
Ministry Resources Inc., Kenosa, WI
Minneapolis High Rise Tenants
Organization, Minneapolis, MN
Minnesota Council of Sexual Adiction-
Compulsivity, Duluth, MN
Minnesota Mortgage Foreclosure
Prevention Association, Minneapolis,
MN
Minnesota State Elks Association
Charitable TR, Austin, MN
Minnesotans for the Mississippi,
Hastings, MN
Minority Economic Developers Inc.,
Baton Rouge, LA
Minority Enterprise Development
Council, Chicago, IL
Minority Resume Exchange, Boulder, CO
Mirage Aquatics, Victorville, CA
Miss Dots Small World Inc., Paterson, NJ
Missing Children International Inc.,
Orange, CA
Mission of First Baptist Church of
Vienna Inc., Salisbury, MD
Mission of Jesus Disciple, Irvine, CA
Missionary Care International, Corona,
CA
Missionary Evangelistic Support
Association, Goshen, OH
Mississippi Branch of the Orton Dyslexia
Society, Gulfport, MS
Mississippi Lifeline Inc., Jackson, MS
Mississippi Sickle Cell Anemia
Foundation Inc., Jackson, MS
Missoula Center for Responsible
Planning Inc., Missoula, MT
Missouri Association for Agriculture
Biomedical Research & Education,
St. Louis, MO
Missouri Association of Teaching
Christian Homes, Columbia, MO
MITA Business League Inc., Tifton, GA
Mitchelltown Preservation Society,
Kinston, NC
Mitzva Awareness Program, Southfield,
MI
Mize Informatics Foundation, Dallas, TX
MKS in Recovery Inc., Reynoldsburg,
OH
MLT Foundation Inc., Orlando, FL
MMC Surgie Center Inc., Long Branch,
NJ
MO Better Brothers Inc., Louisville, KY
Mobile Elder Care, Mobile, AL

Mobile Global Laboratories, Tuscaloosa,
AL
Monroe County Public Library
Foundation Inc., Bloomington, IN
Monroe Developmental Disabilities
Education Network, Fairport, NY
Montage Acting Society of Kent, Kent,
WA
Montanans for a Healthy Future, Clancy,
MT
Montclair Chamber ensemble Inc.,
Montclair, NJ
Monte Vista Housing Foundation a CA
Non-Profit Public Benefit Corp.,
Huntington Beach, CA
Montessori N E S T Preschool Inc.,
Baton Rouge, LA
Montgomerys Transportation Service
Inc., New Orleans, LA
Moonbird Foundation Inc., Houston, TX
Moreno Valley Spotlighters, Moreno
Valley, CA
Morgan and Canfield Foundation,
Bloomfield Hills, MI
Morgan Family Ministries Inc., Foster,
KY
Morning Glory Manse Inc., Mansfield,
MA
Mother Tierras Inc., Havre de Grace,
MD
Mothers Against Gang Wars, Stockton,
CA
Mothers of Murdered Offspring-Mom-O
Inc., Charlotte, NC
Motor Sports Awareness Group, Houston,
TX
Mount Canaan Baptist Church Lifeline
Enterprises Inc., Talladega, AL
Mt. Carmel Gospel Ministries Inc.,
Columbia, MD
MTB Community Crisis Prevention
Center, Baton Rouge, LA
Muhammed Ali Future Foundation,
Philadelphia, PA
Mulligan Foundation Inc., Whitmore,
Lake, MI
Multi-Color Film & Arts Inc., Brooklyn
Park, MN
Multi Mind Foundation, Carlsbad, CA
Multimedia Learning Consortium,
Stockton, CA
Museum of Education Community &
Cultural Arts Inc., Jacksonville, FL
Museum of Life or Death Incorporated,
Irvington, NJ
Museum of Rock, Simi Valley, CA

Museums and Schools Information Exchange, Washington, DC
 Music Ministry – M & M Productions Inc., Houston, TX
 Muskegon Area Toys for Tots Inc., Muskegon, MI
 Muskogee Dug Out Club, Muskogee, OK
 My Jesus Mercy Ministries Inc., Philadelphia, PA
 QFPM Inc., Detroit, MI
 Quad-Cities Fiddlers Jamboree Ltd., Long Grove, IA
 Qualicenters Patient Support Corporation, Wheat Ridge, CO
 Quality of Life Association of Lowndes County Inc., Hayneville, AL
 Quality of Life Foundation Inc., New York, NY
 Quam Performing Arts & Education Center, Philadelphia, PA
 Quapaw Community Center of Hot Springs Arkansas, Hot Springs, AR
 Quarterback Club – Carmichaels Pennsylvania Inc., Carmichaels, PA
 Queen of Peace Communications Inc., Chicago, IL
 Queens Korean American Seniors Center Inc., Elmhurst, NY
 Quest for Peace International Inc., Naples, FL
 Questarium Inc., Windham, ME
 Quinlin Sports Association Inc., Quinlan, TX
 Quint-City Roughriders, Rock Island, IL
 R D Brady Foundation for Prehospital Research, Grand Rapids, MI
 R E A P Inc., Georgetown, SC
 R E S T O R E, Fargo, ND
 Raccoon Valley Humane Society, Adel, IA
 Racers Against AIDS, Chula Vista, CA
 Racing Babies Inc., Chicago, IL
 Radiance Technique Association Midwest, Chicago, IL
 Radio Latina Inc., Kansas City, MO
 Rahabs Roost, Sparta, TN
 Rainbow After School Program Inc., Bronx, NY
 Rainbow Center Inc. of New York, Flushing, NY
 Rainbow Christian Ministries Distress Center, Ravenna, NY
 Rainbow Learning Center, Ypsilanti, MI
 Rainbow Redirections Childrens Services Inc., Pembroke Pines, FL
 Rainbow Ridge Retreat, Ohio City, CO
 Rainbow Services Incorporated, Harvard, MA
 Rainbows Bend Unlimited Inc., Spencer, MA
 Rainbows End Daycare Inc., Macks Creek, MO
 Rainforest Health Project Inc., Winona, MN
 Rainy Day Foundation, The Dalles, OR
 Raisins Inc., Tampa, FL
 Rancho Cucamonga Friendship for Animals, Rancho Cucamonga, CA
 Randant Foundation for Women & Children, Mt. Prospect, IL
 Randy Berg Ministries, Lavergne, TN
 Ranees Beginnings, West Valley City, UT
 Ranger Summer Theater, Hamburg, NJ
 Ranken Community Development Corp., St. Louis, MO
 Rapheal Craft Evangelistic Corporation, Marshall, TX
 Rapid River Scholarship Foundation, Rapid River, MI
 Rapids D A R E Inc., Alexandria, LA
 Rapidan Area Country School Association, Burnsville, MN
 Rapport Foundation, Phoenix, AZ
 Raulerson Ministries Inc., Punta Gorda, FL
 Ravens Youth Development Organization, Amherst, MA
 Ray of Hope Ministries, Woodburn, OR
 Ray Silvius Memorial Golf Committee, Lavale, MD
 Reach for Tomorrow Inc., Fairfax, VA
 Reach Ministries, Tyler, TX
 Reach Ministries, Peoria, IL
 Reach Out America a Non Profit TR 010193, Carmel, CA
 Reach Out of Centralia, Centralia, IL
 Reach the Children, Tesuave, NM
 Reaching the Unreached-USA Ltd., Bay Shore, NY
 Readd, Richmond, IN
 Reading Aerofest Inc., Reading, PA
 Reading Beautification Inc., Reading, PA
 Real Truth Community Service Center, Kansas City, MO
 Real World Foundation, Fryeburg, ME
 Rear Guard Ministries Inc., Mobile, AL
 Rear Window Art Gallery Inc., Winchester, VA
 Receive Inc., Overland Park, KS
 Recovery Assistance Program Inc., Wichita, KS
 Recovery Fellowship Ministries Inc., Springfield, MO
 Recovery From Addictions Inc., Southfield, MI
 Recovery House Inc., Ocala, FL
 Recovery Houston Institute Inc., Houston, TX
 Recovery Processes Inc., Westerville, OH
 Recovery Services Foundation, Wichita, KS
 Recreational Inner City Sports and Education, Jamaica, NY
 Red Powers Foundation Inc., Gold Beach, OR
 Red River Health Promotion Coalition, Fargo, ND
 Red Robin Residential Care Inc., Alpaugh, CA
 Red Wings Area Bicycle Motocross Association, Red Wing, MN
 Redeeming Care Center Inc., Rahway, NJ
 Reep of North Carolina, Durham, NC
 Reflections of a Kaleidoscope Inc., Great Barrington, MA
 Regina Cleri High School Foundation, Tucson, AZ
 Regional Arts Association, Wolcott, CT
 Regional Neighborhood Community Development Corporation, New Orleans, LA
 Rehabilitation of Addictions Foundation Inc., Houston, TX
 Rehoboth Beach Jazz Festival Inc., Rehoboth Beach, DE
 Rejoice Publications Inc., Columbia Hts, MN
 Relevancy Inc., Albuquerque, NM
 Renaissance Foundation Inc., Washington, DC
 Renaissance Healing Arts Center, Green Bay, WI
 Renascent Inc., New Orleans, LA
 Renewal Fellowship, Golden Valley, MN
 Renton Black Parents Association, Sear, WA
 Repaired of the Breach, Baton Rouge, LA
 Repairs of Broken Walls Inc., Detroit Lakes, MN
 Republic of Vietnam Armed Forces Veteran Association in Greater, Cleveland, OH
 Research Foundation of the Southwest, Fort Worth, TX
 Research Institute for Computer Applications, Baton Rouge, LA
 Research Institute for the Prevention of Starvation, Overland Park, KS
 Research Institute International Inc., Gainesville, FL
 Residence One Corporation, Tampa, FL
 Residences for People With Autism Inc., Port Washington, NY

Resident Council of the Housing
Authority of Newport, Newport, KY
Resource Center Inc., Guyton, GA
Respect Incorporated, Evansville, IN
Responsive Resources Inc., Columbus,
OH
Restitution Coalition Inc., Amarillo, TX
Restoration Community Resources Inc.,
College Park, GA
Restoration Ministries Incorporated,
Indianapolis, IN
Restoration Project Inc., Acton, MA
Restructuring Education and Family
Opportunities Through Regenerative,
Albuquerque, NM
Resurrection House Inc., Laramie, WY
Resurrection Lutheran Parsonage Inc.,
Boston, MA
Revelation Knowledge Inc., Louisville,
KY
Rhode Island Coalition for Minority
Investment, Providence, RI

Richardo Richards School Project Esteem
Inc., St. Croix, VI
Rice Family Farms Consortium Inc.,
Atlanta, GA
Riceville Community Foundation Inc.,
Riceville, IA
Richard A Wolters Foundation Inc.,
Atlanta, GA
Richard Butch Anderson Memorial Trust
Fund, Clifton Park, NY
Richard Clark Ministries Inc., New
Haven, CT
Richard Miles Decker Memorial
Scholarship Funds, Beachwood, OH
Richland County Pheasants, Wyndmere,
ND
Richmond County Microenterprise Inc.,
Hamlet, NC
Richmond Youth Strive for Excellence
Corp., Richmond, CA
Ridgeland Community Tennis
Association, Ridgeland, MS

Ridglea Roughnecks Peewee Football
Association Inc., Ft. Worth, TX
Riding for America Inc., Fairbanks, AK
Right Moves for Youth Inc., Charlotte,
NC
Right Step Academy, St. Paul, MN
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 de-
termination letter with the revised classi-
fication as to foundation status. Grantors
and contributors may thereafter rely upon
such ruling or determination letter as pro-
vided in section 1.509(a)-7 of the Income
Tax Regulations. It is not the practice of
the Service to announce such revised clas-
sification of foundation status in the Inter-
nal Revenue Bulletin.