Foundations Status of Certain Organizations

Announcement 99–51

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 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:

Able House Inc., Los Angeles, CA Arizona Youthline, Phoenix, AZ Claupele Publishers Inc. Princeton

Claypole Publishers Inc., Princeton, NJ

Creative Parents Television, Carmichael, CA Crescent City Community Housing Corporation, New Orleans, LA D A R E for the Kids of Apache Junction Inc., Apache Junction, AZ East Grasslands Waterfowl Habitat Association, Modesto, CA Extended Academics Inc., Bay Minette, AL First Quartet Inc., Atlanta, GA Foundation for Regional Transit, Palo Alto, CA Friends of the Columbia County Library Chapter of Suwanne Regional, Lake City, FL Harmon Glass Foundation for Highway Safety Inc., Minneapolis, MN Help Ourselves Project, Philadelphia, PA Korean Community Talk Line, Sacramento, CA Left Coast Crime Conference Inc., Phoenix, AZ Living Traditions Inc., New York, NY Lonsdale Improvement Organization Inc., Knoxville, TN Mansfield Families, Mansfield, MA Manufacturing Technology Initiative, San Jose, CA Medical Psychophysics Research Institute Inc., Las Vegas, NV Metropolitan Innovations Incorporated, Minneapolis, MN Mohawk Valley Breastfeeding Network, Utica. NY Mount Zion Area Economic Development Corporation, Mount Zion. IL Multi-Cultural Visions, Phoenix, AZ New Hope Arts Commission Inc., New Hope, PA New Hope of Florence Inc., Florence, SC New Hope Outreach Ministries, Baton Rouge, LA New Horizons Development Corporation, Brooklyn, NY New Jersey Coalition Against Sexual Assault, New Brunswick, NJ New Jersey Disability and Non-Profit Micro-Loan Fund Inc., Trenton, NJ New Joshua Center for Hope, Cleveland, OH New Life Cultural Society, Northbrook, IL New Life Dimensions Ministries, Scottsdale, AZ New Life Intracoastal Community, New Orleans, LA

New Life Newspapers, Seattle, WA New Life Options for the Vital Elderly Inc., Antioch, IL New London Community Center Inc., New London, CT New Lothrop Teen Center Inc., New Lothrop, MI New Mexico Center for Loss and Grief, Santa Fe, NM New Mexico Housing Alliance, Albuquerque, NM New Mexico Law Enforcement Football League, Albuquerque, NM New Mt. Zion Family Life Center Inc., West Memphis, AR New Music Institute of Kansas City Inc., Westwood, KS New Name of the Game Golf Foundation Inc., Pittsburgh, PA New Orleans Rhythm & Dance Ensemble Inc., New Orleans, LA New Pisgah Haven Homes, Chicago, IL New Press, Rego Park, NY New Providence Sports Club Inc., New Providence, NJ New Refuge House Inc., Buffalo, NY New Renaissance of Hope Inc., Detroit, MI New Spirit Evangelistic Ministries, Houston, TX New Wine Ministries, West Monroe, LA New Wings Ministries, Vestal. NY New World Studios Incorporated, Springfield, OR New York Alliance of Black School Educators Incorporated, Brooklyn, NY New York Association of Psychiatric Rehabilitation Services Inc., Syracuse, NY New York Drug Enforcement Agents Scholarship Foundation Inc., New York, NY New York International African Institute, Buffalo, NY New York Knights of the Grip Nassau Co Inc., Woodbury, NY New York Labor History Association Incorporated, New York, NY New York State Council for Education in Agriculture, Caneadea, NY New Yorkers for Companion Animals Inc., New York, NY Newberry County Project Life Inc., Newberry, SC Newburgh Heritage Trust Inc., Newburgh, ME

Newburgh Karate Club, Newburgh, IN Newport Foundation Incorporated, Windsor Locks, CT Newport Preservation Alliance, Newport, RI Newport Volunteer Firefighters & Rescue Association, Newport, NC Newton Rotary Club Endowment Inc., Newton, NJ Next Progressive Inc., Washington, DC Next Stage Productions Inc., Port Washington, NY NFTE Solutions Inc., Bronx, NY NIA Hope Inc., Philadelphia, PA Night and Day Group, Euclid, OH NIOTA Flood Control Council, Nauvoo, IL Nirmala Foundation, Pittsburgh, PA Nisswi Ishkoden, Grand Rapids, MI NLF Education Foundation Inc., Dallas Ft. Worth. TX Noble County AIDS Task Force Inc., Kendallville, IN Noblesville Cultural Arts Commission Inc., Noblesville, IN Nolan Outreach, Baton Rouge, LA Nomad Cincinnati, OH Nome Library Foundation Inc., Nome, AK Non-Profit Import Exchange Inc., St. Charles, MO Nordenlight Love for Animals Inc., Upper Saddle River, NJ Nordyne Flood Relief Fund, St. Louis, MO Norfolk Youth Association Inc., Norfolk, VA North Alexander School Association Inc., Washington, GA North American Chinese Christian Literature Ministry, Chicago, IL North American Chinese Martial Arts Federation Inc., Baltimore, MD North American Chinese Sociologist Association, Poway, CA North American Jat Charities Inc., Freehold, NJ North American Snake Institute Inc., Jacksonville, FL North Area Adult Respite Center, North Syracuse, NY North Area Athletic Club Inc., Liverpool, NY North Attleboro Educational Foundation Inc., N. Attleboro, MA North Augusta High School Foundation, North Augusta, SC

North Bennington Independent Artists Space, N. Bennington, VT North Carolina Alliance for Transportation Reform, Durham, NC North Carolina Depressive & Manic-Depressive Association, Raleigh, NC North Carolina Injured Workers Network, Granite Falls, NC North Central Recycling Inc., Concordia, KS North Country Fiber Fair Inc., Valley City, ND North Dade Community Development Corporation, Miami, FL North Dakota Peace Officers Foundation Inc., West Fargo, ND North Hill Apartments Inc., Springfield, OH North Kansas City Historical Society, North Kansas City, MO Northland Village Residents Council, Dayton, OH North Mobile Boxing Club, Satsuma, AL North Newstead Merchants Association. St. Louis, MO North Pole Youth Sports Council Inc., N. Pole, AK North Texas Kids Services Inc., Dallas, TX North Texas Tres Dias, Dallas, TX North Tulsa Neighborhood Development Corporation, Tulsa, OK Northampton Childrens Theatre Inc., Northampton, MA Northampton Soccer Club Inc., Northampton, MA Northeast Community Drill Team, Houston, TX Northeast Hawkwatch Inc., Southwick, MA Northeast Metro Pageant Inc., Ham Lake, MN Northeast Minnesota Housing Partnership, Virginia, MN Northeast Mobile Search & Rescue Inc., Ballston Lake, NY Northeast Regional Tenant Community Association Inc., Baltimore, MD Northeast Sports Center of Amherst, Nelson, NH Northeast Tarrant Foundation, Haltom City, TX Northern Area Association, Detroit, MI Northern California Family Life Skills Learning Ctr & Domestic, Redding, CA

Northern California Swim League, Galt, CA Northern Lights Alternatives-Capital District, Delmar, NY Northern Lights Jr. Drum and Bugle Corps Association, Longview, WA Northern Nevada Foundation Inc., Reno, NV Northern Rockies Heritage Center Inc., Missoula, MT Northern Virginia Tennis Patrons Association Inc., Fairfax, VA Northern York County Historical and Preservation Society Inc., York, PA Northern Youth Recreation Association, Inc., Dillsburg, PA Northland Military Museum, Sebeka, MN Northland Vietnam Veterans Memorial Foundation, Duluth, MN Northshore Hellenic Womens Guild Inc., Danvers, MA Northside Neighbors Inc., Wadsworth, OH Northwest Babe Ruth League, Bakersfield, CA Northwest Community Projects Inc., Arlington Heights, IL Northwest Educational Foundation Inc., Grand Island, NE Northwest Health Center, Santa Maria, CA Northwest Hope Ministries for Persons with Disabilities, Troutdale, OR Northwest Omaha Renegades Youth Athletic Association Inc., Omaha, NE Northwest United Soccer Club, Crystal Lake, IL Norwegian Emigrant Museum, Fridley, MN Novalight Arts Inc., New York, NY Now Detroit Community Organization, Detroit, MI NSSC National Space Science Center Inc., Scottsdale, AZ Nuage Life Style Balance Inc., New York. NY Nucleus Inc., Franklin, NE Nuestra Casa, San Jose, CA Nulife Elder Care Home Inc., Oakwood Village, OH Nur-Ain Jahan of the Southern Tier, Binghamton, NY Nurses for National Health Care -Midwest, Naperville, IL Nursing Research Institute of the Southwest Inc., Denton, TX

Nutrition and Fitness Research Associates Inc., Philadelphia, PA Nysmith Fund Inc., Herndon, VA Parkville School-Age Child Care Inc., Hartford, CT Rights and Resources, Arlington, VA Rio Bravo Association, Edinburg, TX Rio Grande Counseling Center, Los Fresnos, TX Ripley Band Boosters, Ripley, OH Ripley County Child Abuse Prevention Council, Versailles, IN Ripley Youth Basketball League Inc., Ripley, WV Rise & Shine Development Center, Boone, NC Rising Star Child Care and Development Center Inc., Raleigh, NC Rising Stars Early Learning Centers Inc., Baltimore, MD Rising Sun Energy Center, Santa Cruz, CA Rita Ethington Deliverance Ministry of Helps Inc., Detroit, MI River Heights Apartments Inc., Starkville, MS River Oaks Arts, Oak Park, IL River of Life Ministries Inc., Macon, GA River Road Band Booster Association, Amarillo, TX River Valley Childrens Home Inc., Minneapolis, MN Riverdale Volunteer Fire Company Inc., Riverdale, NJ Riverside Arts Center, Riverside, IL Riverside Tournament Association, Littleton, CO Riviera Kleberg County Scholarship Fund Inc., Riviera, TX Ro Shea Recovery Center, Sandhill, MS Roaring Twenties of Rockford Inc., Rockford, IL Robert Carter House Inc., Houston, TX Robert Gamez Foundation, Las Vegas, NV Robert Hammond Ministries Inc.. Wichita, KS Robert R Mitchell Scholarship Fund, Akron, OH Rochelle Can, Oregon, IL Rochester School of the Arts, Rochester, MN Rock-on Camp Inc., Barrington, IL Rockaway Beach Community Development Association, Rockaway Beach, MO Rockdale Swimming Inc., Convers, GA

Rocky Mountain Care-Holladay Inc., Salt Lake City, UT Rocky Mountain Division of the International Association for, Denver, CO Rocky Mountain Repertory Ensemble, Broomfield, CO **Roff Educational Enrichment** Foundation, Roff, OK Roger D Watkins Evangelistic Association Inc., Crossville, AL Rolling Hills Ministry Inc., Alvord, TX Ropes Course in Support of Project Dare, Cary, NC Rosedale Historical Society Inc., Rosedale, MD Rosemary Hubbell Wirkus Memory Disorder Residential Facility Inc., Chiegiak, AK Rosemary Institute for Public Involvement Inc., Portland, OR Roseville Public Schools Foundation, Roseville, IL Roslyn Nadel Scholarship for Disabled Persons Inc., Florham Park, NJ Rowan County Christmas Inc., Morehead, KY Rowlett Animal Adoption Center, Rowlett, TX Rowlett Needy Childrens Fund, Dallas, TΧ Royal Court of the Golden Spike Empire, Salt Lake, UT Royal Heights Housing Inc., Dunn, NC Royal Oak Foundation for Public Education, Royal Oak, MI RSD Charitable Trust of Michigan, Ann Arbor, MI Ruach Ministries Inc., Ramsey, NJ Rubicon Productions Inc., Lexington, VA Rugby Volunteer Rescue Squad and Fire Department Inc., Mount of Wilson, VA Ruidoso Junior Golf Inc., Ruidoso, NM Rural America Network, Newport, WA Rural Minnesota Community Computer Consortium Inc., Princeton, NM Rural Partners, Springfield, IL Russell County Medical Center Auxiliary, Lebanon, VA Russian American Development Corporation, Cheverly, MD Russian-American Fund for Orthodoxy, New York, NY Russian Ballet Institute Inc., Salt Lake City, UT Russian Business Foundation Ltd., Osterville, MA

Russian Educational Foundation Inc., Houston, TX Ruth Bass Memorial Foundation Inc., W. Orange, NJ Ruth Taylor Williams Foundation, Las Vegas, NV Ryan Lynch Memorial Polocrosse Foundation, Aspen, CO Rye Education Fund Inc., Rye, NY Side By Side, E. Williston, NY Summit Vietnam Veterans Foundation Corp., Mogadore, OH Teacher Mommy Day Care Inc., Monsey, NY The Japanese Folk Dance Institute of N Y Inc., New York, NY The Parks Project, Sacramento, CA Unlimited Minds Inc., Albany, NY Vallejo Affordable Housing Inc., Vallejo, CA

Venezuela en Danzas, Houston, TX We Care Foundation Inc., Baton Rouge, LA Westside Track Club Inc., Louisville, KY White Oak Mountain Ministries Inc.. Harrison, TN 63rd Ohio Volunteer Infantry Regiment, Chillicothe, Oh 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 Inter-

nal Revenue Bulletin.