

Foundations Status of Certain Organizations

Announcement 97-116

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:

Babys Exchange, Parker, AZ
Bachman Northwest Highway
Community Association, Dallas, TX
Baillie Players Inc., Columbia, SC
Bainbridge-Decatur County Council for
the Arts, Inc., Bainbridge, GA
Balkan Relief Fund, Inc.,
Fern Park, FL
Bamberg Kiddie Kampus Inc.,
Bamberg, SC
Bandits Football Association,
Ofallon, MO
Bankhead Learning Academy Inc.,
Atlanta, GA
Baptist Hill House Inc., Detroit, MI
Baptist Ministers Conference of
Cincinnati and Vicinity, Cincinnati, OH
Baptist Village Residents Association,
Phoenix, AZ
Barnabas Ministries, Springfield, OH
Bartow County Coalition for Substance
Abuse Prevention, Cartersville, GA
BASE Camp Childrens Cancer
Foundation, Inc., Windermere, FL
Basic Interdenominational Lackland
Shelter, Incorporated, San Antonio, TX
Bastrop County Crime Stoppers, Inc.,
Bastrop, TX
Baton Rouge Black Alcoholism Council,
Baton Rouge, LA

Battered Women as Survivors Inc.,
Columbus, OH
Bay Area Neighborhood Development
Corporation, Sandusky, OH
Bay Area Raiders Football Inc.,
Tampa, FL
Bay Area Youth Wheelchair Athletic
Association, St. Petersburg, FL
Bay Hope House, Bokeelia, FL
Bayou-River Social Services, Luling, LA
Bayshore Volunteer Fire Department,
Inc., North Ft. Myers, FL
Baytown Youth Development Center,
Inc., Baytown, TX
Beall Society for Sight Preservation, Inc.,
Cleveland, OH
Bear Buddies Educational Resources,
Inc., Hudson, WI
Bedford City Schools Foundation,
Bedford, OH
Beech Economic Development
Association, Philadelphia, PA
Beechwood Resource Center Inc.,
River Rouge, MI
Behavioral Communication Research,
Lexington, KY
Bel Canto Lyric Opera Company,
Philadelphia, PA
Belle Babb Nansfield Foundation,
Des Moines, IA
Belleville Public Library Foundation,
Belleville, KS
Ben Davis Youth Sports Association,
Inc., Indianapolis, IN
Bengali Association of Greater Dallas-Ft.
Worth, Plano, TX
Benjamin House Inc., Cleveland, OH
Benzie Housing Council, Benzonia, MI
Berlitz Gallery Theatre, Chandler, AZ
Berryville Baseball Association, Inc.,
Berryville, AR
Best Southwest Business Center,
Duncanville, TX
Bethel Foundation, Des Moines, IA
Bethlehem Ministries Inc., Paterson, NJ
Better Business Bureau of the Golden
Spread Educational Foundation,
Amarillo, TX
Better Community Relations Inc.,
Toledo, OH
Better Homes for North Carolina Inc.,
Raleigh, NC
Better Life Inc., Birmingham, MI
Better Way of Life, Chicago, IL

Bexar Metropolitan Housing Association,
 San Antonio, TX
 Beyer School Parent Teacher
 Organization, Rockford, IL
 Beyond the Limits—Childrens Outreach
 Services, Jackson, MS
 Bhagavat Dharma Samaj Inc.,
 Baltimore, MD
 Bibleway Community Outreach Projects,
 Inc., Annapolis, MD
 Biblical Counseling Ministries Inc.,
 Merrian, KS
 Big Bend People and Goats, Alpine, TX
 Big Brothers-Big Sisters of Ford County,
 Inc., Dodge City, KS
 Big Brothers-Big Sisters of Owensboro,
 Inc., Owensboro, KY
 Big Brothers-Big Sisters of Morgan
 County, Inc., Decatur, AL
 Big Horn Basin of Wyoming Resource
 Conservation and Developmental
 Project, Worland, WY
 Billings Senior High Band Parents Inc.,
 Billings, MT
 Binghampton Fellowship Foundation,
 Inc., Memphis, TN
 Birmingham Chapter of the American
 Association of Energy,
 Birmingham, AL
 Birmingham Regional Sports Club Inc.,
 Birmingham, AL
 Birmingham Schools Athletic Foundation,
 Birmingham, AL
 Birthline of Wellington Inc.,
 Wellington, KS
 Birthright of Sterling, Sterling, CO
 BJ Nutritional Service Inc., Houston, TX
 Black & White Medical Transportation,
 Inc., Pine Bluff, AR
 Black Activities at a Glance,
 Columbus, OH
 Black Bear Awareness, Trufant, MI
 Black Belt Improvement Group,
 Hope Hull, AL
 Black Business Entrepreneurs, Sandy, UT
 Black Professional Men Inc.,
 Baltimore, MD
 Black State Employees Association,
 Dallas, TX
 Blind Comprehensive Action Network,
 St. John, MO
 Blind People of America Entertainment
 BPOA, Inc., Albuquerque, NM
 Blossomland Arts and Cultural Council,
 Saint Joseph, MI
 Blue Ash Revitalization Inc.,
 Blue Ash, OH
 Blue Ridge Home for Boys, Greer, SC
 Bluebirds Over Georgia Inc., Atlanta, GA
 Bluegrass Brass Inc., Lexington, KY
 Blues Club Inc., Jonesboro, AR
 Blues Society of Indiana Incorporated,
 Indianapolis, IN
 Bnai Brith Athletic and Achievement
 Award Endowment Fund, Roanoke, VA
 Bnai Brith Covenant House of Tucson
 Arizona Inc., Tucson, AZ
 Boardwalk Estates Inc., Garden City, KS
 Bob Johnson Ice Hockey Foundation,
 Colorado Springs, CO
 Bogalusa Humane Society, Bogalusa, LA
 Bone Marrow International,
 Greensboro, NC
 Book Bank Project, Mesa, AZ
 Book of Hope Inc., Deerfield, FL
 Booksellers for Social Responsibility,
 Chicago, IL
 Boone County Youth Soccer Association,
 Florence, KY
 Bootstrap Inc., New Berlin, WI
 Boston Township Hall Committee Inc.,
 Peninsula, OH
 Bowling Green Choral Society Inc.,
 Bowling Green, KY
 Boys & Girls Club of the Smoky
 Mountains, Inc., Sevierville, TN
 BRACE Inc., Winston-Salem, NC
 BREATHE, Boulder, CO
 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.