



A & S Outreach Program Inc., Chicago, IL
 ACA & Codependency Recovery Counseling Services, Oakland, CA
 Adaptable Housing for Independent Living, Inc., Hayward, CA
 Adoption for African-American Children Committee, Inc., San Francisco, CA
 Advance Infant Development Program, Claremont, CA
 Affiliated Charities Ltd., Beachwood, OH
 African Diaspora Free Loan Association, Oakland, CA
 Ageless Reflections, Inc., Blythe, CA
 AIDS Project Hawaii Hoka EU EU KA, Honolulu, HI
 Akron Council for Hearing Impaired Children, Inc., Akron, OH
 Baby Love, Inc., West Covina, CA
 Bakersfield Transportation Club Inc., Bakersfield, CA
 Ballet Folklorico Alma De Mexico, Porterville, CA
 Barton Group Homes, Inc., Fresno, CA
 Baseball Park Committee, Inc., Abingdon, VA
 Bay Organization for Aquatic Transit, Berkeley, CA
 Belfast Friends of Scouting Inc., Belfast, ME
 Belleville Sr. Housing, Inc., Norfolk, VA
 Bertha Lee Jones Foundation for AIDS Victims, Los Angeles, CA
 Best Friends Foundation, Longview, WA
 California Advocates for Pregnant Women, Inc., Oakland, CA
 California D A R E Officers Association, Poway, CA
 California High School Athletic Booster Club, Inc., San Ramon, CA
 California State Senior Games Foundation, San Diego, CA
 Cal-State Recycling Incorporation, Inglewood, CA
 Capital City Youth Moral Health Fitness Society Inc., Baton Rouge, LA
 Care-Team International, Reston, VA
 Carolinas Elite Gymnastics Inc., Charlotte, NC
 D A R E Natrona County, Casper, WY
 Dare To Live, Inc., Vancouver, WA
 Dehesa Education Foundation, El Cajon, CA
 Dekbon Housing Development Corporation, Northfield, NJ
 Desert View Parent Teacher Organization, Phoenix, AZ
 Divine Providence Corporation, Tulsa, OK
 D M 50 C 3, Tucson, AZ
 Earth Dwellers, Austin, TX
 Earth on the Air Radio Works, Seattle, WA
 Faithful Remnant, Charlotte, NC
 Faith Heights International, Inc., Donnelly, ID
 Fallbrook Sports Association, Fallbrook, CA
 Families Helping Families at the Crossroads of Louisiana, Alexandria, LA
 Family Empowerment Agency, Los Angeles, CA
 Family Outreach of Coleman County, Inc., Coleman, TX
 Gateway Educational Foundation, Penn Valley, CA
 Gateway Forensic Services, Los Angeles, CA
 Habitat for Humanity-Los Angeles, Los Angeles, CA
 Habitat Society Foundation Inc., Tampa, FL
 Hand Print Workshop, Alexandria, VA
 Hanni Christian Service Center Incorporated, Los Angeles, CA
 Hartnell Little League, Salinas, CA
 Harvard Business School Club of Puget Sound, Seattle, WA
 Harvest Christian Mission Inc., Memphis, TN
 Hawaii State Alliance for the Mentally Ill, Honolulu, HI
 Hawaii Union Espiritista Cristiana, Keneohe, HI
 Heart to Heart Global Youth Coalition, Austin, TX
 Independence Community Development Corporation, Dallas, OR
 Independent Housing Services, San Francisco, CA
 Indiana Youth Soccer Association, Inc., Indianapolis, IN
 Indo-American Folk Arts Inc., Fullerton, CA
 In Home Nursing Referral Service Inc., Hemet, CA
 Inland Brain Injury Services, Spokane, WA
 Inland Empire Domestic Violence Clinic and Outreach Services Inc., San Bernardino, CA
 Japantown Cultural Society, San Jose, CA
 Jimmy Witzer Heart Foundation, West Hollywood, CA
 John Hazelton Day Center Inc., Viroqua, WI
 Joint Opportunities, Oakland, CA
 Jojos Melody Foundation, Seattle, WA
 Jornada Resource Conservation & Development, Inc., Las Cruces, NM
 Joseph Morris Ministries, Inc., Tulsa, OK
 Joshua Generation Ministries, Inc., Round Rock, TX
 Joy Foundation, Saco, ME

Foundations Status of Certain Organizations

Announcement 97-51

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 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:

Kamila Comprehensive Health Center, Inc., Pasadena, CA
 La Casa, North Hollywood, CA
 Lachelle & Selena Inc., Rialto, CA
 Ladies Concerned, Los Angeles, CA
 Lake Arrowhead Firemens Association, Lake Arrowhead, CA
 Lake Los Angeles Athletic Association, Palmdale, CA
 Lake Stickney, Lynnwood, WA
 Language for Eastern European Development Foundation, San Francisco, CA
 La Sinfonica Del Barrio, Los Angeles, CA
 Las Palmas Foundation, Solana Beach, CA
 Las Vegas Hebrew High, Las Vegas, NV
 Latino Commission on Alcohol & Drug Abuse Services of San Mateo County, Brisbane, CA
 Lawyers Campaign for Hunger Relief, Seattle WA
 Leandra Demar Group Home, Inglewood, CA
 Madison County Museum Commission, Madisonville, TX
 Mainstream Fellowship, Inc., Orange, CA
 Mama's Hands, Redmond, WA
 Marin City Resident Management Corporation, Marin City, CA
 Mark Herndon Speech and Hearing Foundation, Inc., Chattanooga, TN
 Marquis Light Opera, Inc., Northville, MI
 Marriage Enrichment and Renewal Seminars Inc., Long Beach, CA
 Martin Luther King Jr. Westside Coalition, Santa Monica, CA
 Mary's Peak Alliance, Corvallis, OR
 May Health Organization, Inc., Chicago, IL
 Nada Corp, Austin, TX
 Nan Madol Foundation, Papaikou, HI
 Napa State Hospital Volunteer Community Advisory Board, Napa, CA
 Napa Valley Drug & Alcohol Education Support Program, Napa, CA
 National Association of Surfing Attorneys, San Francisco, CA
 National Oregon Trail Museum, Inc., Montpelier, ID
 National Womens Theatre Festival, Philadelphia, PA
 Native American Heritage Center, Provo, UT
 Nevada Alliance of Dyslexics, Las Vegas, NV
 Nevada Pacific Consortium, Inc., Las Vegas, NV
 Okabena Community Benefit Fund, Inc., Okabena, MN
 One World Arts, Inc., Bronx, NY
 Page-Lake Powell Promotions Ltd., Page, AZ
 Parent Education Consortium, Santa Rosa, CA
 Parents and Teachers Together, Woodland Hills, CA
 Parents Bus Committee, Inc., Hoonah, AK
 Partners in Active Living Situations Inc., Eugene, OR
 Peninsula Community Chorus, Gig Harbor, WA
 People for a Free and Safer America, Santa Ana, CA
 Peoples Economics and Community Services of West Contra Costa, Richmond, CA
 Person to Person Inc., Fort Worth, TX
 Perspective Wellness Institute, Taos, NM
 Peter Faneuil Development Group, Inc., Boston, MA
 Pet Helpers, Austin, TX
 Petra Training Academy Inc., Ovilla, TX
 Pet Sanctuary, Malibu, CA
 Phoenix Block Watch Advisory Board Inc., Phoenix, AZ
 Photo Friends of the Los Angeles Public Library History Department, Los Angeles, CA
 Radio Canal Tropical Plus, Inc., Hyde Park, MA
 Rainbow Foster Parents Association, Altadena, CA
 Red Hots Drill Team, Covina, CA
 Red River Symphony Guild Inc., Sherman, TX
 Redwoods Heritage Foundation Inc., Eureka, CA
 Reid Elementary School, Cheney, WA
 Reintegration Education Adult Program Inc., Quincy, MA
 Richard X. Gannon Scholarship Fund, Westborough, MA
 Riverside African Methodist Episcopal Council, Riverside, CA
 Rivers of Life Ministry, Compton, CA
 Sacramento Center for Assistive Technology, Sacramento, CA
 Sacramento Foundation for Cooperation, Sacramento, CA
 Sacramento Girls Softball League, Sacramento, CA
 Safehaven Development Association, Tacoma, WA
 Saint James Center for Well-Being, San Leandro, CA
 Samaritan Counseling Center of the Mid-Peninsula, Palo Alto, CA
 San Diego Cultural Library, Poway, CA
 San Diego Filipino American Humanitarian Foundation, Inc., San Diego, CA
 San Francisco Childrens Home and Assessment Center, Inc., San Francisco, CA
 San Francisco Croquet Club, San Francisco, CA
 San Francisco Shipyards Training Center, San Francisco, CA
 San Gabriel Mtns-Trail Builders, Tujunga, CA
 San Joaquin Partnership, Inc., Stockton, CA
 San Joaquin Youth Association, Stockton, CA
 San Juan Bautista Library Auxiliary, San Juan Capistrano, CA
 San Marcos Land Conservancy, Inc., San Marcos, CA
 San Pablo Baseball Association, San Pablo, CA
 Santa Cruz Brothers Ranch, Valinda, CA
 Santa Paulan Senior Apartments Inc., Saticoy, CA
 Sarah Project Ltd, Deer River, MN
 Saratoga Court Inc., Redwood City, CA
 Save Our Children Foundation, FASTER City, CA
 Say No Now, Las Vegas, NV
 Taos Art Association Endowment Foundation, Inc., Taos, NM
 Taylor Memorial Community Services Incorporated, Oakland, CA
 Temple City High School Bingo, Temple City, CA
 Texas Chess Association Inc., Helotes, TX
 Texas Extension Education Foundation, Inc., College Station, TX
 Texas Sports Science Institute, Sugar Land, TX
 Thair C. Rich Foundation for Vision, Research, Inc., Indianapolis, IN
 Theatre Performances Inc., Brooklyn, NY
 3400 16th Street Inc., San Francisco, CA
 Thousand Oaks Rotary Foundation, Thousand Oaks, CA
 Wakonda Prayer House Endowment Corporation, Griswold, IA
 Walker-Longino Inc., Los Angeles, CA
 Walter R. Tucker Foundation, Carson, CA
 Washington State Chapter of the National Association to Advance Fat Acceptance, Woodinville, CA
 Webb House Restoration Foundation, Coalinga, CA
 We Love America Foundation, Gardena, CA
 West Coast Operation Rescue for Syrian and Yemenite Jews, Los Angeles, CA
 West Covina Vision, West Covina, CA
 West End, Inc., Los Angeles, CA
 West End Round-Up, Buhl, ID

Western North Carolina Sports, Inc.,
Ashville, NC
Western States Conference of Political
Action Committees, San Francisco,
CA
Westminister Community Development
Corporation, Los Angeles, CA
West Seattle High School Parent Club,
Seattle, WA

White Mountain Prayer House Inc.,
Lakeside, AZ

If an organization listed above sub-
mits information that warrants the re-
newal of its classification as a public
charity or as a private operating founda-
tion, the Internal Revenue Service will
issue a ruling or determination letter
with the revised classification as to

foundation status. Grantors and contribu-
tors may thereafter rely upon such rul-
ing 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 classi-
fication of foundation status in the Inter-
nal Revenue Bulletin.
