

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:

- ABC Program, Buckley, WA
- Action for Peace Foundation, Greenwich, CT
- Advancing Community Education, Inc., Portland, OR
- Amana Foundation, San Diego, CA
- Amazing Grace International Multi-Culture Exchange Program, Mattapan, MA
- American Foundation for the Visual Arts, Inc., Plainview, NY
- American Help for the Blind Fund, Inc., Centerport, NY
- American Youth Pathfinders, Inc., Farmers Branch, TX
- American Youth Performing Alliance, Inc., Dayton, OH
- Archuleta County Civic Center, Pagosa Springs, CO
- Bayou Indian Federation, Inc., Elton, LA
- Brain Baton Rouge Area Interactive Network, Inc., Baton Rouge, LA
- Cancer Prevention and Treatment Research Institute of Arizona, Fountain Hills, AZ
- Capital Pullers, Inc., Madison, WI
- Center for Traffic Safety and Education, Inc., Lima, OH
- Chance English Spanish Publication, Houston, TX
- Chelsea Gardens Foundation, Inc., Norwich, CT
- Chelsea Street Foundation, Inc., Murray, UT
- Cherry Drive Elementary School Parent-Teacher Partnership, Thornton, CO
- Chicago Tax Law Assistance Project, River Forest, IL
- CJC Services Corporation, Tallahassee, FL
- Codependency New Life Seminars, Inc., Dublin, CA
- Coming Together To Help Promotions, Inc., Philadelphia, PA
- Conservation, Inc., Norfolk, VA
- Convivium Educational Foundation, Costa Mesa, CA

Foundations Status of Certain Organizations

Announcement 99-105

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

Cut Bank Elks Lodge Charitable Corp.,
Cut Bank, MT

Down to Earth, Fort Wayne, IN

EBN Holding, Inc., Columbia, MD

Ecology, Inc., Salt Lake City, UT

Episcopal Day School Foundation, Inc.,
Tallahassee, FL

Epperson Foundation, Montgomery, AL

Faith-Way Ministries, Inc., New
Washington, IN

Faye Carney Gehl Conservation Trust,
Inc., Hartland, WI

Foundation for Applied Research in
Visual Disabilities, Arlington Heights,
IL

Foundation for Human Helps, Metairie,
LA

Friends of Italian Historic Houses, Inc.,
New York, NY

Geneva Foundation, Chicago, IL

German Cultural Foundation, Commerce
City, CO

Global Awareness Foundation, Chicago,
IL

Good Ole' Boys, Cincinnati, OH

Grace Fund, Inc., Wooster, OH

Graville Heights, Inc., Chicago, IL

Great Commission News, Inc.,
Cleveland, TX

Greater Whitestone Missionary Baptist
Church Foundation, Inc., Memphis,
TN

Great River Foundation Inc., Natchez,
MS

Happy Pet Owners Nonprofit
Organization., Stockton, CA

Harberfest, Incorporated, Norfolk, VA

Harvest Farms, Inc., Clayton, IN

Highlandtown Cooperative Senior
Housing, Inc., Oak Park, MI

Hogar Crea International of New Jersey,
Inc., Jersey City, NJ

Home of the Alliance, Inc. Brooklyn, NY

Home Safe, Puyallup, WA

Hope & Help, Inc., Riverside, CA

Igbotek Institute of Educational Services,
Inc., Brooklyn, NY

Information Roads Foundation, Inc.,
Waltham, MA

In Recital, Fort Worth, TX

Institute for Basic Change, Chicago, IL

Institute for Ethics and Health Policy,
Inc., Berkeley, CA

International Salute to Greatness, Palm
Springs, CA

International Volunteer Expeditions,
Sacramento, CA

Jerome Park Conservancy, Bronx, NY

Kentucky Elks Association Charitable
Trust, Cold Spring, KY

Kilohana Resident Council, Kaneohe, HI

Kotel Museum Fund, Inc., Brooklyn, NY

Law Enforcement Support Foundation,
Brooklyn, NY

The Lee County Housing Corp., Inc.,
Jonesville, VA

Lifeline Humanitarian Organization,
Chicago, IL

McCoy Wildcats, Bond, CO

Metro Town Redevelopment Coalition,
Inc., Jackson, MS

Mountair Junior Baseball Association,
Lakewood, CO

National Health Foundation, Inc.,
Atlanta, GA

National Union Veterans Foundation of
Ohio, Columbus, OH

Nehemiah Ministries, Charleston, SC

New Yorkers for School Choice Research
& Education Committee, Inc.,
Hempstead, NY

New York State Center for Philosophy &
Communication, Inc., Albany, NY

Ohio Turfgrass Research Trust, Inc.,
Zanesville, OH

Ohio War Memorial, Inc., Perrysburg,
OH

Oklahoma Safety Center, Inc., Tulsa,
OK

Okner Foundation, Inc., Chicago, IL

Omega Development Corporation, Little
Rock, AR

Pan International Co-Pan Family Center
for Women and Children, Newark,
OH

Penny Morell Productions, Inc.,
New York, NY

Pike Animal Welfare Society, Inc.,
Petersburg, IN

Point of Decision, Inc., Columbus, OH

Rainbow Friends Child Care Center, Inc.,
Gaithersburg, MD

The Riley Foundation, Meridian, MS

Roger J. Gill Memorial Fund, Inc.,
Seattle, WA

R. Robert Funderburg Educational Trust,
Belvidere, IL

Santa Maria Trails & Parks Association,
Beverly Hills, CA

Scott MacDonald Memorial Fund, San
Diego, CA

The Scriptorium, Wheaton, IL

Servants for Jesus Christ, Cleveland, TN

Share Golf, Inc., Skokie, IL

Showers of Blessings Ministry, Inc.,
Nashville, TN

Simon Foundation, Inc., Dallas, TX

Sisters Overcoming Struggles, Detroit,
MI

Solutions & Possibilities, Inc., Columbus,
OH

Stephen E. Packard, Jr. Memorial Fund,
Marlborough, NH

Stepping Stones Educational Systems,
Fort Wayne, IN

St. John-Endicott Cooperative Schools
Foundation, St. John, WA

Sustain America Federation, Inc., Napa,
CA

Sustainable Rural Visions, Inc., Cokato,
MN

Third Shiloh Housing, Inc., New Orleans,
LA

United Environment Fund, Fairfield, IA

United Human Services Agency, Inc.,
Murray Hill Station, NY

U.S. Africa Trade Alliance, Inc.,
Henderson, NC

W. Dean Moore Ministries, Inc., Lindsay,
OK

West Grace Street Association,
Richmond, VA

The Winning Tree, Incorporated,
Washington, DC

World Travel & Tourism Council USA,
Inc., Washington, DC

Worthington Center Management
Company, Inc., Parkersburg, WV

Wren Family Day Care Center, Inc.,
Memphis, TN

Yemen American Cultural Center, Inc.,
Dearborn, MI

Youth Services America Corporation,
Ellicott City, MD

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.