
Foundations Status of Certain Organizations

Announcement 96-131

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:

Affordable Housing Corporation,
Montgomery, AL
Aleut Foundation, Anchorage, AK
Alleghany Highlands Housing Alliance,
Covington, VA
ALS Recovery Foundation Inc., Miami,
FL
Baltimore County Literacy Works Inc.,
Baltimore, MD

Best HOUSE Inc., Oakland, CA
Big Brothers and Big Sisters of South
Big Horn Basin Inc., Worland, WY
Bloomington Blades High School
Association Incorporated,
Bloomington, IN
Blue Water Charity Sports, Inc., Port
Huron, MI
Candlelighters Childhood Cancer
Foundation, Toledo, OH
Cherokee Affiliated Services, Inc.,
Canton, GA
Children's Visitation Program, Ann
Arbor, MI
Comprehensive Christian Counseling,
Inc., Xenia, OH
Elks No. 273 Ladies Auxiliary, Inc.,
Cold Spring, KY
Ermine Meadows, Incorporated, Elkhart,
IN
E S Haven Academy, Dallas, TX
Exodua Ministries, Grand Rapids, MI
Exodus Community Preservation
Corporation, Los Angeles, CA
Faith in Action, Inc., Columbus, OH
Family Support Network, Goldsboro,
NC
Firelands Archaeological Research
Center, Milan, OH
Flouride Commemorative Committee,
Grand Rapids, MI
F M Ministry, Grand Rapids, MI
Fort Wayne Healthy Cities Committee,
Inc., Fort Wayne, IN
Foster Parents United, Inc., Ashland,
OH
Foundation for Endowment and
Reconstruction of Noah's Ark, Inc.,
Princeton, WV
Foundation for International
Development Inc. F I D, Washington,
DC
Foundation to Preserve Access to
Abortion, Alexandria, VA
Friends of Friends, Inc., Crawfordsville,
IN
Friends of North Florida Environment,
Inc., Jacksonville, FL
Friends of the Cotillion Club, Detroit,
MI
Friends of the Quilt Detroit Metro
Chapter, Romulus, MI
Friendship House, Inc., Louisville, KY
Future Mobility Institute, San Francisco,
CA
Generation Gap Inc., Wooster, OH
Good Shepherd Enterprises
Incorporation, Louisville, KY
Grand Rapids Job Corps Center
Community Relations Council, Inc.,
Grand Rapids, MI

Green Local Schools Foundation,
 Greensburg, OH
 Gary Urban Enterprise Association, Inc.,
 Gary, IN
 Grimes Memorial, Inc., Columbus, OH
 Halhul Alms Committee, Westerville,
 OH
 Hands on Battle Creek Museum, Battle
 Creek, MI
 Harrison County Young Peoples
 Orchestras, Inc., Bridgeport, WV
 Heartfelt Ministries, Inc., Louisville, KY
 Hellenic Preservation Society of
 Northeastern Ohio, Cleveland, OH
 Hillcrest Christian Center, Inc.,
 Sylvania, OH
 Histiocytosis Association of Indiana,
 Indianapolis, IN
 HIV AIDS Housing Coalition, Inc.,
 Grand Rapids, MI
 Homes for the Homeless Foundation,
 Inc., Owensboro, KY
 Hope Senior Nonprofit Housing
 Corporation, Oxford, MI
 Huron Village, Inc., Milford, MI
 In Defense of Endangered Species,
 Columbus, OH
 Indiana Association for Social Work
 Education, Inc., Evansville, IN
 Indiana Korean Association of Retired
 Persons, Inc., Indianapolis, IN
 Innovation Alliance, Inc., Worthington,
 OH
 Institute of New Construction
 Achievements, Inc., Gary IN
 Intercessors International, Flint, MI
 Intercultural Scholarship Foundation
 Incorporated, Perrysburg, OH
 Isabella Community Soup Kitchen, Mt.
 Pleasant, MI
 Isabelle Ridgway Community Service
 Agency, Columbus, OH
 Jackson County Christians, Jackson, MI
 Jeff Lisath Summer Basketball League,
 Portsmouth, OH
 Jesus Bridges the Gap After Care
 Ministry, Inc., Indianapolis, IN
 Joe Sparma Community Center,
 Massillon, OH
 Jor-Lee Inc., Mechanicstown, OH
 Kalamazoo Mass Choir, Kalamazoo, MI
 Kelly-Morang Center, Roseville, MI
 Kentucky School Reform
 Corporation/Partnership for Kentucky
 School Reform, Lexington, KY
 Kenwood Place II, Inc., Indianapolis, IN
 Kurdish Children Emergency Fund,
 Westerville, OH
 Kush Empowerment Center, Inc.,
 Detroit, MI
 Lipscomb Family Foundation,
 Columbia, SC
 Main Street Gary, Gary, IN
 Mary Alice Fortin Child Care
 Foundation, Inc., Palm Beach, FL
 Mays Lick Community Development,
 Inc., Mays Lick, KY
 Muncie Coalition of 100 Women
 Incorporated, Muncie, IN
 Namos, Inc. National Art Museum of
 Sport, Indianapolis, IN
 Newburg Volunteer Rescue Squad Inc.,
 Newburg, MD
 Northcoast Orthopaedic Research and
 Educational Foundation, South Euclid,
 OH
 Oakland County Area Service
 Committee Of Narcotics Anonymous,
 Pleasant Ridge, MI
 Pierson Area Fire Association, Pierson,
 MI
 Rotary Club of Cambria Foundation,
 Cambria, CA
 Skin Phototrauma Foundation Inc.,
 Parsippany, NJ
 T A S K Ministries Inc., Nacogdoches,
 TX
 West Milton Players, Milton, OH
 Young Artists, Inc., Parkersburg, WV
 Youth Foundation of Louisiana, Baton
 Rouge, LA

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.
