

ing 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:

Augustine Foundation, Ames, IA
Born Free MC Toy Run, Inc., Kent, OH
Brandwein-Morholt Trust, New York, NY
Celestial Harvest Foundation, New York, NY
Christian Education Forum, Nashville, TN
Ellis Island of Baltimore Foundation, Inc., Baltimore, MD
Global Arts, Ltd., Denver, CO
Harry Chapin Foundation, Huntington, NY
The Hydrogen Foundation, Edina, MN
Inland Boat Works, Inc., Sausalito, CA
International Center for Disarmament and Conversion, Davidson, NC
Investment Education Institute, Detroit, MI
Joy Hanbury Home, Inc., Hampton, VA
Kairos Ministries, Inc., Walnut Cove, NC
Light Club 7, Incorporated, New Port Richey, FL
Louis Cunningham Scholarship Foundation, Southfield, MI
Mentor Plus, Inc., Fairfield, AL
Moonlight Theatre, Inc., New Rochelle, NY
Roseau Youth Activities Association, Inc., Roseau, MN
Schraalenburgh Housing Nonprofit Corporation, Teaneck, NJ
Thomas County Christian Brotherhood, Inc., Ochlocknee, GA
Bob L. Thomas Ministries, Inc., Pryor, OK
World of Friends, Inc., Phoenix, AZ
Yad Ezra, Inc., West Hempstead, NY
Yalobusha County Educational Fund, Inc., Water Valley, MS

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 pro-

Foundations Status of Certain Organizations

Announcement 99-109

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 follow-

vided 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.