

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:

Adopt a Cow, Montpelier, VT
Ads Against AIDS, Inc., New York, NY
Airport Gardens Resident Association,
Chapel Hill, NC

A Place for Kids, New York, NY

Blytheville Fine Arts Council,
Blytheville, AR

Children's AIDS Network, Inc.,
Portland, ME

Christian Fellowship Alive Ministries
Inc., Lakeland, FL

Class of 1967 Scholarship Fund, Jasper,
AL

454-458 West 35th Street Housing
Development Fund Corporation, New
York, NY

Healthier People Network, Inc., Decatur,
GA

Holland II House for the Homeless
Handicapped, Detroit, MI

Institute on Law Firm Management,
Ann Arbor, MI

Jaga Learning Center, Little Rock, AR
Metro Ministries of Miami Inc., Miami,
FL

Northwest Corridor Community
Development Corporation, Charlotte,
NC

Research Education and Analysis Center
for Toxics Foundation Inc., Texas
City, TX

Royal Terrace Inc., Jackson, MS
Silas Day Care Center Inc., Silas, AL
Sonrise Retreat, Inc., East Palatka, FL
32nd Precinct Community Council Inc.,
New York, NY

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.

Foundations Status of Certain Organizations

Announcement 96-125

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