

Foundations Status of Certain Organizations

Announcement 98-107

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:

Austin Metropolitan Economic

Development Corporation, Austin, TX

Autonomous Zone Foundation, Chicago,

IL

Avery County Agricultural and

Horticultural Fair Inc., Newland, NC

Awakening Inc., Milwaukee, WI

Awareness Communication Incorporated,

Williamsport, PA

B & J Community Care Home,

Columbia, SC

B A I R, South San Francisco, CA

B A Y Theatre Co. Inc., Birmingham,

AL

BABC Inc., Denver, CO

Babe Ruth League of Brockton,

Brockton, MA

Babe Ruth League of Somerville Inc.,

Somerville, MA

Backcountry Volunteers Inc., N. Scituate,
MA

Backstage Inc., Decatur, AL

Backstage Productions Inc., Atlanta, GA

Bainbridge Educational Foundation Inc.,
Princeton, NJ

Bakersfield Alliance Soccer Club,

Bakersfield, CA

Balkan Rape Trauma Response Coalition,
Chicago, IL

Ballet Theatre North, Northbrook, IL

Baltimore Softball Club, Baltimore, MD

Banyan House Inc., Sarasota, FL

Barnell Communications Inc., Miami, FL

Baroda Charitable Educational Fund Inc.,
Bristol, PA

Barren River Imaginative Museum of
Science Inc., Bowling Green, KY

Basic 4 Food and Nutrition Program,
Houston, TX

Basic of Louisiana Inc., New Orleans,
LA

Batesville Community Day Care Inc.,
Batesville, IN

Battered and Harassed Women and
Children Incorporated, Houston, TX

Battered Womens Fund, Tyler, TX

Bay Area Homes Network, Antioch, CA

Bay Area Multicultural
Telecommunications Association, San
Francisco, CA

Bay City Youth Football Association,
Bay City, TX

Bay Minette Rotary Village Inc., Bay
Minette, AL

Bayards Chimney Rock Museum,
Bayard, NE

Baylor Ministries Inc., Moreno Valley,
CA

BBB Housing Inc., Youngstown, OH

BCCU Inc. Clearfield, Clearfield, UT

BDC Brokerage Management

Corporation, Baltimore, MD

Be True To Yourself Foundation, Seattle,
WA

Beaverhead Community Food Pantry
Inc., Ellon, MT

Beck Hilderbrand Historic Preservation
Commission Inc., Bixby, OK

Becky Bos Memorial Scholarship Fund,
East Jordan, MI

Beeches Crabtree Foundation Inc.,
Guthrie, OK

Believe Inc., Fort Worth, TX

Bells for Books Inc., Boise, ID

Bellwether Community Loan Fund Inc.,
Toledo, OH

Belmont Dare Inc., Belmont, MA

Beloved Ministries, Corpus Christi, TX

Beltway Lady Cougars Inc., Upper
Marlboro, MD

Ben Radar Youth Foundation, Lewes, DE

Bergen Girls Recreational Softball

League Inc., Montvale, NJ

Berkshire School of Creative Speech Inc.,
Great Barrington, MA

Berry Basket Quilters Inc., Medford, NJ

Best Care Help Services, Humble, TX

Beta Beta Educational Foundation Inc.,
Indianapolis, IN

Beth Dudley Scholarship Fund, Marietta,
GA

Bethabara Shoppes Inc., Winston Salem,
NC

Bethel Cultural Community
Development Center Inc., Brooklyn,
NY

Bethesda After-School Care Program
Inc., Aberdeen, NC

Bethesda House Inc., Brooklyn, NY

Bethlehem Inc., Bethany, OK

Bettendorf Jaycees Foundation,
Bettendorf, IA

Better Quality of Life Inc., Landover,
MD

Between Us Sisters Starting to Operate
Proficiently, Stockton, CA

BEU Community Housing Development
Organization Inc., Cleveland, OH

Beverly Park Playground Project,
Livonia, MI

Bi-State Illinois and Iowa Chapter of the
Southern Christian, Rock Island, IL

Bicycle Transportation Alliance of
Portland Inc., Portland, ME

Big Brother and Big Sister Inc.,
Bismarck, ND

Big Brother Big Sister of the Midlands,
Santee, SC

Big Brothers and Big Sisters of N.

Central Arkansas Inc., Conway, AR

Big Brothers Big Sisters Foundation of
Manatee County Florida Inc.,

Bradenton, FL

Big Lake Elementary School Parent
Teacher Student Organization, Elk
River, MN

Big Sky Sculpture Council, Billings, MT

Big World Ventures Inc., Albuquerque,
NM

Bill Cobb Ministries Inc., Bethany, OK

Billerica Youth Soccer Association,
Billerica, MA

Binghamton Outreach Center Inc.,
Binghamton, NY

Bios the Western New York Lead
Institute, Buffalo, NY

Birmingham Association of Black
Journalists Inc., Birmingham, AL

Birth Parents Support, Cincinnati, OH

Birthright of Greater Meriden Inc.,
Meriden, CT

Black Family Foundation Inc., Brooklyn,
NY

Black Healthcare Initiative Coalition Inc.,
Rockford, IL

Black Sheep Theater Company Inc.,
New York, NY

Black United Federation of Texas
Charities Inc., Houston, TX

Black Women Community Organization Inc., Kansas City, KS

Blackhawk Central City Railway & Mining Museum LTD., Englewood, CO

Blacks United to Save Our Youths, Cleveland, OH

Blanchard School Parent Advisory Council Inc., Uxbridge, MA

Blink Inc., Visalia, CA

Bloomfield Academy Inc., Bloomfield, CT

Bludance Theatre Inc., Kent, CT

Blue Veil Ministry Inc., Tucson, AZ

Blue World Conservancy LTS., Haddam, CT

Bluff Swamp Wildlife Refuge & Botanical Garden Inc., Prairieville, LA

Blunt Park Athletic Assoc. of Springfield Massachusetts, Springfield, MA

BNS Family Solutions, Kalamazoo, MI

Bob Fry Memorial Golf Tournament, Walcott, IA

Bob Smith Ministries Inc., Boca Raton, FL

Boise Basin Interpretive Association Inc., Idaho City, ID

Book-Link Foundation Inc., Tupelo, MS

Books Building a Childs Future, Irving, TX

Books for Life, Pittsford, VT

Bookworms Resource Center, Philadelphia, PA

Boone County Court Appointed Special Advocate Inc., Florence, KY

Bosque County Tourism Council Incorporated, Meridian, TX

Boulder County Business Hall of Fame Inc., Boulder, CO

Boulder-Dushanbe Teahouse Trust, Boulder, CO

Boulder Valley Hockey Foundation, Boulder, CO

Boulderiety Inc., Boulder, CO

Bound for Success, Dallas, TX

Boyd Adult Care Group Homes Incorporated, Toledo, OH

Boys & Girls Club of Warren Inc., Warren, MA

Boys and Girls Club of Chico California Inc., Chico, CA

Boys and Girls Club of Wayne and Pike Counties Inc., Hamlin, PA

Brad Smith Music Ministries, Brentwood, TN

Brazos 2020 Vision Inc., Bryan, TX

Brazos Summer Explorers Inc., Bryan, TX

Brazos Valley Regional Advisory Council, College Station, TX

Bread of Life Christian Mission, Plant City, FL

Breast Cancer Coalition of NJ Inc., Trenton, NJ

Brenham-Washington County Swim Club Inc., Brenham, TX

Bridge and Gate Productions Inc., Sunnyvale, CA

Bridge to Victory Inc., Ft. Lauderdale, FL

Bridgeport Cultural Trust Inc., Bridgeport, CT

Bridges to Community Inc., Chappaqua, NY

Bridgewater Partnership Inc., Bridgewater, MA

Bridgework for a Better Tomorrow Association, Raleigh, NC

Briggs-Delaine Cultural Center, Summerton, SC

Bristow Education Foundation Inc., Bristow, OK

British American Drama Academy, San Francisco, CA

Broadhurst Charity Foundation, Manchester, MO

Bronx Second Chance Project Inc., Bronx, NY

Brooks Brothers Christian Alliance Incorporated, Tulsa, OK

Brookside Housing Services Corp., South Plainfield, NJ

Broome County Sheriffs Foundation, Vestal, NY

Brotherhood Association of America Development Inc., Oklahoma City, OK

Broussards Nutrition Program, Houston, TX

Brownsville Area Redstone Field Light Committee, Brownsville, PA

Brownsville Boxing Club, Brownsville, TX

Brownsville Community Neighborhood Action Center No. 1, Brooklyn, NY

Bruce Williams Ministries Inc., Columbia, SC

Bryan Police Activities League Inc., Bryan, TX

Buckeye Cheerleading Coaches Association Inc., Canton, OH

Bucks County Christian Action Council, Doylestown, PA

Buffalo Coalition for Common Ground, Buffalo, NY

Buffalo Public Housing Resident Council Corp., Buffalo, NY

Build America Inc., Overland Park, KS

Builders for Peace Inc., Washington, DC

Building Bridges Inc., Monticello, MN

Bunker Softball Association, Bunker, MO

Burlington Symphony Orchestra, Burlington, NJ

Business-Higher Education Federation, Washington, DC

Butler County Men Mission Inc., Eldorado, KS

By His Spirit Ministries, Titusville, FL

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.