

## Foundations Status of Certain Organizations

### Announcement 99-54

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:

Ostrovsky Childrens Foundation,  
Southfield, MI  
Oswego International Sport Fishing  
Collection Inc., Oswego, NY  
Oswego Valley Industrial Interpretive  
Center Inc., Fulton, NY  
Other Things & Company, Oxford, MI  
Our Fathers Divine Work Inc., Baltimore,  
MD  
Our Home a Nonprofit Corporation,  
Omaha, NE  
Our Lady of Perpetual Help School  
Foundation Inc., Bakersfield, CA  
Our Special Friendships Inc., Scroggins,  
TX  
Outagamie Conflict Resolution Center  
Inc., Appleton, WI  
Outreach International Ministries Inc.,  
Hyde Park, NY  
Outreach Nationwide Inc., Bronx, NY  
Owensboro Little Theatre Inc.,  
Owensboro, KY  
Oxon Hill High School OHHS Air Force  
Junior Reserve Officer, Fort  
Washington, MD  
Ozark Area Emergency Physicians  
Association, Springfield, MO  
P A C T People Against Car Theft Inc.,  
East Orange, NJ  
P A L of Bergen County Inc., Maywood,  
NJ  
P I M Relief Fund, Urbandale, IA

P R I D E, Asheville, NC  
PAAC Inc., Salt Lake City, UT  
Pace Research Inc., Appleton, WI  
Pacific Vision Foundation, Chehalis, WA  
Palette Mask and Lyre Studio Theater  
Inc., Lake worth, FL  
Palms Springs Youth Football  
Association, Palm Springs, CA  
Palookaville, Chicago, IL  
Pandora Inc., Washington, DC  
Panteras Negras Volleyball Club Inc.,  
St. Louis, MO  
Panthers Track Club, Friendwood, TX  
Par Incorporated, Maywood, IL  
Paradox Foundation-Paradox House,  
Columbus, OH  
Parent Action of Baltimore County Inc.,  
Owings Mills, MD  
Parent Organization for Highland Park  
North Elementary School, Topeka,  
KS  
Parent Power Project Corporation,  
Boston, MA  
Parent School Community Association,  
Grand Island, NE  
Parent Support Network of Rhode Island,  
Warwick, RI  
Parent Training Ministries, San Pedro,  
CA  
Parents Activating Love Support &  
Research, Olympia Fields, IL  
Parents Against the Human-  
Immunodeficiency Virus, Urbana, IL  
Parents and Friends for a Montessori  
Alternative in the Public, Lincoln, NE  
Parents Anonymous of the Metroplex  
Inc., Dallas, TX  
Parents of Children Who are Deaf or  
Hard of Hearing, Ft. Dodge, IA  
Parichoy Bengali Association of Greater  
New Haven, New Haven, CT  
Park Center Band Endowment Fund,  
Brooklyn Park, MN  
Park Conservancy Inc., St. Louis, MO  
Park Place Community Development  
Corporation, Norfolk, VA  
Parker District Family Association,  
Taylors, SC  
Parker Runaway Inc., Parker, CO  
Parmer County Crime Stoppers Inc.,  
Farwell, TX  
Part of the Solution of Massachusetts  
Inc., Boston, MA  
Partners for Safety, Pottstown, PA  
Partners in Catholic Education, Lake  
Jackson, TX

Partnership for Environmental  
Technology Education Inc.,  
Sacramento, CA  
Partnership for Excellence Hawthorn  
Education Foundation, Vernon Hills,  
IL  
Partnership Institute, Glen Ellyn, IL  
Paschima Badarikashram, Denver, CO  
Pasco International Inc., North  
Brookfield, MA  
Pass It On, Ps, CA  
Passaic River Basin Alliance Inc.,  
Pompton Lakes, NJ  
Pastor Julian Childrens Fund, Fort Mill,  
SC  
Path, Dallas, TX  
Paul Copeland Ministries Inc., Columbia  
City, IN  
Paul L. Blankenship Memorial  
Foundation, Cedar Crest, NM  
Pauline Hollander Scholarship Fund for  
Registered Nurses Inc., Pomona, NJ  
Peace for Families, Roseville, CA  
Peace Inc., Texas City, TX  
Peace Studies Initiative, Asheville, NC  
Peaceable Kingdom Inc., Hampden, ME  
Pediplace, Lewisville, TX  
Peer to Peer, Kansas City, MO  
Pegasus Therapeutic Riding Center Inc.,  
Montrose, CO  
Penn Hills Veterans Monument Fund,  
Verona, PA  
Pennsylvania Anthracite Miners  
Memorial fund, Shenandoah, PA  
Pennsylvania Rep Company Inc.,  
Stroudsburg, PA  
Penobscot Art Group Association, Detroit,  
MI  
People Assisting Little Stars, Buffalo  
Grove, IL  
People Encouraging People Foundation,  
San Luis Obispo, CA  
People for Action and Community  
Togetherness, Groton, CT  
People to People Benefit Corporation,  
Denver, CO  
People with a Vision, Harrisburg, PA  
Peoples Outreach Ministries, Newport  
News, VA  
Perkasie Community Ambulance  
Corporation, Perkasie, PA  
Perpetual Affordable Housing Foundation  
Inc., Scottsdale, AZ  
Perry Community Development Inc.,  
Perry, IA  
Persian Culture Center, Nashville, TN

Personal and Career Development Ace Inc., Memphis, TN  
 Personal Development Corporation, Rochester, NY  
 Pet Ethical Treatment Society, Smithville, MO  
 Pet Parents Foundation Inc., Quincy, MA  
 Pet Survival Inc., Albany, NY  
 Petach Tikva Foundation Inc., Miami Beach, FL  
 Pets are Loving Support Inc., Oklahoma City, OK  
 Phase V Limited of Delaware Inc., Dover, DE  
 Phil Clanton Ministries Inc., Harvest, AL  
 Philadelphia Alliance for Community Improvement OCV, Philadelphia, PA  
 Philadelphia Area Minority Job Fair, Philadelphia, PA  
 Philadelphia Theater of Classic Works Inc., Audobon, NJ  
 Philadelphia Virtuosi Chamber Orchestra Inc., Philadelphia, PA  
 Phoenix Hill Association Inc., Louisville, KY  
 Phoenix Rheumatology Association Inc., Scottsdale, AZ  
 Piedmont Challenger League Inc., Kernersville, NC  
 Piedmont Suzuki Players, Chapel Hill, NC  
 Pierce County Food Pantry Inc., Blackshear, GA  
 Pilgrim Inc., Chicago, IL  
 Pilgrims Peace Center, Bethlehem, PA  
 Pine Creek Land Conservation Trust Inc., Ingomar, PA  
 Pine Point Treatment Center Inc., Jackson, TN  
 Pine Street Inn Housing Inc., Boston, MA  
 Pineland Early Learning Center Inc., Pineland, TX  
 Pious Propagating Islam Over United States, Fort Worth, TX  
 Pittsburgh Air & Space Museum, Pittsburgh, PA  
 Pittsburgh North Optimist Foundation, Pittsburgh, PA  
 Pittsburgh Section of the American Assn for Clinical Chemistry Inc., Pittsburgh, PA  
 Pittsburgh Theatre Laboratories, Pittsburgh, PA  
 Plainville Farmington Pop Warner Football Devils Inc., Farmington, CT  
 Plainville-North Attleborough Santa Fund Inc., Plainville, MA  
 Planetary Institute for Ecology, Inc., Cumberland, RI  
 Planned Life Assistance Network of Washington State, Seattle, WA  
 Plano Senior Coalition Inc., Plano, TX  
 Plaquemines Parish Community Health Center Inc., Port Sulphur, LA  
 Platte Valley Community Development Initiative Inc., Scottsbluff, NE  
 Platte Valley Playhouse Foundation, Columbus, NE  
 Plattsmouth Baseball Parents Association, Plattsmouth, NE  
 Plattsmouth Economic Development Corporation, Plattsmouth, NE  
 Play Ground Theatre Company, Atlanta, GA  
 Pleasantville High School Rosbury Scholarship Fund Inc., Armonk, NY  
 Plymouth Advancement Association Inc., Plymouth, WI  
 Plymouth Art Foundation Inc., Plymouth, WI  
 Plymouth-Canton Cheerleaders Booster Club, Plymouth, MI  
 Point Forward Inc., Mineral Point, WI  
 Police Athletic League of Hialeah Inc., Hialeah, FL  
 Police Athletic League of Lakeland Inc., Lakeland, FL  
 Policy Dynamics Institute, Parker, CO  
 Polish American Legal Defense and Education Fund Inc., New York, NY  
 Polish Students Association, New York, NY  
 Political Prayer Partners Inc., Tulsa, OK  
 Ponca City Tomorrow Foundation Inc., Ponca City, OK  
 Ponca He-Thush-Ka Society, Guthrie, OK  
 Ponce Coalition Inc., Atlanta, GA  
 Pont-Aven School of Art Inc., Acton, MA  
 Pope County 4-H Association Inc., Russellville, AR  
 Portage Lakes Advisory Council Inc., Akron, OH  
 Portland Early Music Consort, Portland, ME  
 Portsmouth Community Redevelopment Corporation, Portland, OR  
 Positive Beginnings Teen Services Inc., Cincinnati, OH  
 Post Modern Society Incorporated, Indianapolis, IN  
 Poteau Valley Humane Society, Poteau, OK  
 Potters House Inc., Washington, DC  
 Pottsville Volunteer Fire Department Inc., Pottsville, TX  
 Poulsbo Players, Poulsbo, WA  
 Poway Pony-Colt Baseball Inc., Poway, CA  
 Power Plus Ministries Inc., MacClenny, FL  
 Powersizing Educational Programs Inc., St. Louis, MO  
 Pownal Food Pantry, Pownal, VT  
 Prairie Edge Inc., Oberlin, KS  
 Prairie Life Historical Foundation Inc., Wellsville, MO  
 Prairie Wind Animal Refuge, Agate, CO  
 Praise Mountain Ministries Inc., Florissant, Co  
 Praise the Lord Ministries, Lakewood, CA  
 Prajapati Association Inc., Union City, NJ  
 Prattville Fall Baseball Inc., Wetumpka, AL  
 Pre-T E C Inc., Chicago, IL  
 Presbyterian Village Redford, Redford, MI  
 Preservation Association of Lincoln, Lincoln, NE  
 Preservation of Abandoned Dogs and Cats Society, Marshall, OK  
 Preserveamerica Educational Foundation Inc., Salisbury, NC  
 Presidio Theater Company Inc., Tucson, AZ  
 Preble County Youth Foundation Inc., Eaton, OH  
 Precious Heritage Academy Inc., Advance, IN  
 Pregnancy Testing and Guidance Center of Grady County Inc., Chickasha, OK  
 Prenatal Care Steering Committee Inc., New York, NY  
 Prentiss Kiddie Kollege, Prentiss, MS  
 Presbyterian Village East, New Baltimore, MI  
 Press on Ministries, Kenner, LA  
 Preventive Care Centers Inc. a Delaware Corporation, Ocean, NJ  
 Pride Africa, Arlington, VA  
 Pride People Resisting Increased Deceptive Encounters, Heflin, AL  
 Priime Tiime Today, Littleton, CO  
 Primary Care Systems Inc., Cambridge, MD  
 Primary Preparatory, Memphis, TN  
 Primary Purpose Family Recovery Center Inc., Wheat Ridge, CO  
 Principles of Knowledge Representation & Reasoning Inc., Waban, MA

Prisoners with AIDS Rights Advocacy  
Group Inc., Jonesboro, GA  
Private Arts Press, Chicago, IL  
Private Mathison Manor Resident  
Management Corporation, Centreville,  
IL  
Pro Active Health Care Institute, Pueblo,  
CO  
Pro Deo et Fratibus U S A Inc.,  
Wappingers Falls, NY  
Pro Fide Inc., Bloomfield Hills, MI  
Pro Life Maryland Education Foundation  
Inc., Annapolis, MD  
Pro Tect Kids, Dallas, TX  
Problem Pregnancy of Worchester Inc.,  
Worchester, MA  
Problems to Solutions Inc., Milwaukee,  
WI  
Professional Credit Financial Institute  
Services Inc., Suwanee, GA  
Professional Football Alumni Inc., New  
Orleans, LA  
Professional Foundation and Health  
Coalition Inc., Berea, KY  
Professional Institute for Advanced  
Wound Recovery Inc., Miami, FL  
Professionalism in Writing School Inc.,  
Tulsa, OK  
Progressive Firefighters of Fairfax  
Foundation Inc., Springfield, VA

Progressive Pioneers Inc., Cleveland, OH  
Project 18, Marshall, VA  
Project 2000 Inc., Richardson, TX  
Project Academy Inc., Henderson, TX  
Project Cope Count on Plenty Education,  
Westport, CT  
Project – Fannins Youth Inc., Bonham,  
TX  
Project Friendship of Maryland Inc.,  
Annapolis, MD  
Project Harmony-Baton Rouge, Baton  
Rouge, LA  
Project ID Inc., Chicago, IL  
Project Idaho Inc., Lewiston, ID  
Project Impact Dekalb County Inc.,  
Lithonia, GA  
Project Independence Inc., The  
Woodlands, TX  
Project L A W S Inc., Phoenix, AZ  
Project Longlife Inc., Columbus, MS  
Project Poly Inc., Port Arthur, TX  
Project Simeon 2000, Chicago, IL  
Project Success Coalition, Ogden, UT  
Project Waynoka Foundation, Waynoka,  
OK  
Projects for a New Millennium Inc.,  
Stony Creek, CT  
Promise Place, Harrisburg, PA  
Proprietary Associates Inc., Philadelphia,  
PA

Prosperity House Developmental Center,  
Dallas, TX  
Providence the First Serbian Artists  
Association, Chicago, IL  
Providers of Youth and Family Social  
Services, Philadelphia, PA  
Public Affairs Producers Co., Missoula,  
MT  
Public Intelligence Inc., New York, NY  
Public Interest Law Project Inc.,  
Bridgeport, CT  
Public Service Institute Inc., Herman, PA  
Puppy Love Inc., Kansas City, MO  
Purple Paw Foundation, Northbrook, IL  
Purvi Patel Foundation Inc., Cooper City,  
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.