

## Foundations Status of Certain Organizations

### Announcement 99-61

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:

N B S-Northside Neighborhood  
Beautification Services, Columbus,  
OH

N C Idealist Inc., Springfield, MA

N E S D Excellence in Dance Education  
Inc., Goffstown, NH

N W OA-How Intergroup, Estacada,  
OR

Nabnasset Lake Preservation Association,  
Westford, MA

Naguenae Mission Inc., Flushing, NY

Nanas K I D S, El Paso, IL

Nanas House Child Care Center Inc.,  
Liberty, NY

Nantucket County Fair Inc., Nantucket,  
MA

Nappanee Development Corporation,  
Nappanee, IN

Narayana Development Corporation,  
New York, NY

Narberth Centennial Committee,  
Narberth, PA

Nashoba Valley Housing Corp., Ayer,  
MA

Natchitoches Student Housing Corp.,  
Shreveport, LA

National AIDS Foundation, Jamul, CA

National Amputee Fund, San Diego, CA

National Association for a Deficit Free  
America, Houston, TX

National Association for College Funding  
& Planning Inc., Roswell, GA

National Association for Early Childhood  
Development and Research, Killeen,  
TX

National Association of Housing  
Counselors and Agencies Inc.,  
Savannah, GA

National Association of Temporary  
Services Foundation, Alexandria,  
VA

National Black MBA Association  
Foundation Inc., Chicago, IL

National Cellular Safetalk Center Inc.,  
Elgin, IL

National Center for Child Protection &  
Awareness Inc., Decatur, AL

National Coalition for Understanding  
Inc., Washington, DC

National Consolidators Inc., Deerfield  
Beach, FL

National Consumer Justice Foundation  
Inc., Decatur, GA

National Corporation for Substance  
Abuse Recovery, Eagan, MN

National Council for Transplantation &  
Research, Santa Rosa, CA

National Debt Fund, Saratoga, CA

National Educational Campaign on  
Attention Deficit Disorders Inc., Fort  
Smith, AR

National Federation of the Blind of the  
District of Columbia, Washington,  
DC

National Federation of the Blind of  
Wisconsin, Milwaukee, WI

National Former and Concerned Citizens  
of Tunica, Inc., Hazelwood, MO

National Foundation for Television  
Research and Education Inc., Boston,  
MA

National Heart Foundation, White Stone,  
VA

National High School Football Hall of  
Fame Foundation, Inc., Valdosta, GA

National Institute for the Development of  
Positive Relationships, Inc.,  
Dorchester, MA

National Institute of Emergency Vehicle  
Safety, Reno, NV

National Junior Baseball League, Inc.,  
East Northport, NY

National Middle School Activities  
Association, Pittsburg, KS

National Minority Resource Association,  
Inc., Farmington Hills, MI

National Museum of Live Entertainment,  
Inc., Baltimore, MD

National Olympic Committee of  
Lithuania, Chicago, IL

National Organization for the Elderly,  
Omaha, NE

National Park Rangers Resource  
Protection Fund, Inc., Elkton, VA

National Perinatal Foundation Inc.,  
Tampa, FL

National Pony Express Association,  
Minden, NV

National Sponsored Programs  
Administrators of Historically  
Tallahassee, Tallahassee, FL

National Sports Foundation at Bear  
Hollow, Park City, UT

National Term Limit Council, Northfield,  
IL

National Veterans Foundation  
Corporation, Fort Myers, FL

National Voluntary Organizations Active  
in Disaster Inc., Washington, DC

National Volunteer Hall of Fame, Glen  
Ellyn, IL

National Womens Party, Washington, DC

National YMCA Fund Inc., Chicago, IL

Nations Recovery Foundation, Inc.,  
Gruffin, GA

Native American Arts Institute, Tulsa,  
OK

Native American Coalition of Arkansas,  
North Little Rock, AR

Native American Cultural Center, Fort  
Dodge, IA

Native American Ministries, Gallup, NM

Native American Traditions Ideas and  
Values Educational Society Inc.,  
Orange Park, FL

Native Council on Economic and  
Community Development Corporation,  
Macy, NE

Native Yew Conservation Council,  
Portland, OR

Natural Areas Association, Toquerville,  
UT

Nature Friends, Inc., Las Vegas, NV

Nautical Archaeology Society, Inc.,  
Longwood, FL

Naval Sea Cadet Corps, Grand Prairie,  
TX

NAWIC Chapter 17 Scholarship  
Foundation, New Orleans, LA

Near, Inc., Liberal, KS

Neartown Community Development  
Corporation, Houston, TX

Nebo Cemetery Memorial Fund, Dallas,  
GA

Nebraska Nut Growers Association, Lincoln, NE

Nebraska CASA Foundation, Norfolk, NE

Nebraska Community Development Society Inc., Lincoln, NE

Nebraska Community Reinvestment Coalition, Lincoln, NE

Nebraska High School Sports Hall of Fame Foundation, Gothenburg, NE

Nebraska Home-Based Business Educational Institute, Merna, NE

Nebraska Law Enforcement Memorial Fund Inc., Seward, NE

Ned Smith Center for Nature and Art, Millersburg, PA

Nehemiah Corporation, Greenville, SC

Neighborhood Crime Prevention Inc., New York, NY

Neighborhood Development Center Inc., Baltimore, MD

Neighborhood Empowerment Economic Development, E. Elmhurst, NY

Neighborhood Preservation and Revitalization Council of Plano, Plano, TX

Neighborhood Watch Crime Prevention South Shore Assoc., Staten Island, NY

Neighborhood for Empowerment & Change Inc., Savannah, GA

Neighbors of Little Eagle Creek Inc., Zionsville, IN

Neighbors Reaching Neighbors Inc., Lancaster, TX

Neuman Project Dance Arts Theatre, Des Moines, IA

Neurobehavioral and Psychological Institute, Concord, CA

Neuroscience Nursing Foundation, Chicago, IL

Nevada First Housing Inc. Nevada Corp., Seaside, CA

Nevada Playhouse Inc., Las Vegas, NV

Neverlands Inc., Portland, AR

New Beginnings Institute, Fayette, IA

New Beginning Organization, Hazelcrest, IL

New Beginnings for Children Inc., Statesboro, GA

New Beginnings in Christ, Omaha, NE

New Bern Amateur Radio Club, New Bern, NC

New Birth Ministries, Woonsocket, RI

New Carlisle Rotary Club Foundation, New Carlisle, OH

New Castle Community Drug Prevention Program, Westbury, NY

New Century Community Development Corporation, Dover, DE

New Church Ventures Properties Inc., Phoenix, AZ

New Creations Unlimited Family Support Center, Chester, PA

New Creek Foundation for Low Impact Therapy Evaluation and Research, Alexandria, VA

New East Texas Foundation Incorporated, Longview, TX

New England Center for Creative Arts, Newport, VT

New Enterprise Works Inc., Raleigh, NC

New Faith Community Non-Profit Housing Corporation, Detroit, MI

New Fontainebleau Human Performance Institute Inc., Mandeville, LA

New Hampshire Tennis Foundation, Contoocook, NH

New Haven Cares Inc., New Haven, CT

New Heights Educational Center Inc., Norcross, GA

O-B Acquisition Corporation, Berkeley Heights, NJ

O-D Acquisition Corporation, Linden, NJ

O J Goldrick Publishing Company, Parker, CO

Oakland Civic Charities Foundation, Farmington Hills, MI

Oakwood Cemeteries of Syracuse Foundation Inc., Syracuse, NY

Oasis Inc., Albemarle, NC

Oasis Inc., Fargo, ND

Oasis Life Inc., Spencerport, NY

Object Relations Institute Training Foundation, New York, NY

Oceana Veterans Service Center, Hart, MI

Oceanpower Film Distributor Inc., N. Myrtle Beach, SC

Oceansciences Inc., New London, CT

Oceanside Focus on Youth Inc., Oceanside, CA

Odessa Childrens Rehabilitation Center Inc., Baltimore, MD

Odessa Citizen Police Alumni, Odessa, TX

Odessa High School Basketball Booster Club, Odessa, TX

Off the Streets Inc., Emerson, NJ

Off the Streets-the New Orleans Homeless Union, New Orleans, LA

Offering Hope Inc., Sapulpa, OK

Ohio Aerospace Council, Cleveland, OH

Ohio AIDS Housing Coalition, Akron, OH

Ohio Hooved Animal Humane Society, Brecksville, OH

Okaloosa Medical Assistance Center Inc., Fort Walton Beach, FL

Okawanda Wildlife Foundation, Cheektowaga, NY

Okfuskee County CASA Inc., Okemah, OK

Oklahoma Addiction Research & Treatment Foundation, Oklahoma City, OK

Oklahoma City Street Hoops Inc., Oklahoma City, OK

Oklahoma Financial Administration Association, Oklahoma City, OK

Oklahoma Public Health Association, Oklahoma City, OK

Oklahoma Reserve Force Limited, Oklahoma City, OK

Oklahoma Sports Museum Association, Guthrie, OK

Oklahoma Telephone Association Foundation, Oklahoma City, OK

Oklahoma Today Foundation Inc., Tulsa, OK

Oklahoma Urban and Community Forestry Council Inc., Oklahoma City, OK

Okmulgee County Adult Day Care Center Inc., Okmulgee, OK

Okshare Incorporated, Chicago, IL

Old Arlington Inc., Jacksonville, FL

Old Boarding House Gallery Inc., Magee, MS

Old Mission Peninsula Historical Society, Traverse City, MI

Old Port Historic Trust, Newburyport, MA

Olive Branch, Washington, DC

Olive Tree Ministries Inc., Woodstock, IL

Oliver Plaza Development Corporation, Baltimore, MD

Olujimi Incorporated, Chicago, IL

Olympia Rural Fire Department, Eldorado Springs, MO

Olympic Style Wrestling Club of Albany Inc., Albany, NY

Omaha Amateur Competition Team Fund, Omaha, NE

Omaha Volunteers for Handicapped Children, Omaha, NE

Omega Development Corporation, Little Rock, AR

Omega Project, Chicago, IL

Omicron Lambda Chapter Alpha Phi Alpha Education Foundation Inc., Birmingham, AL

Omnificent Ink Productions Inc., New York, NY

On Line Arts Inc., Darien, Ct

One Arm Bandits Inc., Miami, FL  
One Foundation, Tulsa, OK  
One Heart One Mind Corporation, Blue Springs, MO  
One Hundred Black Men of Chattanooga Inc., Chattanooga, TN  
One in Christ Ministry of Song and Music Alliance Inc., Miami, FL  
One Step at a Time, Richmond, CA  
Oneness in Christ Inc., Memphis, TN  
Open Arms Ministries Inc., Angerton, TX  
Open Door Jail Ministry Inc., Forest Park, GA  
Open Door Missions International Inc., Covington, GA  
Opening Potential for Environmental Change Inc., Troy, NY  
Opera Camerata of Washington DC Inc., Washington, DC  
Opera San Benedetto Chicago, Chicago, IL  
Operation Christian Youth Outreach, Toledo, OH  
Operation High Hopes Inc., Rye, NY  
Operation Mountain Kids, Prather, CA  
Operation Mustard Seed Inc., Red Bank, NJ  
Operation Nehemiah, Pittsburgh, PA  
Operation Resources Inc., Grand Rapids, MI  
Operation Save My Environment Life and Land Inc., Pompano Beach, FL  
Operation We Care Inc., Gainesville, FL  
Operation Wipe Out Multiple Sclerosis Inc., Greenwich, CT  
Opportunities Industrialization Centers of Clark County Nevada, Las Vegas, NV  
Opportunity House of Greene County Inc., Greeneville, TN  
Opus County Soccer Club Inc., Wellesley, MA  
Oral History Project Inc., New Orleans, LA  
Orange County Citizens Association Inc., Orlando, FL  
Orange County Hoops, Costa Mesa, CA  
Orange County Victim Service Center, Orange, TX  
Orfeus International Music Institute Inc., New York, NY  
Organization of the Moroccan Community in the United States Inc., New York, NY  
Oromo Women Organization of Minnesota, Minneapolis, MN  
Orphan Voyage of Alabama Inc., Toney, AL

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.