## **Foundations Status of Certain Organizations**

## Announcement 2005–16

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

ductible 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:

not indicate that the organizations have lost

their status as organizations described in

section 501(c)(3), eligible to receive de-

Abounding Love Christian Ministries, Inc., Brown Deer, WI Abundant Life International, Seatac, WA Academic Achievement Academy, Compton, CA

Academic Affairs, Inc., White Plains, NY Academy of Arts and Science Education, Hobart, IN

Action Counseling Services, Inc., Denver, CO

Action Evaluation Research Institute, Yellow Spring, OH Adobe Southwest Community Land Trust,

Silver City, NM Advocates for the Integration of Recovery Agricultural Education Foundation, Inc., Springfield, IL Aids Ministry Ecumenical Network,

Framingham, MA

Aetep International Education Foundation,

Seattle, WA Alamogordo-Otero County Centennial Celebration, Inc., Alamogordo, NM Alaska Cold Water Divers, Inc.,

Anchorage, AK Alaska Inventor's Alliance, Inc., Anchorage, AK Alliance to Rebuild LA, Santa Monica, CA Alternative Sentencing Program, Inc.,

Los Angeles, CA Alviso/San Jose Foundation, Foster City, CA Amanecer, Tucson, AZ American Center for Law and Justice of

Texas, Inc., Irving, TX American Friends of Israelis for Constitutional Democracy, Livingston, NJ American Head Trauma Foundation of Arizona, Tempe, AZ

American Institute for Regeneration, Simi Valley, CA American Library for Photographic History of Aviation, Catskill, NY

American Mission, Fife, WA

Angel Ministries, Monroe, LA Angels for the Children Foundation, Salt Lake City, UT Animal Safety Center, Inc., Meeker, OK

Anna R. King Community Development, Inc., Aventura, FL

Apartments of Casa Mesa Corporation, Phoenix, AZ

Arc of Cibola County, Grants, NM Arizona Harlem, Phoenix, AZ

Tualatin, OR Atletas De Cristo-International, Portland, OR Auburn Noon Lions Building Fund, Inc.,

Atchison County Industrial Development

Auburn, WA Audubon Housing Development Fund Corporation, New York, NY

Authority, Rock Port, MO

Atfalati Recreational District.

B S R Memorial Trust, Brooklyn, NY **Backcountry Horsemen Education** Foundation of America, Redding, CA Backcountry Horsemen Education

Foundation of Washington, Redmond, WA Bainbridge Boys & Girls Club, Bainbridge Island, WA Bainbridge Pee Wee Association,

Bainbridge Island, WA

Barry's Boxing, Las Vegas, NV Bascom Volunteer Fire Department, Bascom, FL Bay Area Chinese Opera Center, San Francisco, CA

Beacon Club, Inc., Denver, CO Believers Life of Faith Ministries, Hempstead, NY

Berryville Charity Horse Show, Inc., Berryville, VA Biochemical Research Foundation, Inc., Aspen, CO

Birthday Fairy, Tigard, OR Blue Ribbon Pin Program of Mohave County, Bullhead City, AZ Body of Christ, Florence, OR

Bonny Lake Youth Center Association, Bonny Lake, WA

BOOC, South Holland, IL Bosnian Refugee Education Center, San Francisco, CA Botanic Society of Vancouver, WA, Vancouver, WA

Ascent Foundation, Seattle, WA Asian American Womens Alliance, San Francisco, CA and Methadone, Inc., Long Beach, CA

Boulder Community Foundation, Inc., Boulder, UT Boys & Girls Clubs of the Blackfeet Nation, Browning, MT Bridge City Productions, Portland, OR Bridget Evans Foundation, Inc., Creek, IL Bringing Resources and Action into Nature Brain Foundation, Inc., Sandia Park, NM Broadway Meadows, Mukilteo, WA Broward County Archaeological Society, Inc., Dania Beach, FL Broward Trust for Historic Preservation, Inc., Fort Lauderdale, FL **Burlington Downtown Revitalization** Coalition, Burlington, WA California Community Health Advocates, Rocklin, CA Cambridge MHA Education & Charitable Corporation, Cambridge, OH Camelback Business & Professional Association Scholarship Fund, Phoenix, AZ Capital Area Convention, Trenton, NJ Carbondale Public Education Foundation, Glenwood Springs, CO Care Foundation, Chadds Ford, PA Casa Feliz Corporation, Phoenix, AZ Center for Political Reform, Seattle, WA Center, Inc., Portland, OR CenterPoint Foundation, Inc., North Quincy, MA Central City Development Committee, Inc., Las Vegas, NV Central Washington Disabled Sports, Yakima, WA Chaffee County Citizens Forum, Salida, CO Charity Golf Classic, Inc., Kenai, AK Charles & Kay Hanson Junior Golf Foundation, Kansas City, MO Chemical Injury Council, Bellevue, WA Children Are Hope, Inc., Portsmouth, VA Childrens Home Society Services of Miami Dade Florida, Inc., Miami, FL Children's Safety Campaign, Stateline, NV China Nature Protection, Inc., Rego Park, NY Christian Choral Arts Ensemble, Inc., Lakeland, FL Christian School Resource Net, Vancouver, WA Christian Voters Connection, Inc., Boulder, CO Church of God Community Development Corporation, Nashville, TN

Citizens for Responsive Research, Littleton, CO City Watch, Inc., Albuquerque, NM Clear Creek County Educational Foundation, Inc., Idaho Springs, CO Club Twenty-Four-Seven, Palm Springs, CA Coalition Against Domestic Abuse, Inc., Lakewood, CO Coalition for Senior Progress, Inc., Albuquerque, NM Cole Spur Community Center, Tuskahoma, OK College Station Business Development Corp., Inc., College Station, TX Colorado Fraternal Order of Police Safety Awareness Foundation, Westminster, CO Community Development Health Management Corporation, Ellenwood, GA Community Enrichment Association, Powell Music Boosters, WY Community Humanitarian Association, Inc., Monsey, NY Community Intervention and Assistance Foundation, Clovis, CA Community Partners Corporation, Las Vegas, NV Community Related Opportunity System for Seniors, Inc., Reno, NV Confederated Chetco Tribe of Southern Oregon, Agness, OR Consumer Credit Counseling Service of Southern Oregon, Inc., Medford, OR Coon Rapids High School Foundation, Inc., Coon Rapids, MN Cooperative Family Assistance Fund, Federal Way, WA Cope International-USA, Alexandria, VA Creeks Advantages Boosters Club, Englewood, CO Crogans Foundation, Pleasant Hill, CA Cross Works Ministries, Kalispell, MT Cultural Diversity, Rockport, WA Cure, Inc., Miami, FL Dawn Communications & Education Project, Campbell, CA Day Star International Schools, Tucson, AZ Deer Valley Pride Foundation, Inc., Phoenix, AZ Desert Winds Center for the Study of Gender and Sexuality, Las Vegas, NV Devotion Time Ministry, Cincinnati, OH Doin the Stuff, Anaheim, CA Dooly County Unified Transportation Corporation, Vienna, GA

Douglas Center for the Performing Arts, Douglas, AZ Dr. Leslie Squires Foundation, Philadelphia, PA Dunnellon Organization for Recreation & Prevention, Ocala, FL Education and Training Foundation, Inc., Salem, OR Eduserc, Laurel, MD Empire of Lemans, Vista, CA Englewood Neighborhood Association, San Antonio, TX ERHKY Foundation. Fort Washington, MD Ethnic Social Services Referral, Inc., Vienna, VA Ethnics United, Columbia, SC Eugene Projects, Inc., Spokane, WA Evolvere Trangender Foundation, Tucson, AZ Expedition Research, Woodinville, WA Exposition Park West Asset Leasing Corporation, Inglewood, CA Faces of the Pacific, Salt Lake City, UT Families of Enchantment, Inc., Albuquerque, NM Family Life Ministries, West Linn, OR Family Relations Success Council, Springhouse, PA Farmington Downtown Association, Farmington, NM Farmland Reserve, Chapel Hill, NC FD Resources, Inc., Tucson, AZ Feat of Northern Nevada, Reno, NV Feather River Fine Arts Association, Inc., Lake Almanor, CA First City Council on Cancer, Ketchikan, AK First Stage, Inc., Prineville, OR Flying Turtle Foundation, Inc., Hollywood, CA For Special People, Inc., Las Vegas, NV Force for Child Protection, Inc., Tucson, AZ Foundation for Advanced Transfusion Practices, Inc., New York, NY Foundation for Research Into Ebony Economics, Inc., Huntsville, AL Foundation for Surgical Technology, Englewood, CO Franmar Manor Corporation, Phoenix, AZ Friendly Winds Community Fellowship, Portland, OR Friends for Life of Southeastern Arizona, Inc., Sierra Vista, AZ Friends International Youth Ministry, Santa Maria, CA

Friends of Columbia County Fair, Hospice Memorial Foundation, Inc., Albuquerque, NM St. Helens, OR Friends of Kings Hill, Wallkill, NY Housing Alternatives for New Mexico, Friends of Nicaragua, Lodi, NJ Inc., Albuquerque, NM Friends of the Nature Restoration Housing Ourselves Made Easy, Foundation, Miami, FL Aurora, CO Friends of the Royal College of Art, How to Spiritually Heal, Inc., Chicago, IL Harwichport, MA Friends of Young Public Library, Howard-HOPE Foundation, Young, AZ West Monroe, LA FSR New Mexico Affordable Housing Iglesia Cristiana Espiritu Y Verdad, Foundation, Santa Fe, NM Anchorage, AK Galaxy Gallery, Spokane, WA Inner Vision Institute, Rohnert Park, CA Garden Spot, Inc., Las Vegas, NV Innermission, Inc., Peoria, AZ Genesis Organization, Youngstown, OH Institute for Environmental Solutions, Global Medilink Technology, Inc., Denver, CO Honolulu, HI Institute for Media Literacy, Houston, TX Institute for PEER Development, Inc., Global Unity in Dignity & Education Foundation, Inc., Chandler, AZ Stockbridge, GA Gold Rush Education Foundation, Inc., Insurance Information Service of Oregon & Idaho, Portland, OR Sonora, CA Gold Trail Sports Educational and International Morning Star Ministries, Research Foundation, Pollock Pines, CA Los Angeles, CA Golden Opportunities Training Corp., International Muslims Organization, Inc., Savannah, GA Albany, NY Grace Project, Alameda, CA International Youth Development Greater Basin Rural Community Foundation, Inc., Miami Beach, FL Development Corporation, Iosepa Historical Association, Klamath Falls, OR Holladay, UT Grey Fox Foundation, Inc., J C Squared, Inc., Myrtle Creek, OR Greenwich, CT Jasper County Historical Society, Guardia-Vedanta Heritage Foundation, Bay Springs, MS Inc., Eugene, OR Jet Aviation Historical Society, Inc., Healing Arts, Crystal Bay, NV Phoenix, AZ Healing Center, Boise, ID Jogging For Jesus, Inc., Desoto, TX Hearing Health International Institute, John H. Gatlin Memorial Scholarship Camas, WA Foundation, Detroit, MI Heart & Soul, Longmont, CO Justin Fox Ministries, Costa Mesa, CA Heart to Heart Ministries, Inc., Katylyn Feline Foundation, Lake Oswego, OR Lakeside, AZ Her-Em-Ahket Boys Academy, Inc., Kids Eat Here, Tucson, AZ Toledo, OH Kids First, Denver, CO Herencia De Nortenos Unidos. Kids on Stage Foundation of Maury County Tennessee, Inc., Espanola, NM Mt. Pleasant, TN Heritage Fountain 2000, Inc., Kingdome Childrens Foundation, Tallahassee, FL Hindu Society of New Mexico HSNM, Seattle, WA Albuquerque, NM Kisn Cares for Kids, Salt Lake City, UT Hohokam Village Worship Center, Klimionok Ministries, Inc., Mesa, AZ Corpus Christie, TX Home Management Beautification Komputer Enthusiasts of Greater Seattle, Community Services, Chicago, IL Woodinville, WA Homeless Issues Partnership, Korean War Memorial of WNY. Corpus Christi, TX Buffalo, NY Homeward Foundation, Clearwater, FL La Vieja Institute for Healers, Hope for the Hurting Ministry, Inc., Los Angeles, CA Mesa, AZ Land-Water Steward Association,

Seattle, WA

Lao Senior Association Incorporation, Richmond, CA Larry Williams Ministries, Dacula, GA Last Patrol, Inc., Los Angeles, CA Latino Chamber Development Corporation, Inc., Pueblo, CO Laughing Crow Productions, Olympia, WA Lawyers for Getting Offenders Off Drugs Good, Inc., Alexandria, VA Learning Network Foundation, Washington, DC Legacy Project, Inc., New York, NY Legends West Foundation, Lynnwood, WA Leonard J. Arrington Lecture & Archives Foundation, Salt Lake City, UT Leroy Butler Foundation, Inc., Jacksonville, FL Lew Wasserman Scholarship Foundation, Los Angeles, CA Liberty Americas Foundation, Inc., Tucson, AZ Light House Foundation, Lehi, UT Living With Lupus Foundation, Inc., Jacksonville, AR Lord's Street Ministry, Seattle, WA Loretta Theatre, Calabasas, CA Love and Forgiveness Institute, Orem, UT Love Begins at Home, Fontana, CA Love Charity, Seattle, WA Love, Inc., of Albuquerque, Albuquerque, NM Love Power, Inc., Phoenix, AZ Lutheran Knolls South, Inc., Boothwyn, PA M V Iris Association, Olympia, WA Machines of Mercy, Longview, WA Main Street Boxing Gym, Inc., Scottsdale, AZ Males Advocating Change for Youth, Inc., Savannah, GA Manchester Economic and Community Development Corporation, Duncanville, TX Marian Rosenthal Foundation, Inc., Trumball, CT Maryvale Stone Soup Project, Phoenix, AZ Mason-Corozal Sister County Association, Shelton, WA Masterworks of Minneapolis, Inc., Minneapolis, MN Matys Bros. Music Award Foundation, Elko, NV Meadow Mountain Foundation, Vail, CO Medical Facilities Foundation, Inc.,

Canton, GA

Metro Friendship League, Colorado Springs, CO Metropolitan Performing Arts Council, Inc., Centennial, CO Mex-Ed: Mexican Educational Foundation of New York, Inc., Pittsburgh, PA Miami Carnival, Inc., Miami, FL Mid-Columbia Ministries, Inc., Whit Salmon, WA Mid Valley Performing Arts, Toppenish, WA Middle East Desaland Research Center Foundation, Los Angeles, CA Mildred Barnard McRae Foundation, Wilmington, DE Mindpower, Incorporated, Owings Mills, MD Ministerio Jireh, Inc., Orlando, FL Miramonte Visual and Performing Arts Club, Orinda, CA Monsignor James A. Suddes Education Tr Fund 122898, Godfrey, IL Montecristi Foundation, Inc., Honolulu, HI Morning Star House, Inc., Albuquerque, NM Mothers Against Gangs-MAG, Flagstaff, AZ Mount Olivet Housing and Community Development Corporation, Richmond, VA Mountain of Roses, Incorporated, Roseburg, OR Mummers Theatre-Eastside, Kirkland, WA Murray Arts Council, Sandy, UT Naomi & Ruth Care Facility, Inc., Nashville, TN National Academy of Dance, Los Angeles, CA National Association of Single Parents & Blended Families, Memphis, TN National Paleolithic Society, Houston, TX Naval Sea Cadet Corps — Mayport Battalion, Jacksonville, FL Navarro Career Consulting, Citrus Heights, CA Neace Lukens Charitable Foundation, Cincinnati, OH Neighborhood Improvement and Community Education, Aliso Viejo, CA Network of Hope, Parker, CO Nevada Young Riders, Las Vegas, NV Nevada Youth Development Program, Inc., Carson City, NV New Agreement Community Development Corporation, Houston, TX

New Beginnings and Enhancement Agency, Inc., Harrison, GA New England Wildlife Trust, Georgetown, ME New Mexico Affordable Housing, Inc., Albuquerque, NM New Orleans Community Enhancement, Inc., New Orleans, LA Nitro Fastpitch Club, Olympia, WA North American Kings Kids Resource Center, Everett, WA North Pacific Volcano Learning Center, Inc., Kenai, AK North Star Council for Alcohol and Drug Education, Mercer Island, WA North Valley Love, Inc., Paonia, CO Northeastern Illinois Jr., Golf Alliance, Inc., Waukegan, IL Northern California Center for African American Arts, San Francisco, CA Northern Utah Animal Rehabilitation. Ogden, UT Northwest Divorce Transition Center, Kennewick, WA Northwest Elk and Deer Feed Foundation. Longview, WA Northwest MN Dac Cooperative, Inc., Mahnomen, MN NSDG, Inc., Tucson, AZ Oberlangen Project, Provo, UT Oikonomia, Inc., Mackay, ID On a Positive Tip Productions, Inc., Union City, CA One Degree, Inc., Cedar Hill, TX Open Arms Residential Care Facility, Pasadena, CA Open House Gallery, Tucson, AZ Organization of Cultural Renaissance. San Pablo, CA Oregon Building Congress Educational Foundation, Wilsonville, OR Otero County Domvio, Inc., Alamogordo, NM Ozark Mountain Summit Foundation, Incorporated, Branson, MO Ozark Sermon Psalms, Perryville, MO PARC-VRAMC, Hixson, TX Parent Involved With Children Association, Seattle, WA Park City Cycling Club, Park City, UT Pawleys Island Rotary Foundation, Pawleys Island, SC Peak Christian Adventures, Jackson, WY Pelican Foundation for the Arts and Neurosciences, Inc., Oklahoma City, OK Penultimate Group, Yeadon, PA

People United Renewing Peoples Opportunities & Social Enrichment, Zwolle, LA Peters Road, Salem, OR Pilgrim Refuge, Mineola, TX Pinnacle Foundation, Inc., Phoenix, AZ Polaris Chapter of Texas Mental Health Consumers, Inc., El Paso, TX Potomac Athletic Foundation, Inc., Washington, DC Potter's House in Victory, San Francisco, CA Power-Line Human Services, Inc., Hollywood, FL Pray Here Ministries, Inc., Gresham, OR Prescott College Alumni Association, Prescott, AZ Project Prevention & Intervention, St. Louis, MO Public Partnership Against Crime, Salt Lake City, UT Queen Anne Arts Academy, Seattle, WA Quilcene Fair & Parade Association, Quilcene, WA RA Foundation, Carbondale, IL Racing for Childrens Asthma, Inc., Bronx, NY R A F T a Sportz Foundation, Concord, CA Rainbow Bridge Communities, Michigan City, IN Rainbow Refuge, Inc., St. Louis, MO Rajan Pillai, Inc., Albuquerque, NM Ray Taylor Ministries, Inc., Denver, CO Reachback Project, Cleveland, OH Repairer of the Breach Ministries, Incorporated, Griffith, IN Rescue Equine Services Providing Effective Care & Treatment, Inc., Las Vegas, NV Responsible Cat Fanciers of the Northwest, Tacoma, WA Retirees and Friends, Inc., Tucson, AZ Robert E. Bobby Binion Jr. Memorial Scholarship Fund, Inc., Tierra Amarilla, NM Role Adoption, Los Angeles, CA Round to It, Inc., Pahrump, NV Royal Light Homeless Shelter, Inc., Atlanta, GA Rural Arts Center, Lorane, OR Rural Health Clinic Association of Washington, Spokane, WA Rural Health Connections, Coos Bay, OR Safe Transition, Phoenix, AZ Samaritan Housing Foundation IV, Inc., Atlanta, GA San Pedro Arts Regional Council, Lajara, NM

Santa Clara Day Care, Eugene, OR	Tacoma Architectural Foundation,
Sauvie Island School Parent Teacher	Tacoma, WA
Club, Portland, OR	Taking Responsibility, Inc., Buckeye, AZ
Scottsdale Museum of Natural History	Teen Turning Point, Inc., Chula Vista, CA
and Cultural Center, Phoenix, AZ	Temple Outreach, Inc., Laurinburg, NC
Seattle Coalition for Educational Equity,	Terry Marr Ministries, Memphis, TN
Seattle, WA	Texas Vision of Hope International,
Second Chance Ministries, Inc.,	Jasper, TX
Cameron Park, CA	Therapon Counseling Center of San
Selmas Home for Children With	Antonio, Inc., San Antonio, TX
HIV-AIDS, Detroit, MI	Tiger Foundation, Newtown Square, PA
Shalom Zone Urban Development Project,	T'iis Nit'l Resident Organization,
Pacoima, CA Sharmaina Proven Ministries, Mass. A.7	Kayenta, AZ
Shermaine Brown Ministries, Mesa, AZ	Tillamook County Disaster Response, Inc., Tillamook, OR
Sisters in Ministry International, Inc., Roswell, NM	Timeline Community Link,
Small-Felder-Minifield Training Center	Bellflower, CA
Inc., of Tuskegee, Memphis, TN	Tommy McDaniel Youth Ranch,
Smart Educational Foundation, Inc.,	Helendale, CA
Carson City, NV	Townhouse Foundation, Inc., Eugene, OR
Socratic Institute, Inc., Sausalito, CA	TPN Alliance for Patient Rights, Inc.,
Somar Care, Inc., Hammomton, NJ	Northridge, CA
Sopori Resource Center, Amado, AZ	Triple EEE, Inc., Long Beach, CA
SOS Foundation, Tigard, OR	Tucson Arizona Razorbacks, Inc.,
Souls Gospel Roundup Ministries,	Tucson, AZ
Incorporated, Phoenix, AZ	Ujima House, Inc., Phoenix, AZ
Source Youth Foundation, Inc.,	Union Gospel Mission of Lewis County,
New York, NY	Chehalis, WA
South Central Guardianship Program,	United Nations Youth Organization,
Inc., Canon City, CO	N. Hollywood, CA
Southeast Alaska Regional Air Show,	Unity Foundation, San Antonio, TX
Juneau, AK	University, The, Tacoma, WA
Specialized Emergency Response	Urban Habitat for Wildlife, Santa Fe, NM
Program, Bellingham, WA	Urban Threads, Portland, OR
Spinal Cord Injury Research Foundation,	USS Ingraham Division U S Naval Sea
Birmingham, AL	Cadet Corps, Pomona, CA
Sportsquest, Inc., Chester, VA	Utah Sonta Clubs Educational Foundation,
Stafford Sabers, Fredericksburg, VA	Salt Lake City, UT
Starfish Foundation, Holyoke, MA	UYI Developmental Centers for Children,
Step One, Inc., Houston, TX	Inc., Glendale, AZ
Storks Nest, Grand Junction, CO	Vessels of Honor Ministries, Inc.,
Stuart Lutton Scholarship Fund,	Tallahassee, FL
Kodiak, AK	Vietnamese Spring Festival Parade, Inc.,
Suisi, Incorporated,	San Jose, CA
Palm Beach Gardens, FL	Viets Family Charitable Trust,
Sustaining the Soul That Serves, Bennettsville, SC	Klamath Falls, OR Viking Club, Inc., Vernon, NJ
Sweet Water Farm and Camp, Inc.,	Visionary Farm, Inc., Portland, OR
Ephraim, UT	Vocational Rehabilitation Equity
Synergy Foundation, Everett, WA	Assistance Program, Norfolk, NE
Synoisy i dundation, Evelett, WA	rissistance riogiani, monor, me

Wallachia Foundation, Inc., Mesa, AZ Wallingford Foundation, Seattle, WA Washington Foundation for Molecular Pharmacology, Seattle, WA We Dream Too, Inc., Mt. Pleasant, SC Wellness in Motion, Huntington Beach, CA West End Animal Care Center, Bedrock, CO West Las Vegas Pride Community Development Corporation, Las Vegas, NV West Side Coalition, Inc., El Mirage, AZ Western Institute for Public Policy, San Leandro, CA When in Need, Cardwell, MO White Mountain Volunteer Center, Inc., Springerville, AZ Whitestone Ranch, Bothell, WA Wild Life Preserve, Inc., Odessa, FL Williams Counceling Group, Inc., San Francisco, CA Wilton Land Conservancy, Inc., Ganesvoort, NY Winslow Apartments Corporation, Phoenix, AZ Woodland Heights Community Services, Inc., Lufkin, TX Word of Freedom Outreach Ministry, Hampton, VA Workforce, Incorporated, San Bernardino, CA Youth Opportunities, Inc., Portland, OR Zaccheus Foundation, Inc., Indianapolis, IN

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.