

Foundations Status of Certain Organizations

Announcement 98-8

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:

Darkhouse Group, Long Beach, CA
DHS Benefit Corporation, San Diego, CA
Debbie Radcliff-Beecroft Memorial Scholarship Fund, Port Hueneme, CA
Destiny Makers Inc., Glendale, CA
Dingila Health Foundation, Stanford, CA
Dorothea Dix Institute, Portland, OR
Double D Childrens Home, Deer Park, WA
Drustvo Hrvatska Majka-Society of Croatian Mothers, San Pedro, CA
Eastern Europe Recovery Foundation Inc., Oroville, CA
Educare Preschool, Long Beach, CA
Educational Development Systems Inc., Pasadena, CA
El Centro De Desarrollo Cultural, Los Angeles, CA
Enterprise Plus Economic Development Center Inc., Fresno, CA
Episcopal Charities of the Diocese of Oregon, Portland, OR
Ethiopian Community Organization, Portland, OR
Fernandez Guest House, Carson, CA
Figueroa Economical Housing Developmental Corporation, Los Angeles, CA
Foresthill Education Foundation, Foresthill, CA

The Foundation for African Education and Development, Berkeley, CA
Foundation of American Roots Music, Ojai, CA
Foundation of Iranian Libraries in California, Irvine, CA
The Foundation To Restructure Schools for Total Quality Learning Inc., Fair Oaks, CA
Four Winds West Inc., Fairfax, CA
Fresh Food Link, Fresno, CA
Friends for Kids, Sacramento, CA
Friends of Allensworth, Earlimart, CA
Friends of the Cedar Creek Grist Mill, Woodland, WA
Friends of the Patterson Public Library, Patterson, CA
Frog Society-UCD, Davis, CA
Fund for Educational Exchange, Los Altos, CA
Fund for Hope, McMinnville, OR
Future N Action Inc., Los Angeles, CA
Gang Outreach Covina, Covina, CA
Gap Internatinal, Portland, OR
Glenside Neighborhood Association Inc., Muskegon, MI
Global Bridges Inc., Washington, DC
Global Help International, Buena Park, CA
Global Relief Foundation Inc., Bridgeview, IL
Global Vision, Chicago, IL
Glorious Gospel Grace Ministries Inc., Tulsa, OK
Glory-Bound Quartet Co., Harrod, OH
Glory Gang Ministries Inc., Dallas, TX
Gods Final Word Mission Center Inc., Orlando, FL
Gods Helping Hands Inc., Orlando, FL
Golden Bear Athletic Club Inc., Charleston, WV
Golden Bear Gymnastics Academy, Daly City, CA
Golden Eagle Foundation Inc., Lexington, KY
Goldenhar Syndrome Research and Information Fund, Darien, IL
Goldsboro District Development Corporation, Roseboro, NC
Golf Classic Inc., Kansas City, MO
Good Food for Kids Inc., Lafayette, LA
Good News Ministry Inc., Huntsville, AL
Good News Outreach Inc., Little Rock, AR

Good Orderly Direction Career Motivation Network, Inkster, MI
Good Samaritan Connections of Shenandoah County Inc., Mt. Jackson, VA
Good Samaritan Resource Center Inc., St. Petersburg, FL
The Good Samaritans, N. Bend, OR
Good Samaritans of Carter County Inc., Grayson, KY
Goodwill Toward All Men Inc., Baltimore, MD
Goodwill Village West Inc., Lawton, OK
Goodworks, Seattle, WA
Guiding Light Foundation, Sacramento, CA
Idaho Falls Little Theatre Inc., Idaho Falls, ID
Idaho Institute of Arts and Technology Inc., Idaho Falls, ID
Idaho Minority Educators Organization, Nampa, ID
Immanuel Rock Foundation, Woodside, CA
Imperial Valley VIP, El Centro, CA
Independence Children's Center Corporation, Independence, OR
Inland Empire Conservation Corps Incorporated, Patton, CA
Insight Meditation Society of Orange County, Irvine, CA
Institute of Dynamic Well-Being, San Francisco, CA
International Buddhist Childrens Relief Program, Honolulu, HI
Intimate Concerts, Hermosa Beach, CA
Kahuna La Au Lapa Au O Maui Inc., Wailuku, HI
Kamp Kiwanis, Hoquiam, WA
Kingsburg Cancer Volunteers Inc., Kingsburg, CA
Korean-American Christian Mission for Northern Lands, Los Angeles, CA
Korean Children Center of Grace Community Outreach, Los Angeles, CA
Kyung-Gi High School Alumni Board in Southern California, Los Angeles, CA
The Jack London Museum, Oakland, CA
Jazz at the Lake Inc., La Grande, OR
The Latter Reign Inc., Christian Outreach, Oakland, CA
Leadership Clark County, Vancouver, WA
Learning Inspired From Experience International, San Carlos, CA

Les Bois United Soccer Club Inc., Boise,
ID
Lets Clean It Up, Tasker Village, PA
Liddells Group Homes Inc., Pomona, CA
Light of the World Ministries, San Jose,
CA
Lions Sight Conservation Foundation of
Santa Maria, Santa Maria, CA
Los Angeles Veterans Initiative Inc.,
Inglewood, CA
Los Liones Botanical Gardens, Los
Angeles, CA
Lynn Canal Volunteer Fire Department
Association Inc., Juneau, AK
Manor Crest Foundation, Inc., Penn Yan,
NY

Michael Reese Health Plan Inc., Chicago,
IL
Michael Reese Hospital Foundation,
Chicago, IL
Michael Reese Second Century
Foundation, Chicago, IL
Rotary Foundation of Beavercreek,
Beavercreek, OH
State Board of Higher Education
Foundation, Little Rock, AR
Unicare Family Foundation, Cleveland,
OH
Wolfpack Youth Athletic Association,
Indian Head Park, IL
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.