
Foundations Status of Certain Organizations

Announcement 98-111

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:

G & H Visual and Performing Arts Educational Center, St. Louis, MO
GRECOM, Richmond, VA
Gainesville Area Aids Project Inc., Gainesville, FL
Gainesville Chess Club Inc., Gainesville, FL
Gainesville Pride Arts Inc., Gainesville, FL
Galen Enterprises Inc., Suffolk, VA
Galena Park Police Auxiliary Association Inc., Galena Park, TX
Galion Area Betterment Commission Inc., Galion, OH
Gallegos Lane Resident Association, Santa Fe, NM
Galveston County Employers for Quality Health Care, Texas City, TX
Gamma Lambda Educational Foundation Inc., Carmel, IN
Gang Alternatives Partnership Inc., Sparks, NV
Gardnermontachusett Childrens Museum Inc., Gardner, MA
Garrison Childrens Education Fund, Garrison, NY

Gay and Lesbian Community Center of Greater Cincinnati Inc., Cincinnati, OH
Gaza American Economic Development Foundation, Columbus, OH
Geared for Life Inc., Birmingham, MI
Geary Foundation Inc., Gear, OK
Generation s Adult Day Care Inc., St. Louis, MO
Genesee Region Home Care Association Inc., Rochester, NY
Genesis Center, Manteca, CA
Genesis Housing Corporation, Baltimore, MD
Genesis Rehabilitation Inc., Pittsburgh, PA
George Aiken Ministries Inc., Okeechobee, FL
Georgia Equine Rescue League Ltd., Jersey, GA
Georgia Somali Community Inc., Stone Mountain, GA
Gerald M. Bowers Study Club in Periodontology Inc., Westminster, MD
Gerald Walker Memorial Scholarship Foundation Inc., Garland, TX
Gift of Life Inc., Landover Hills, MD
Ginger Thomas Broadcasting Corp., St. Thomas, VI
Girls and Boys Against Gangs, San Francisco, CA
Gita in Thought and Action, Palos Heights, IL
Give Them a Second Chance Inc., Plantation, FL
Glendale Educational Opportunity Inc., Glendale, CO
Global Community Inc., New York, NY
Global Concern Inc., Lenexa, KS
Global Ministry Resources, Portland, OR
Global Reconstruction Organization for Kids, Spokane, WA
Global Share, Prescott, AZ
Global Support Connection Inc., New York, NY
Global Youth Resources Organization Inc., Burnsville, MN
Globallove Inc., a Colorado Non-Profit Corporation, Denver, CO
Globe-Link Productions Inc., Miami, FL
Gloria s Teensy Weensy Learning Center, Ferrida, LA
Gloucester Pride Stride Committee Inc., Gloucester, MA
God is Moving Inc., Houston, TX
Gods Christian Missionary Service Inc., Rochester, NY
Gods Way for Today Inc., Denver, CO

Golden Child Care, Stafford, TX
Golf for Childrens Charities Inc.,
Newtown, PA
Good News Gospel Missions Inc., Port
St. Lucie, FL
Good Ole Boys, Cincinnati, OH
Good Samaritan Housing Inc., Balm, FL
Good Samaritan Medical Clinic Inc.,
Roswell, GA
Goodnow Library Foundation Inc.,
Boston, MA
Gospel Evangelistic Ministries,
St. Joseph, MO
Gospel Extended Ministries, Broken
Arrow, OK
Gospel of Deliverance Christian Group
Home, Sonora, CA
Gospel Wings International Inc.,
Okanogan, WA
Government and Community Together
for Legal Lives Inc., Brooklyn, NY
Grace Restoration Ministries Inc.,
Thomasville, GA
Grand Ledge Swim Club Inc., Eagle, MI
Grand Ledge Wrestling Club Inc.,
Lansing, MI
Grand Prairie Rape Crisis Coalition,
Grand Prairie, TX
Granite State All-State Shoot Out,
Manchester, NH
Grant Day Care Corp., Overland Park,
KS
Grant School Community Foundation,
San Diego, CA
Grants Pass Childrens Center, Grants
Pass, OR
Grassroots Tennis of New Haven Inc.,
New Haven, CT

Grateful Daycare Team Parenting and
Learning Center, Pickens, MS
Gray Foundation, Santa Rosa, CA
Grayson County Fair Association,
Sherman, TX
Great Commission Communications of
North Iowa Inc., Mason City, IA
Great Plains Football League Inc.,
Wichita, KS
Great Pond Mountain Conservation
Trust, Orland, ME
Great River Road Arts Coalition
Corporation, Prescott, WI
Great Things Incorporated Foundation,
St. Louis, MO
Greater Birmingham Fair Housing Center
Inc., Birmingham, AL
Greater Boston Athletic Association Inc.,
Quincy, MA
Greater Cincinnati Earth Angel Cruise
Foundation, Cincinnati, OH
Greater Detroit Islamic Alliance,
Southfield, MI
Greater Loup Valley Activities Inc., Ord,
NE
Greater Provo Open, Provo, UT
Greater Resources and Aids Awareness
Community, Kansas City, MO
Greater Rochester Christian Gathering
Inc., Rochester, NY
Greater San Diego Chamber of
Commerce Foundation, San Diego, CA
Greater Shelby County Ministerial
Coalition Inc., Shelbyville, KY
Greater Shreveport Human Relations
Commission, Shreveport, LA
Greater Tulsa Luis Palau Crusades Inc.,
Tulsa, OK

Greater Wauzeka Enterprise Association
Incorporated, Wauzeka, WI
Green Bay Swim Club Inc., Green Bay,
WI
Green Futures Inc., Assonet, MA
Green Hill K-9 Search & Rescue Inc.,
Enosburg Falls, VT
Greene & Beyond Inc., South Bend, IN
Greene Youth Athletic Assn. Inc., Greene,
ME
Greenville Area Alliance for the Mentally
Ill, Greenville, AL
Gretna Community Youth Association
Inc., Gretna, NE
Greyhound Rescue Society Inc., Sugar
Loaf, NY
Grid Ink CA Nonprofit Corporation,
Pittsburgh, PA
Groton Mystic Falcons Youth Football
League Inc., Groton, CT

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.