
Foundations Status of Certain Organizations

Announcement 98-25

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:

AMiriam Jamison Children Center Foundation, Bakersfield, CA
Asian Community Immigration Clinic, San Francisco, CA
The Berry Farm, Vashon, WA
Centralia Schools Foundation, Centralia, WA
Childrens Rights Council of Illinois, Pekin, IL
Childrens Safe House Inc., Philadelphia, PA

Chipper of New Jersey Inc., Caldwell, NJ
Choice Inc-Creative Homeless Options Involving Community Exchange, Marietta, GA
Christmas in October Miami County, Inc., Paola, KS
Christmas in September Inc., Butte, MT
Christos Society Inc., Louisville, KY
Christis Sanctified Holy Church Foundation Trust of Atlanta, GA, Clarkston, GA
Chronic Fatigue Syndrome Foundation of Greater Baton Rouge, Inc., Baton Rouge, LA
Citizens Foster Care Review Board Inc., Naples, FL
Citizens Health Care Foundation, El Paso, TX
Daily Bread Inc., Bucyrus, KS
Dakar Foundation for the Performing Arts, Berkeley, CA
Dakota Aids Life Foundation, Fargo, ND
East Palo Alto Teen Home Inc., E. Palo Alto, CA
Ellis County Ministerial Alliance, Hays, KS
Elmas Little Lambs, Jackson, MS
Emerald Coast Sailing Association Inc., Fort Walton Beach, FL
Florida Judicial Education Foundation Inc., Tallahassee, FL
Florida Registry & Living Will Registry of America Inc., Palatka, FL
Folio Theatre Company Inc., Chicago, IL
Food for Thought, Washington, DC
Fort Towson School and Community Foundation, Ft. Towson, OK
Foxes for Kids Inc., Parker, CO
Franciscan Friars of Mary Immaculate Inc., Mt. Morris, MI
Free the Children Inc., Cocoa, FL
Friends of Guatemala Inc., Toledo, OH
Friends of J.L. Long Middle School, Dallas, TX
Friends of Jung in Fort Wayne Indiana Inc., Ft. Wayne, IN
Fund to End the Deficit Inc., Silver Spring, MD
Fuquay-Varina Area Education, Fuquay Varina, NC
Fuse, Boulder, CO
Forney Pee Wee Association, Forney, TX
Greater East Canton Community Development Association, E. Canton, OH
Greater Houston Church Directory, Houston, TX

Greater Houston Puppetry Guild,
Houston, TX

Hands Across Watts, Los Angeles, CA

Hawaii Youth Congress, Honolulu, HI

Head Injury Association of Kern County,
Bakersfield, CA

The Healing Forest Conservancy,
Washington, DC

Healthy Options for Teens, Portland, OR

Helping Hand Vocational Training Camp,
Orleans, CA

Hemophilia-HIV Peer Association,
Cardiff, CA

Heritage Discovery Center Inc.,
Mokelumne Hill, CA

Heritage Village Committee Inc., Sidney,
MI

Hickman County Historical Society,
Centerville, TN

High Blood Pressure Control Program of
Western New York Inc., Buffalo, NY

The Highlands Pipes & Drum
Incorporated, West Hills, CA

High on Kids, Hummelstown, PA

Hilo Rotary Club Foundation, Hilo, HI

Hindu Mandir, San Jose, CA

H I S Group Homes, Ceres, CA

Historic Bullock Cemetery Association,
Coppell, TX

Historic Hudson Community Association,
Newark, OH

Hoboken Waterfront Corporation,
Hoboken, NJ

Hollywood Youth Advisory Committee
Inc., Hollywood, FL

Holopolis Inc., Chattanooga, TN

Holton Youth Baseball and Softball Inc.,
Holton, KS

Holy Spirit Ministries, Las Vegas, NV

Horizon International Relief Services,
San Diego, CA

Hot Springs Youth Center, Hot Springs, SD

Housing Hope Properties, Everett, WA

Housing Opportunity Center Mountain
Vista Villas, Phoenix, AZ

Houston Alternative Ministers
Fellowship Inc., Houston, TX

Houston Area Association for Bilingual
Education, Spring, TX

Houston Area Community Development
Corporation, Houston, TX

Houston Area Dekalb Association,
Houston, TX

Houston Institute for the Protection of
Youth Inc., Houston, TX

Houston Safe Boating Council Inc.,
Houston, TX

Houston Slam & Jam, Houston, TX

Houston Songwriters Performing Artists,
Galena Park, TX

Houston Wee Care Shelter, Houston, TX

HRS Employee Disaster Relief Fund,
Tallahassee, FL

Hudson Volunteer Fire Department Inc.,
Lufkin, TX

Hula Hui O Kawai Aloha, Waimanalo, HI

Jesus Christ Unlimited Evangelistic
Association Incorporated, Kokomo, IN

Jesus House Inc., Florence, AL

Jesus is Alpha and Omega Ministries
Inc., Houston, TX

Jesus Saves and Heals Ministries Inc.,
Tampa, FL

Jet Age Museum of Technology Inc.,
Richardson, TX

Jewish Learning Foundation, Chicago, IL

Mass Healing Foundation, Olympia, WA

Matanuska Valley American Baptist
Homes Inc., Palmer, AK

McKinley District Housing Association,
Tacoma, WA

The Medical Staff of Santa Barbara
Cottage Hospital, Santa Barbara, CA

Metamorphosis, Gardena, CA

Mexican Dialysis Assistance League,
Santa Paula, CA

Mid-State Evangelistic Crusade Inc.,
Paso Robles, CA

Mission Global Harvest, Huntington
Park, CA

Montreux Healthy Start Foundation,
Reno, NV

Morningside Group Home Inc., Los
Angeles, CA

Mothers for Help Inc., Kirkland, WA

Mount Hope-Helix Heights Residents
Association Inc., San Diego, CA

Multicultural Assistance Program,
Corvallis, OR

Myrtlewood Youth Services Inc.,
Corvallis, OR

Child Abuse Prevention Committee of
Albuquerque-Bernalillo County Inc.,
Albuquerque, NM

Child Care Inc., Grand Junction, CO

Chris Keeney Fund, Houston, TX

Christ in My Life Productions
Foundation, Inc., Indianapolis, IN

Christian Action Council of Ministry and
Education, Lancaster, PA

Chuck Cooper Youth Development
Association, Pittsburgh, PA

CHWPC Education and Training Fund,
Washington, DC

Dale Youth Soccer Club Limited,
Chesterfield, VA

Dallas Chinese Community Center,
Richardson, TX

Denver Dry Development Corporation,
Denver, CO

Depere Development Corporation,
Depere, WI

Disabled Professionals Network,
Cleveland, OH

Disabled Sports USA Adaptive Ski
Program, Albuquerque, NM

Dolores Foundation Inc., Chamblee, GA

Dolphin Alliance Inc., Melbourne Beach,
FL

Dover Housing Development Inc., Dover,
DE

Dovia of the Pikes Peak Region Inc.,
Colorado Springs, CO

Down Syndrome Interest Group of
Delaware County, Upper Darby, PA

Educational Adventures Inc., Sanford, FL

Educational Council for Hope and
Opportunity, Inc., New Orleans, LA

Educational Enhancement Services Inc.,
Salt Lake City, UT

Educational Foundation Inc., Houston,
TX

Freedom Club Inc., Amarillo, TX

Freedom Forum Inc., Colleyville, TX

Freedom From Drugs Outreach
Movement, Detroit, MI

Freedom House Inc., Cleveland, OH

Freedom Ministries Incorporated,
Martinsville, VA

Freedom Now Inc., Chicago, IL

Fremont Area Elderly Needs Fund,
Fremont, MI

Fremont Soup Kitchen Inc., Fremont,
OH

Grace Prison Outreach Inc., Austell, GA

Graceville Informed Parents Inc.,
Graceville, FL

Graham County Community Foundation
Inc., Hill City, KS

Hatchers Day Care & Learning Center
Inc., Augusta, GA

Hatteras Island Maritime Museum Inc.,
Hatteras, NC

Haven Foundation Inc., Parma, OH

Haven House of Pickaway County,
Circleville, OH

Helping Hand Group Incorporated,
Indianapolis, IN

Helping Miami Rebuild Inc., Miami, FL

Helping Others Purse Excellence Hope,
Birmingham, AL

Hope Community Charitable Trust,
Plano, TX

Hope for Life, Westchester, OH

Hope House-Franklin County Christian Caring Center Inc., Ottawa, KS

Hope House of Delaware Valley, Rosemont, PA

Jacksonville Concert Ballet Company Inc., Jacksonville, FL

Jacksonville Education Foundation Inc., Jacksonville, TX

Jaguars Amateur Basketball Organization of Prince Georges, Laurel, MD

James Memorial Preservation Society LTD, Williston, ND

Kankakee Valley Tennis Association Inc., Bourbonnais, IL

Kansas City African Tennis Association, Kansas City, MO

Kansas Crime Prevention Association, Salina, KS

Kansas Institute on Alcohol and Other Drug Abuse in Higher Education, Topeka, KS

Latrobe Chapter Society of Architectural Historian, Washington, DC

Lee Headquarters Trust Inc., Ronceverte, WV

Leesville-Vernon Boys and Girls Club Inc., Leesville, LA

Legal Aid Society of the Martin County Bar Association Inc., Jensen Beach, FL

Legal Assistance for Vietnamese Asylum Seekers, Fairfax, VA

Lehighon Ambulance Association Inc., Lehighon, PA

Lend a Hand Inc., Fort Smith, AR

Lesbian Gay and Bisexual Community Center Inc., Miami Beach, FL

Mindpower Incorporated, Hammond, IN

Mini-Productions Inc., Pittsburgh, PA

Ministerio Torre Fuerte Inc., Miami, FL

Ministries of Faith Hope and Love Inc., Jacksonville, FL

Ministry Center Inc., Lima, OH

Ministry for Theological Education, Memphis, TN

Minnesota Deaf Skiers Association, St. Paul, MN

Minnesota Environmental Initiative Inc., Minneapolis, MN

Minnesota Foundation for Communication and Education Through Storytelling, Minneapolis, MN

Minnesota Ninth District American Legion Band, Inc., Crookston, MN

Minnesota Walk to Emmaus Inc., Oakdale, MN

Minolas Place of Texas Inc., Houston, TX

Minority Advisory Panel, Southfield, MI

Miracle House Ministries Inc., Fort Lauderdale, FL

Network Ministries Inc., Tallahassee, FL

Network of Ambassadors NOA Foundation, Omaha, NE

New Abundant and Everlasting Life Ministries, Inc., Naperville, IL

New Beginnings Day Care & Pre-School, Inc., Clyde, KS

New Caney Horizons Inc., New Caney, TX

New Center North Neighbors, Detroit, MI

New Century Learning & Development Center, Inc., Duluth, MN

New Covenant Ministries Counseling and Training Center, Mesa, AZ

Stafford County Alcohol and Drug Services, Inc., St. John, KS

New Day Multi Purpose Service Center, Inc., Detroit, MI

New Directions Association, Washington, DC

New Directions Training USA Inc., Cave Creek, AZ

New Dominion Housing Inc., Norfolk, VA

New Focus Tennessee, Parrottsville, TN

New Friends Inc., Altamonte Springs, FL

New Generation Youth Center Inc., Plymouth, NC

Norma B. Summerville Scholarship Foundation, Akron, OH

Norma Wilson Ministries Inc., Harrison, AR

Norman Life Services Inc., Norman, OK

North American Conference for Itinerant Evangelists, Minneapolis, MN

North American Strawberry Growers Research Foundation, Inc., Amherst, OH

North Bean Street Neighborhood Association, Spartanburg, SC

North Canton Chautauqua Foundation, Inc., Canton, OH

North Carolina Shakespeare Festival Endowment Fund, High Point, NC

North Carolina Interfaith Network on Alcoholism and Other Drug Abuse, Kannapolis, NC

North Central PA Military Museum Inc., Williamsport, PA

North Dade Trauma Center Inc., Sunny Isles, FL

North Detroit Jets Athletic Association, Detroit, MI

North Ellis County Economic Development Commission, Inc., Red Oak, TX

North End Dental Care Assistance Inc., Flint, MI

North Henry Athletic Association Inc., Stockbridge, GA

North Jefferson Charity Run, Gardendale, AL

North Muskegon Booster Club Inc., N. Muskegon, MI

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.