

Foundations Status of Certain Organizations

Announcement 98-28

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:

Adams House, San Rafael, CA

Adelaide Hollander Scholarship

Foundation, Inc., Pomona, NJ

Alliance for a SAFER Greater Detroit,
 Detroit, MI
 American Homeowners Resource Center,
 San Juan Capistrano, CA
 Bradley Creek Extension Homemakers
 Club, Wilmington, NC
 Central Pittsburgh Amateur Hockey
 Association, Pittsburgh, PA
 Chautauqua Group, Boulder, CO
 Chemical People of Charles County Inc.,
 LaPlata, MD
 Cheniere Hurricane Centennial, Cut Off,
 LA
 Cherokee Chief Indian Ministry Inc., Hot
 Springs, AR
 Cherokee Strip Centennial Corporation,
 Perry, OK
 Chevra Kadisha of Houston Inc.,
 Houston, TX
 Chicago Black Horse Troop Association
 Inc., Rockford, IL
 Chicago Breakthrough Foundation,
 Chicago, IL
 Chicago Printing Ink Production Club,
 Inc., Hickory Hills, IL
 Chief Frank Fools Crow Memorial
 Foundation and Humanitarian Fund,
 Pine Ridge, SD
 Community Chiropractic Health Clinics
 of California, Inc., Oroville, CA
 Delray Beach Community Development
 Corporation, Delray Beach, FL
 Delta Axis Inc., Memphis, TN
 Delta Blues Educational Fund,
 Clarksdale, MS
 Deming Youth Center Incorporated,
 Deming, NM
 Dendron Volunteer Fire Dept Inc.,
 Dendron, VA
 Denim & Lace Inc., Lamar, CO
 Denton Youth Football Association Inc.,
 Denton, TX
 District of Columbia Comprehensive
 Aids Resources & Education,
 Washington, DC
 Divorce Center Inc., New Orleans, LA
 Dixie Manor Resident Management,
 Pinson, AL
 DMC-Midwives Inc., Detroit, MI
 DMC-OBGYN Inc., Detroit, MI
 Economic Services Inc., Madison, FL
 Ecorse Resident Council, Ecorse, MI
 Ed U Care Child Development Center
 Inc., Kansas City, MO
 Edu-Quest Education Foundation Inc.,
 Virginia Beach, VA
 Educaring Inc., Tucson, AZ
 Educate America First Foundation,
 Littleton, CO
 Education and Auditory Resource
 Services, Jackson, MS
 Education First Foundation Inc., Palm
 Beach Gardens, FL
 Edwards County Healthcare Foundation,
 Kinsley, KS
 Egg Harbor Township Community
 Playground, Pleasantville, NJ
 El Paso Metro Police Activities League
 Inc., El Paso, TX
 El Paso Music Teachers Association, El
 Paso, TX
 Emporia Basketball Club Inc., Emporia,
 KS
 Engine House No. 5 Foundation,
 Allendale, MI
 Environmental Concerns Inc., Lafayette,
 LA
 Envision Inc., New Orleans, LA
 Extended Health Care Services Inc.,
 Montclair, NJ
 Fayette County Crisis Pregnancy Chapter
 Inc., Fayetteville, GA
 Federation for Civic Action Incorporated,
 Milwaukee, WI
 Feener Family Ministries, Olive Branch,
 MS
 Fellowship Christian Center, Omaha, NE
 Fellowship Foundation, New Orleans,
 LA
 Financial Responsibility Advocacy
 Project, Washington, DC
 Fire Instructors Association of North
 Texas Inc., Bedford, TX
 Fire Museum of Texas Association Inc.,
 Beaumont, TX
 First Christian Church Early Childhood
 Development Center, Beckley, WV
 First Coast Chapter of Tuskegee Airmen
 Inc., Jacksonville, FL
 First Impressions, Cleveland, TN
 First Trees for the World Foundation Inc.,
 Washington, DC
 Fisher Community Foundation for
 Educational, Champaign, IL
 Foster Children of Johnson County Inc.,
 Leawood, KS
 Foundation for Abused and Neglected
 Children, Dallas, TX
 Foundation for Advanced Studies Inc.,
 Coralville, IA
 Foundation for Allied Conservative
 Therapies Research, Lawrence, KS
 Foundation for Homecare Inc.,
 Wilmington, NC
 Foundation for Nager and Miller
 Syndromes, Glenview, IL
 Foundation for Northern Thailand
 Scholarship, Humble, TX
 Fund 2000, Gastonia, NC
 Gordon Junior Sandhills Wrestling
 Association, Gordon, NE
 Goshen Community Theatre Inc.,
 Goshen, IN
 Gospel Light Ministries Inc., Madison,
 TN
 Gospel Music Workshop of America New
 Orleans Chapter, New Orleans, LA
 Gospel Singers Inc., Dallas, TX
 Governors Commission on Educational
 Choice, Akron, OH
 Grace Emory Foundation Inc., Doraville,
 GA
 Grace House Deborah M. Barker,
 Marion, IN
 Grace Ministries International, Rochester,
 MN
 Grace Pavilion Foundation, Northbrook,
 IL
 Grove Outreach Inc., Coconut Grove, FL
 Guardian Ad Litem Advisory Board of
 Charlotte County Inc., Punta Gorda, FL
 Gwinnett County Childrens Association,
 Inc., Lawrenceville, GA
 Habersham County Council on Child
 Abuse Inc., Clarkesville, GA
 Habilitation Concepts Inc., Fort Worth,
 TX
 Haitian Relief V A D I G Inc., Boynton
 Beach, FL
 Hamblen Adults Working for Kids Inc.,
 Morristown, TN
 Hamblen County Recreational Flag
 Football Association, Russellville, TN
 Hamblen Museum of Glass and Antiques,
 Lebanon, TN
 Hamilton Housing Development
 Corporation, Cincinnati, OH
 Hampton Apple Tree Club House Inc.,
 Hampton, VA
 Hancock County Food Pantry Inc., Bay
 St. Louis, MS
 Handicapped Transportation Inc.,
 Oklahoma City, OK
 Handicapped Veterans Society Inc.,
 North Miami Beach, FL
 Hands for Humanity Inc., Frenchburg,
 KY
 Hands Healing Hearts, Miami, FL
 Hands on Battle Creek Museum, Battle
 Creek, MI
 Hannahs House Inc., Louisville, KY

Hanner Summer Camp Inc.,
Chattanooga, TN

Happy Birthday Jesus Foundation,
Bellbrook, OH

Happy Christian Homes Inc., Tempe,
AZ

Harborside Performers Inc., Punta Gorda,
FL

Harc IV Housing Inc., Birmingham, AL

Hardcore Evangelistic Ministries Inc.,
Dallas, TX

Harrah Senior Housing Corporation II,
Harrah, OK

Harris County Friends of the Library,
Katy, TX

Harrison County Conservation Society
Inc., Marshall, TX

Harvard Club of San Antonio, San
Antonio, TX

Harvest Hands, Grand Blanc, MI

Harvest Homes Inc., Kokomo, IN

Harvey Oilers Booster Club Inc., Harvey,
LA

Help Inc., Baltimore, MD

H I M Incorporated, Raleigh, NC

H O M E, Washington, DC

H O P E Center Inc., Abilene, KS

House of Prayer Ministries, Efland, NC

House of Prayer Ministry Inc., Gonzalez,
LA

House of Ruth Inc., Louisville, KY

Institute for Biodynamic Shelter, Inc.,
Waldoboro, ME

Institute for International Initiatives Inc.,
Austin, TX

J & M Therapeutic Foster Group Home,
Houston, TX

J and M Moore Foundation, Duluth, MN

J C Bubb Rudd Foundation Inc.,
Beaumont, TX

Jacksonville Area Caring for Kids Inc.,
Jacksonville, FL

Jesus Christ Evangelistic Ministries,
Delaware, OH

Kairos Center for Spiritual Renewal Inc.,
Mason, TX

Kakapo Rescue, Salt Lake City, UT

Kalamazoo Alternative Housing Inc.,
Kalamazoo, MI

Korean American Heritage Foundation,
Inc., San Francisco, CA

LA Federation of Families, Covington,
LA

La Maison De Beaux Arts Co., New
Orleans, LA

Laurinburg Homework Center Inc.,
Laurinburg, NC

Lawndale Apartments Inc. Non Profit
Housing Corporation, Mt. Pleasant, MI

Lawrence County Minority Economic
Trade and Development Association,
Ironton, OH

Lawrence-Douglas County Coalition for
the Homeless Inc., Lawrence, KS

Lawton Education Foundation Inc.,
Mattawan, MI

Laynor Foundation, Scottsdale, AZ

Leann J Hauptman Foundation Inc.,
Bethesda, MD

Learning Disabilities Association of
McLennan County, Waco, TX

Learning for Everyone Inc., Americus,
GA

Lebanon Girls Softball League, Lebanon,
MO

Ledbetter Community Development
Corporation, Dallas, TX

L W G Family Ministries Inc., Many, LA

L Y Dean III Foundation Inc., Eufaula, AL

L Y O A Cancer Support Group,
Houston, TX

M A D Dads of Martin County Inc.,
Stuart, FL

Mac House Inc., Houston, TX

MacGregor Area Community
Development Corporation, Houston,
TX

Macon County Role Model Association,
Tuskegee, AL

Madison Brown Scholarship Fund Inc.,
Gibsonville, NC

Madison Community Housing
Incorporated, London, OH

Madison Curling Foundation Inc.,
Madison, WI

Madisonville Hopkins County Labor-
Management Committee, Inc.,
Madisonville, KY

Magalit, Bedford, TX

Magdalena Youth Athletics Association,
Magdalena, NM

Maggie Valley Police Association,
Maggie Valley, NC

Main Street Clarksville Inc., Clarksville,
TN

Main Street Ozark Inc., Ozark, AR

Make It Live Productions, Chicago, IL

Malinis Dances of India, Ann Arbor, MI

Mallard Bryant Smith Inc., Alliance, OH

Man-Environment Relations Research,
Chesapeake Beach, MD

Mancelona Area Resource Conservation
Coalition, Mancelona, MI

Mandalay Community Center Inc.,
Westminster, CO

Mandt Community Center Inc.,
Stoughton, WI

Manhattan Marlins Inc., Manhattan, KS

Marathon County Crime Stoppers,
Weston, WI

Marbled Ball Kids Inc., Houston, TX

Margil House of Studies, Houston, TX

Marin City Childrens Church, San
Francisco, CA

Marion County Alliance of
Neighborhood Associations, Inc.,
Indianapolis, IN

Marion County Community
Development Corporation, Ocala, FL

Marion County Historical Society, Buena
Vista, GA

Mark Wanker Ministries Inc., Jackson,
MS

Marquette Fine Arts Council Inc.,
Marquette, KS

Marriage Impact Ministries Inc., Phoenix,
AZ

Mars Mission International, Houston,
TX

Martha Mary House for Women &
Children, Berryville, AR

Meadows Healthcare Resources, Inc.,
Vidalia, GA

Mid-South Transportation Management,
Memphis, TN

Middle East Medievalists, Northbrooke,
IL

Middletown Athletic Association,
Levittown, PA

Midland Area Aids Support Inc.,
Midland, TX

Midwest Center for Arts, Minneapolis,
MN

Midwest Civic Council, Detroit, MI

Midwest Regional Space Center, Cedar
Rapids, IA

Midwest YMCA of America, Chicago, IL

Militant Church of the Fields, Big Horn,
WY

National Association of Black
Communications Professionals,
Columbia, MD

National Association of Planning
Councils, Oklahoma City, OK

National Association of Resident
Management Corps, Washington, DC

National Association of Sportsman
Legislators, Knoxville, TN

National Black Music Caucus,
Philadelphia, PA

National Center for Mood Disorders,
Houston, TX
National Childrens Assistance
Association, Searcy, AR
National Church Residences of
Charleston, WV, Columbus, OH
National Coalition of 100 Black
Children, Inc., Jackson, MS
National Computer Society of the Deaf,
Woodridge, IL
The National Dorymens Association,
Mission Viejo, CA
Nazareth Communications, Inc.,
Greenville, SC
Nellys Puppet Theatre Company,
Lexington, KY
North Penn Improvement Association,
Hatfield, PA
North Royalton Playground Fund, North
Royalton, OH

North Woods Fishing Club, Mishawaka,
IN
Northeast Denver Learning and Resource
Center, Inc., Denver, CO
Northeast Neighborhood House Inc.,
Washington, DC
Northern Business Aids Project,
Woodstock, IL
Northern New Jersey Christian Life
Coalition, Inc., Wyckoff, NJ
Office of Croatian Affairs, South San
Francisco, CA
Resident Association Members, Johnson
City, TN
San Diego Family Day Care Association,
Inc., Escondido, CA
Sash Inc., Glendale, MD
Seagoville Area Soccer Association,
Seagoville, TX

Society for Cinephiles-Cinecon, Inc., Los
Angeles, CA
Southern Burn Foundation, Inc., Augusta,
GA
Visual Pen Pals Inc., Atlanta, GA
Voices Past Inc., Tulsa, OK

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.