

Foundations Status of Certain Organizations

Announcement 98-37

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:

Hospice of the Heart Inc., Whitney, TX
Hot Rod Hundley Foundation, Salt Lake City, UT
Hot Springs Documentary Film Festival, Hot Springs, AR
Hugs Inc., Paulsboro, NJ
Human Touch, Kansas City, MO
Humane Society of Van Buren County, Spencer, TN
Humanitarian Aid for Ethiopia, Washington, DC
Humanities Corporation, Phoenix, AZ
Hundred Club of Alvin, Alvin, TX
Hundred Club of Greater Charleston Inc., Charleston, SC
Hungarian Baptist Union of Romania Incorporated, Dallas, TX
Hunterdon County Housing Corporation, W. Orange, NJ
Huntsville Firefighters Retirees Association Inc., Huntsville, AL
Hurricane Andrew Relief Association of IRS Employees, Plantation, FL
Hurricane Proof and Flood Resistant Housing Foundation, Houston, TX
Hutchinson Archives Inc., Hutchinson, KS
Hyde County Childrens Center Inc., Engelhard, NC
Hydrocephalus Association of Philadelphia, Philadelphia, PA

Hytowl Inc., Chicago, IL
Jireh Development Corporation, Cincinnati, OH
Joe Wibel III Memorial Scholarship Fund, Crossville, TN
Joedy P. Hendrix Jr. Ministries Inc., Checotah, OK
Joeys Shelter Inc., Atlanta, GA
John & Lisa McDaniel Ministries Inc., Memphis, TN
John Christian Charity Trust Inc., Pittsburgh, PA
Johnson County Fire Training Association Inc., Cleburne, TX
Johnson Volunteer Fire Department, Ellisville, MS
Jr Pantherettes, Newark, OH
Just Because Inc., Arvada, CO
Just for the Kids of N P C Inc., Danville, IN
Justice Building Inc., Corpus Christi, TX
Juvenile Officers Association of Michigan & Ontario, Detroit, MI
Juvenile Awareness in Law Enforcement and Life Inc., Lithonia, GA
Kent County Central Committee, Grand Rapids, MI
Kentucky Baptist Disaster Relief Southeastern Region, Barbourville, KY
Kentucky Center To Prevent Gun Violence, Prospect, KY
Kentucky Educational Fund for Handicap Children Inc., Frankfort, KY
Kentucky High School Junior All Stars Inc., Madisonville, KY
Kentucky Homeless Shelter Inc., Detroit, MI
Kentucky Recycling Association Inc., Independence, KY
Kentucky Refugee Ministries Inc., Louisville, KY
Kentucky Society of Healthcare Planning and Marketing Inc., Louisville, KY
Kerr County Sheriffs Reserve, Kerrville, TX
Kids for Education, Dearborn Heights, MI
Kids Like Me of Johnson County, Shawnee Mission, KS
Kids Network Inc., Superior, WI
Kids Unlimited, Tucson, AZ
Kings Ambassadors Inc., Argyle, TX
Kings Kids Day Care Inc., Gardner, KS
Kingston Township Raiders Junior Football Inc., Shavertown, PA

Kingston Youth League, Chillicothe, OH
Kiwanis Club of Longmont Foundation, Longmont, CO
Kiwanis Club of Sarasota Sunrise Foundation Inc., Sarasota, FL
Kiwanis Park Inc., Irvine, KY
Knightlife Inc., Memphis, TN
Knights of Christ Inc., Clarksville, IN
Knoxville Concert Band, Knoxville, TN
Knoxville Fall Baseball League, Knoxville, TN
Koala Lebanon Alumni Association Inc., Lebanon, IN
Koinonia Agape Ministries Inc., Orlando, FL
Koinonia House of Jackson County, Jackson, MI
Kokopelli Notes, Asheville, NC
Korean American Citizens Coalition, Chicago, IL
Korner Klub Inc., Hillsboro, WI
KPCH Inc., Winston Salem, NC
Krewe of Christmas Inc., New Orleans, LA
Life Choice Mission Inc., Cocoa Beach, FL
Life Conservation Inc., Atlanta, GA
Life Cycle of Indiana Inc., Indianapolis, IN
Life Education Network of Florida Inc., Maitland, FL
Life Giver Inc. of Hampton Roads, Virginia Beach, VA
Life Line Ministries Inc., Lafayette, LA
Life Rescue Mission, Norristown, PA
Life Styles Inc., Hoisington, KS
Life Transition Therapy Institute, Santa Fe, NM
Lifeline Ministries, Marshall, MN
Light Club No. 2 Inc., Jacksonville, TX
Lighthouse Childrens Home and Ministries Inc., Fort Valley, GA
Lil Pardners Child Care and Learning Center Inc., Terrell, TX
Lima Area Parkinson Support Group Inc., Lima, OH
Lincoln County Band Boosters of the Lincoln County Bands, Stanford, KY
Living Alternatives Inc., Tyler, TX
Living Alternatives of Jacksonville Inc., Jacksonville, TX
Living Faith Group A Member Group of Alcoholics Anonymous, Austin, TX
Living Sanctuary of Faith, Broadview, IL
Lloyd E Collins Scholarship Fund, Danbury, NC

Lo-Tech Research & Development Inc.,
St. Petersburg, FL

Los Barrios Unidos Health Foundation,
Dallas, TX

Los-Islenos Heritage & Cultural Society,
Violet, LA

Los Ninos Inc., Albuquerque, NM

Losers Inc., Kennesaw, GA

Lost Pines Industries, Cedar Creek, TX

Lotus Production Company Inc., Kansas
City, MO

Louisiana Cancer Coalition, Baton
Rouge, LA

Louisiana Feed-a-Meal Inc., Ruston, LA

Louisiana Oilmans Charity Invitational
Inc., New Orleans, LA

Love for Children of Clark County,
Jeffersonville, IN

Love Inc. of Bradley County Tennessee,
Cleveland, TN

Love the People Inc., Bozeman, MT

Love To Serve Incorporated, Chicago, IL

Loveland Police Dept. Racing Team,
Loveland, CO

Low Income Housing Foundation of New
Mexico Inc., Albuquerque, NM

Lower 9th Ward Coalition Inc., New
Orleans, LA

Lower Woodville Youth Development
Club, Natchez, MS

LRGS Educational Foundation Inc.,
Baker, WV

Lt. Ben Benjamin O. Davis Jr. Chapter
Tuskegee Airmen, Box Elder, SD

Luis H. Garcia Memorial Scholarship
Fund Inc., Trenton, NJ

Luther Heights Inc., Bettendorf, IA

Lutheran Bears Football Association Inc.,
Saginaw, MI

Lutheran Social Services of the Greater
Charleston Area, N. Charleston, SC

Luthern Family Services of Tennessee,
Knoxville, TN

Lycoming Animal Protection Society
Inc., Montoursville, PA

Lydia Rose Hummel-Dosmann
Educational Foundation Inc.,
Milwaukee, WI

Lyman Adult Foster Care, Detroit, MI

Lyme Disease Institute Inc., Cape
Girardeau, MO

Michael E. Griffith Memorial
Foundation, Inc., Copperas Cove, TX

Michigan Black Shell Service Station
Dealers, Detroit, MI

Michigan Chiropractic Foundation, East
Lansing, MI

Michigan Environmental Trust Ltd,
Bloomfield Hills, MI

Michigan Theatre Center Inc., Detroit,
MI

Mid-Del Food Pantry Inc., Midwest City,
OK

Mississippi Junior Chamber of Source
Foundation, Inc., Meridian, MS

Mississippi Writers Association Inc.,
Jackson, MS

Missoula on Ice Inc., Missoula, MT

Missouri Valley Historical Society,
Bismarck, ND

Missouri Valley Tennis E&R Foundation,
Kansas City, MO

MNI SOSE Water Rights Coalition,
Rapid City, SD

Mobile Beauty-N-Massage Inc., Dallas,
TX

Mobile City Relief, Memphis, TN

Mohave Literacy Council Incorporated,
Fort Mohave, AZ

Moms Day Care Center, St. Thomas, VI

Montgomery Dancers Unlimited, Mt.
Carbon, WV

Montrose Community Foundation,
Montrose, MI

Monumental Rifle & Pistol Club-Junior
Division Incorporated, Clarksville, MD

Moon Hut, Boulder, CO

Mount Pocono Sports Complex Fund
Committee, Inc., Mt. Pocono, PA

Mountain State Art and Craft Fair
Scholarship and Grant Fund, Kenna,
WV

Mount Sneffels Education Foundation,
Ridgway, CO

Mount Zion Fellowship Inc., New Bern,
NC

Mountain Meadow Ranch Bible Camp,
Phoenix, AZ

Mt. St. Alban Independent Scholastic
Newspaper, Inc., Washington, DC

Mt. Vernon Optimist Youth Baseball-
Softball, Inc., Mt. Vernon, IL

Multi-Cultural Initiatives Alliance, St.
Paul, MN

Muslimat Al Nissa Jamiyatt Inc., Atlanta,
GA

Mustard Seed Ministries Inc.,
Springfield, IL

My Brothers Keeper Ministry Keepers
Inn, Youngstown, OH

My Friends House Inc., College Park,
GA

My Life Development Corps, Decatur,
GA

Neighborhood Senior Center Inc., New
Orleans, LA

Neighborhood Visions Inc., Kansas City,
KS

Neolaia of Pasco Inc., Holiday, FL

New Hanover Adolescent Health
Council, Incorporated, Wilmington,
NC

New Hope Baptist Ministries of Summit
County-Akron, OH, Akron, OH

New Hope Boys Ranch Inc., Overton, TX

New Hope for Tomorrow Foundation,
Columbus, OH

New Hope Housing Ministries Inc.,
Hudsonville, MI

New Horizons Community Services Inc.,
Prescott Valley, AZ

New Life Programs Inc., Dawsonville,
GA

New Mexico Clogging Association,
Albuquerque, NM

New Mexico Elite Volleyball Club,
Albuquerque, NM

New Mexico National Guard Historical
Foundation, Inc., Santa Fe, NM

New Mexico Open Land Trust, Santa Fe,
NM

New Mexico State D A R E Board, Santa
Fe, NM

New Orleans Technology Council
Corporation, New Orleans, LA

New World Foundation Inc., Miami, FL

O. J. Esquivel Foundation, Kingsville,
TX

Oak Cliff Christian Housing Inc., Dallas,
TX

Oak Grove Missions to Russia,
Poplarville, MS

Oconto Falls Area School Age Child Care
Inc., Oconto Falls, WI

Oconto Falls Partners in Education Inc.,
Oconto Falls, WI

Odessa Pony League, Odessa, MO

Ofallon Community Center Inc., Ofallon,
IL

Office of Black and Minority Health for
the State of Wisconsin, Glendale, WI

Ohio Entrepreneurship Association,
Reynoldsburg, OH

Ohio Eta Foundation of Sigma Phi
Epsilon, Cincinnati, OH

Ohio Leadership Institute Inc., Ironton,
OH

Ohio Psychiatric Nurses Network,
Cleveland, OH

Ohio Schools Development Corporation,
Columbus, OH

Ohio Valley Harvest Inc., Wheeling, WV

Oki Wildlife Cooperative, Pleasant Plain, OH

Oklahoma Association of Resource Conservation & Development Councils, Burns Flat, OK

Oklahoma Association of Scholars, Oklahoma City, OK

Oklahoma Special Rescue Team Inc., Duncan, OK

Oklahoma Tamil Sangam, Oklahoma City, OK

Oklahoma Toxics Campaign Fund Inc., Oklahoma City, OK

Okmulgee Art Guild Inc., Okmulgee, OK

Olathe Sister Cities Association Inc., Olathe, KS

Old Camp Meeting Ministries, Arlington, TX

Old East Dallas Renaissance Project, Dallas, TX

Old Fourth Ward Redevelopment Inc., Atlanta, GA

Old Mill Hill Society Inc., Trenton, NJ

Old Neighborhood Rehab Inc., Springfield, IL

Old Rockport Inc., Rockport, IN

Oldham County Heritage Farm and Branch Museum of Vega Texas Inc., Vega, TX

Olive Gardens Development Corporation Inc., Brinly, AR

Omaha South High School Alumni Association, Omaha, NE

Omega Kappa Kappa Gamma Educational Foundation, Leawood, KS

One Love Inc., Savannah, GA

One Veterans Crusade for Christ Inc., Green Cove Springs, FL

One World Now Inc., Houston, TX

Onslow Arts & Crafts Association, Jacksonville, NC

Open Air Recovery Productions Inc., Seminole, FL

Open Door Health Clinic Inc., Frankfort, IN

Open Door Theater Inc., Ft. Wayne, IN

Opera Piccola, Arlington, VA

Operation Education Incorporated, Plainsboro, NJ

Operation Fresh Start, Columbus, OH

Operation Luz de Sol Incorporated, Washington, DC

Operation Orphan Wildlife Rehabilitation, Akron, OH

Operation Playground, Crystal Lake, IL

Operation Reach Out, Detroit, MI

Orange County Radio Amateurs Incorporated, Chapel Hill, NC

Orchard Manor Resident Management Corporation, Charleston, WV

Organico Institute Corporation, Ashland, WI

Orion Institute, Salt Lake City, UT

Orlando Wheelchair Games Inc., Orlando, FL

Orthopaedic Research Foundation Inc., Fayetteville, AR

Osage Community Day School Inc., Aurora, CO

Osceola County Intergroup of Alcoholics Anonymous, St. Cloud, FL

Osprey Baseball Alumni Club, Savannah, GA

Others Inc., Atlanta, GA

Ottawa Kiwanis Retirement Community Inc., Ottawa, OH

Our Children in the Courts Foundation, Chicago, IL

Our Daily Bread of Bradenton Inc., Bradenton, FL

Our Industries, San Marcos, TX

Our Jobs Our Children Our Future Inc., Huntington, WV

Our Little Angels Inc., Lebanon, IN

Outreach Community Services Inc., Lake Providence, LA

Outreach Ministries Inc., Green Forest, AR

Owen County Art Guild Inc., Spencer, IN

Owensboro Metropolitan Parks Foundation Inc., Owensboro, KY

Owl Feather War Bonnet Womens Resource Center, St. Francis, SD

Ozark Alternative Crop Education Training and Promotion Association Inc., Searcy, AR

Ozarks 285 Amateur Radio Club, Clarksville, AR

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.
