organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

Paddock Bath and Tennis Club Inc., Florissant, MO

Painted Desert Demonstration Projects Inc., Flagstaff, AZ

Palo Pinto Humane Society Inc., Mineral Wells, TX

Former Public Charities. The following

organizations (which have been treated as

Panhandle Crimestoppers Inc., Guymon,

Panther Baseball Club Inc., Arlington, TX

Panther Soccer Booster Club Inc., Miami,

Paola Free Library Foundation, Paola, KS Paramedic Relief Network, Maryland Hts. MO

Pard Athletic Club Inc., Marrero, LA Parent Relative Organization for Oakwood Facilities Fund Inc., Covington, KY

Parent Support Network, Lansing, MI Parenting Place, Southfield, MI Parents Against Community Crime Organization Pacco Inc., Houston, TX

Parents and Kids Together Inc., Potomac,

Parents Empowered To Save Teens Inc., Mt. Pleasant, SC

Parents Re-Establishing Independent Development and Encouragement Pride, Phoenix, AZ

Parents Reaching Out, St. Charles, MO Parents Who Care Inc., Tipp City, OH Park Hill Literacy Inc., Denver, CO Park Place Group Inc., Pinellas Park, FL Parke-Vermillion Community Education & Employment Corporation, Clinton, IN

Parkway Pride Inc., Keslers Cross Lanes, WV

Partners in Education Inc., Poneto, IN Partners in Education Inc., Roanoke, AL Partners With Youth Foundation, Springfield, MO

Partnership Against Racism, Chicago, IL Partnership for Families Inc., Greenville, SC

Pat Rush Ministries Inc., Titusville, FL Pathfinders of Indiana Inc., Goshen, IN Pathway Ministries Inc., Louisville, KY Pathway of Light, Columbus, OH Patidar Cultural Association of USA Inc., Stanhope, NJ

Patrick M. Gagliardi Foundation, Sault Ste Marie, MI

Paul Gage Ministries, Bedford, TX Paul S. Morton Scholarship Foundation Inc., New Orleans, LA

Paulding County Genealogical Society, Paulding, OH

Payson Choral Society, Payson, AZ Peace and Joy Ministries Inc., Haysville,

Peaceful Dove Enterprises Incorporated, Palm Bay, FL

Peaceful Valley Ranch, Westminster,

Pediatric Assistance International Inc., Ann Arbor, MI

Pee Dee Electric Trust, Darlington, SC Pegasus Incorporated of South Carolina, Blacksburg, SC

Pennsylvania Elk Foundation, Reading, PA

Pennsylvania Quality Leadership Foundation Inc., Harrisburg, PA

Pennsylvania Religious Coalition for Abortion Rights, Philadelphia, PA

Penumbra U S A Inc., Shaker Hts, OH People Against Cigarette Smoke PACS Inc., Destreham, LA

People First of Illinois, Wayne, IL People Help People Face to Face Inc.,

Evanston, IL People Helping People-Disaster Relief Inc., Teaneck, NJ

People Organized for Excellence in Education, Beaumont, TX

Peoples Community Hope for Homes Inc., Westland, MI

Performing Artists Network Inc., Linwood, NJ

Performing Arts League Inc., Cleveland,

Petoskey Youth Soccer Association, Petoskey, MI

Petra Ministries Inc., Glendale, AZ Pets for the Elderly Foundation, Cleveland, OH

PFLAG Suburban Chicago—Parents Families and Friends of Lesbians and Gays Inc., Downers Grove, IL

Phase I Colorguard, St. Louis, MO Phenix City Education Foundation Inc., Phenix City, AL

PHFD Womens Association, Prospect Heights, IL

Philadelphia Korean War Veterans Memorial Inc., Philadelphia, PA Philadelphia Student Athletes Inc., Parkesburg, PA



## Announcement 98-41

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.

Philip Simmons Foundation Inc.,
Charleston, SC
Philippine Development Forum,
Washington, DC
Phineas Newborn Jr. Fam Foundation,
Memphis, TN
PHS Community Development
Corporation, Detroit, MI
Pictorial Research LTD Inc., West Des

Moines, IA
PIN—People in Need, Gowen, MI
Pinellas Pioneer Settlement Inc., St.
Petersburg, FL
Pioneer Artists Inc., Dodge City, KS

Pioneer Historical Museum & Interpretive Center, Ft. Laramie, WY Pipestone Performing Arts Center Inc., Pipestone, MN

Pitre Vision Home, Dallas, TX Pitt County Helping Hands Inc., Greenville, NC

Pitt-Greenville Opportunities Industrialization Center Inc., Greenville, NC

Pittsburgh Ensemble Theatre Company, Pittsburgh, PA

Pittsburgh Young Professionals Inc., Pittsburgh, PA

Plaisance Mortagage Corporation, Opelousas, LA

Plano Housing Corporation, Plano, TX Plants for Clean Air Council Inc., Mitchellville. MD

Plateau Youth Center, Olathe, CO Pleasant Hill Child Enrichment Center, Pleasant Hill, TN

Pleasant Prairie Professional Police
Association, Pleasant, WI

Poinciana Youth Baseball, Poinciana, FL Poindexter Ministries Inc., Washington, DC

Point Pleasant Community Association Inc., Point Pleasant, PA

Police Athletic League of Port Orange Inc., Port Orange, FL

Police Benevolent Fund Inc., Atlanta, GA Porter County Champs Inc., Valparaiso, IN

Portsmouth Inner City Development Corporation Housing Association II, Portsmouth, OH

Positive Approach Inc., Victoria, TX Positive Changes Incorporated,

Lewisburg, PA

Positive Direction for Youth Inc., Greensboro, NC

Positive People Inc., Chicago, IL Positive Support Institute, Trenton, MI Possibilities Productions Unlimited, Denver, CO

Postal Employees-John Miller Scholarship Fund, Roseville, MN

Pottawatomie Indian Museum Polyak Foundation Inc., Beverly Shores, IN

Power Connection Ministries Inc., Kingwood, TX

Power of Praise Ministries Inc., Cleveland, SC

Power Partenting Association Inc., Ellicott City, MD

Practical Christian Services Inc., Concord, NC

Prairie Dance Theatre, Clinton, IL Praying Tobacco Charitable Organization, Wakpala, SD

Preble County Dare Inc., New Paris, OH Precinct 2 Mounted Patrol of Harris

County, Houston, TX

Pregnancy Care Center of Fairfield County Inc., Lancaster, OH

Premiere Musical Theater Warehouse, Denver, CO

Prep Alumni II, Waukegan, IL Prespress Publishing of Michigan, Kalamazoo, MI

Presby Tips Foundation, Cairo, IL Presbyterian Coalition for Loving Justice, Washington, DC

Preserve the Schuyler Colfax House, Wayne, NJ

Press Club of Houston, Houston, TX Press Club of Houston Educational Foundation Inc., Houston, TX

Preventive Aging Center Inc., South Amboy, NJ

Pride of Tennessee Education Foundation, Nashville, TN

Primary Resource Developers Group Inc., Norcross, GA

Prince Frederick Foundation, Raleigh, NC

Prince Hall Foundation Inc., North Brunswick, NJ

Prisoners Against Crime, Lakewood, CO

Proclaim Ministries Inc., Rockford, IL Professional Training Institute Inc., Silver Spring, MD

Professionals for Houstons Homeless, Spring, TX

Professions of Edgewood, San Antonio, TX

Program of Emmanuels Hands, Allentown, PA

Progress for Youth Inc., Mountain Home, AR

Progressive Foundation for Social Responsibility, Eden Prairie, MN Project D A R E Drug Abuse Resistance Education for Maury Co., Columbia,

Project Help Inc., Sweetwater, TN
Project Independence Incorporated of
Sedgwick County, Wichita, KS
Project Intercept, Denver, CO
Project Jericho, New Orleans, LA
Project Kids Inc., Allen, TX
Project Match Incorporated, Smyrna, GA
Project Me Inc., Tucson, AZ

Project New Smile, Baltimore, MD Project Playground—Central Park, Beaumont, TX

Project Reach Out Incorporated Pro Inc., Indianapolis, IN

Project-Rescue Band, Sheffield Lake, OH Project Safe House Inc., Atlanta, GA Project Second Chance Inc., Cleveland,

Project Self-Help, Beaumont, TX Project Victory Inc., Pompano Beach, FL

Promise Land Community Shelter, Detroit, MI

Promises People Reaching Out Ministering in Spiritual Emotional Support Inc., Longmont, CO

Promoting African American Success in Schools, Fort Worth, TX

Promoting Animal Welfare Society Inc., Muskogee, OK

Prophetic Insights Inc., Fletcher, NC Prospect Plains Housing Corporation, Monmouth Junction, NJ

Providers of Encouragement and Assistance To Restructure Your Life, Houston, TX

Providing for the Needy Inc., Louisville, KY

Psychiatrists for Better Psychiatry Inc., Louisville, KY

Public Service Telecommunications Corporation International, Arlington, VA

Puebloans Against Violent Environment, Pueblo, CO

Puerto Rico Society of Cleveland, Lakewood, OH

Pulliam Ministries Inc., Tulsa, OK Purr-Fect Haven Inc., San Antonio, TX

Pushkin Goncharov Historical Foundation, Greenwood Village, CO

Quad Cities Womens Encouragement Board Inc., Bettendorf, IA Quality Nutrition for Kids, Houston, TX

May 18, 1998 26 1998–20 I.R.B.

Queen Annes County Watermans	classification as a public charity or as a pri-	ruling or determination letter as provided
Festivals, Inc., Queenstown, MD	vate operating foundation, the Internal	in section 1.509(a)-7 of the Income Tax
Quilt Guild of Greater Victoria Inc.,	Revenue Service will issue a ruling or de-	Regulations. It is not the practice of the
Victoria, TX	termination letter with the revised classifi-	Service to announce such revised classifi-
If an organization listed above submits	cation as to foundation status. Grantors and	cation of foundation status in the Internal
information that warrants the renewal of its	contributors may thereafter rely upon such	Revenue Bulletin.