

Foundations Status of Certain Organizations

Announcement 98-44

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:

AA Raider's Youth Sports Organization, Pasadena, MD
ACAP Austin Cen- Tex, Austin, TX
AGAPE Outreach Ministries Incorporated, Yeadon, PA
Aman Inc., New Orleans, LA
Amateur Sports Foundation, Omaha, NE
American Dance Theatre, Dallas, TX
Animals Have Rights Too, Warren, MI
Arts for Education Inc., Half Moon Bay, CA
Atrium Society, Houston, TX
Ballinger Meals on Wheels Inc., Ballinger, TX
Barbara Loey Child Development Centers Inc., Concord, CA
Bayc Inc., Osseo, MN
Bike-a-Thon Inc., Dayton, OH
Blackwater Preservation Society, Blackwater, MO
Boone County Courthouse Square, Columbia, MO
Bradshaw Mountain Babe Ruth Association, Dewey, AZ
Camden County College Foundation Inc., Blackwood, NJ
Camp All American Inc., Duluth, GA
Center for Peacekeeping Studies, Washington, DC
Chicago Allcity Performing Arts Parent Group, Forest Park, IL

Children's Assistance Programs Inc., Berea, OH
Clay County Economic Development Organization Inc., Brazil, IN
Concerned Black Men of Lufkin Texas Inc., Lufkin, TX
Cread, Sierra Vista, AZ
Dalo Ministries Corp., Deer Trail, CO
Delaware Mental Health Consumer Coalition Inc., Wilmington, DE
Earth Day New Jersey Inc., Bloomfield, NJ
East Pennsboro Aquatic Association, Mechanicsburg, PA
El Paso Soap Box Derby Inc., El Paso, TX
Elmwood Park Education Association Philanthropic Fund, Elmwood Park, NJ
Empower Incorporated, Albuquerque, NM
Family Tyes Inc., Pittsburgh, PA
First Choice Community Services Inc., Dallas, TX
Fort Bridger Historical Rendezvous Site, Rock Springs, WY
Foundation for Women in Need of General Services, Inman, SC
Friends of Southern University-Shreveport, Shreveport, LA
Glacier Foundation Non Profit Housing Association, Seattle, WA
Grand Rapids EC Foundation Inc., Marne, MI
Greater Dallas Hispanic Community Services Corporation, Dallas, TX
Griffith School PTG, Ferguson, MO
His Touch Ministries Inc., Houston, TX
Hopkins County Aquatics Club Inc., Madisonville, KY
Houston Storytellers Guild, Houston, TX
Indianapolis Children's Theatre Inc., Indianapolis, IN
Lake County Symphony Board Inc., Leesburg, FL
Leedom Parent Teacher Organization, Ridley Park, PA
Lisle Community Band, Lisle, IL
Los Alamos School District Educational Foundation Corporation, Los Alamos, CA
Los Gatos-Saratoga Girls Softball Association, Los Gatos, CA
Made Alive Ministries, Westminster, MD
Make-a-Wish Foundation International, Phoenix, AZ

Marion Harding Academic Boosters, Marion, OH
Mental Health Consumer Advocates of North Dakota, Bismarck, ND
Meriwether Lewis Institute Inc., Helena, MT
Michigan Music Education Multicultural Committee, Ann Arbor, MI
Mississippi River Coalition Inc., Memphis, TN
Missouri River Raiders, Liberty, MO
Moms of Tierra Verde Inc., St. Petersburg, FL
Montessori School of Herndon Parents Teachers Association, Herndon, VA
Mt. Royal String Orchestra, Baltimore, MD
National Tar Wars, Denver, CO
Nebraska Association of Child Care Workers, Lincoln, NE
Nehemiah Youth Mission, Philadelphia, PA
Nightingale Productions, Philadelphia, PA
NJE A Frederick L Hipp Foundation for Excellence in Education, Trenton, NJ
North Bergen Education Association Philanthropic Fund, Neptune, NJ
North Shore Community Theatre, Wilmette, IL
North Valley-Milpitas Bobby Sox Softball, San Jose, CA
OBU Global Options Inc., Shawnee, OK
Okemos High School Parent Group, Okemos, MI
On a Roll Inc., Phoenix, AZ
On Our Own Inc., Chicago, IL
Operation Phone Home a Non-Profit Corporation, Philadelphia, PA
Oregon Community Theatre, Oregon, OH
Other Opera Company, Bethesda, MD
Our God Reigns Mission Inc., Paradise, CA
Our Lady of Tenderness Fraternity Inc., Dallas, TX
Outreach Latin America, Kalamazoo, MI
ORA Productions, Inc., Pittsford, NY
Oakland International Dragon Boat Racing Association Inc., Oakland, CA
Ocean Shores Kiwanis Club Foundation, Ocean Shores, WA
116th Pennsylvania Volunteer Infantry Company B, Monmouth, OR
Operation Field Trip, Los Angeles, CA
Operation-Safe Community, Rowland Heights, CA

Operation Uplift, Oakland, CA
 Opus Seven Opera Company of Detroit,
 Detroit, MI
 Orange County Korean Senior Citizens
 Association, Garden Grove, CA
 Othello Huskie Hoop Club, Othello, WA
 Our Lady of Nazareth Life Association,
 Corp., West Park, NY
 Outback Christian Ministries, Vista, CA
 OV Homes for the Aged, Los Angeles,
 CA
 PMGS Imhotep Scholarship Foundation,
 Inglewood, CA
 PQ Aquatics Corporation, Poway, CA
 Pacific Islanders Outreach Inc., East Palo
 Alto, CA
 Pacific Northwest Passages, Langley, WA
 Palm Beach India Association, Palm
 Beach Gardens, FL
 Palos Verdes High School Grad Nite
 Committee, Torrance, CA
 Pan African Aid & Development Corp.,
 New York, NY
 Pan American Bank Scholarship
 Foundation, Los Angeles, CA
 Parent Organization of Williams Porter
 Elementary School Inc., Mesa, AZ
 Parents and Educators in Action at
 Kamiakin, Kennewick, WA
 Participation Puget Sound, Seattle, WA
 Partners in Plastic Recovery, Inc.,
 Bardonia, NY
 Pasadena AIDS Resource Center,
 Altadena, CA
 Paso Robles Foundation for Cultural
 Arts, Paso Robles, CA
 Pawtucket Babe Ruth League, Pawtucket,
 RI
 Pax Christi Southern California, San
 Pedro, CA
 Peel Foundation, Oklahoma City, OK
 People Educating Through Art Creativity
 and Entertainment, Dayton, OH
 People First of Otero County,
 Alamogordo, NM
 People for Progress Incorporated,
 Banning, CA
 Peoples Crisis Center, Shamokin, PA
 Personal Safety Institute, Kirkland, WA
 Pets are Wonderful Support of Chicago
 Inc., Chicago, IL
 Philadelphia Homes Project CDC,
 Philadelphia, PA
 Phoenix Creation Group, Inc., New York,
 NY
 Pierce County Womens Center, Tacoma,
 WA
 Philipinyana TV Magazine, Renton, WA
 Pinellas Homestead Project Inc.,
 Gulfport, FL
 Polar Bears Alive, Fresno, CA
 Port Charlotte Lions Club Foundation,
 Inc., Port Charlotte, FL
 Posterity, Chicago, IL
 Postwar Enviro-Life Research &
 Restoration Society Inc., Fullerton, CA
 Powerhouse Ministries Unlimited Inc.,
 Gloverville, SC
 Pownal Education Foundation, Pownal,
 ME
 Prison To Success Program, San Quentin,
 CA
 Professional Business Leadership
 Council, Glen Carbon, IL
 Project New Beginning, Troy, NY
 Project Turnaround Inc., Pocatello, ID
 Protect the Child Foundation, Inc.,
 Norwood, MA
 Quakemobile Inc., San Jose, CA
 Queen City Performing Arts Organization
 Inc., Cincinnati, OH
 Queen of the Apostles Mission
 Association, Inc., Englewood, CO
 Quincy After School Child Care, Inc.,
 Quincy, MA
 RAAD, Moses Lake, WA
 R A D Educational Programs,
 Carbondale, CO
 RCT Christian Renewal Ministries Inc.,
 Cleveland, OK
 RH Project Inc., Louisville, KY
 Reach for Peace Foundation, Kansas
 City, KS
 Reach Out Christian Community Center,
 Detroit, MI
 Reach Out Foundation Inc., Jackson, MS
 Reaching the Worlds Families for Christ,
 Inc., Woodbury, TN
 R E A D Incorporated of America,
 Stockbridge, MI
 Real Estate Ministries of Dallas Inc.,
 Dallas, TX
 Real Hope Ministries Inc., Canyon, TX
 Real World Foundation Inc., Lanham,
 MD
 Realtors Who Care Inc., Muskegon, MI
 Recovery Support Services Inc.,
 Minneapolis, MN
 Recovery Television Network, Inc.,
 Naples, FL
 Recovery Way of Oklahoma Inc.,
 Wellington, KS
 Recycle Bicycles Corporation Inc.,
 Washington, DC
 Recycled Baseball Items Inc., Houston,
 TX
 Recycling Collection Center of San
 Antonio, San Antonio, TX
 Red and Black Booster Club, Franklin,
 PA
 Red Nose Hotline Inc., Lauderhill, FL
 Red Oak Area Outreach Center Inc., Red
 Oak, TX
 Red Octopus Productions Inc., Little
 Rock, AR
 Redblock Report Inc., Jackson, MI
 Redeeming the Time Ministries
 Incorporated, Roswell, GA
 Redeeming the Time Youth Ministries,
 Raleigh, NC
 Redemption, Ann Arbor, MI
 Redfield Athletic Association, Redfield,
 AR
 Register Volunteer Fire Department, Inc.,
 Register, GA
 Rehoboth Bay Foundation, Rehoboth
 Beach, DE
 Reinvestment Partnership Corporation,
 Warren, OH
 Relief International, Chicago, IL
 Retired Educational Consulting Service,
 New Rochelle, NY
 Reverence for Life, Royal Oak, MI
 Rheems Ambulance Company Inc.,
 Rheems, PA
 Rialto Youth Soccer League, Rialto, CA
 Riccardi Elementary Parent Teacher
 Organization, Saugerties, NY
 Richland School District Education
 Foundation, Johnstown, PA
 Richmond Area Christian Services,
 Mechanicsville, VA
 Richmond PC Users Group, Richmond,
 VA
 Ride for the Future Inc., Denver, CO
 Ridgecrest Camp Alumni and Friends,
 Winston Salem, NC
 Ridgeview Community Association Inc.,
 Hickory, NC
 RISD Rotary D-FY-IT Inc., Dallas, TX
 Rise Inc., Washington, DC
 Rise Up Sanford Incorporated, Sanford,
 FL
 Rising Star Dance Ensemble, Howell, NJ
 Rising Sun Foundation, Media, PA
 Risk, Allentown, PA
 Ritchie County Humane Society Inc.,
 Harrisville, WV
 River Falls Scouting Inc., River Falls,
 WI
 River Valley Skippers Incorporated,
 Parkersburg, WV
 Riverdale Home for Furry Friends Inc.,
 St. Augustine, FL

Riverview Estates Resident Development Corporation, Cleveland, OH
Riviera Productions Inc., Biloxi, MS
Riyans International Childrens Foundation, Inc., Hollyhill, FL
Roadbuilders Mission, Houston, TX
Roanoke Valley Animal Foundation Incorporated, Roanoke, VA
Robert E Snow Memorial Mathematics Trust, Sturgis, MI
Robert F. Kennedy Institute of Community and Family Medicine, Redondo Beach, CA

Robert J. Stoller Foundation, Los Angeles, CA
Robert W. Coleman Parent Action Board Corporation, Baltimore, MD
Robinson House, Highland Park, MI
Rochdale Village Sport and Fitness Organization, Jamaica, NY
Rockaway Area Chamber of Commerce Community Projects Inc., Rockaway, NJ
Rockwood Farm, Adrian, 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.