

Foundations Status of Certain Organizations

Announcement 98-76

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:

American Indian Cultural Society of North Florida Inc., Tallahassee, FL
An Ark of Love Inc., Oakland, CA
Belize International Educational Foundation Inc., Lakeland, FL
Big Orange Soccer Club Inc., Sweetwater, TN
Booker Street Center, Jackson, MS
Bret Harte Educational Assoc., San Jose, CA
Caddo Fencers Booster Club, Shreveport, LA
Catskill Theatre Arts Center, Inc., Forestburgh, NY
Center for School and Community Relations, Inc., Flagtown, NJ
Challenger 2 Expedition, Inc., Windsor, MA

Charlotte H. Edwards Christian Institute, Inc., Powder Springs, GA
Christa McAuliffe Staff and Parents Actively Contributing to Education, Oxnard, CA
Chula Vista Connection Neighbors Helping Neighbors, Chula Vista, CA
Church of Grace, Lancaster, PA
Clearwater Resource Coalition Inc., Orofino, ID
Citizens Concerned for Balanced Education, San Francisco, CA
Citizens for the Preservation of Santa Rosa Creek, Santa Rosa, CA
David Institute, Tustin, CA
Easy Does It Inc., Houston, TX
Edison Boosters Club Inc., Minneapolis, MN
Ellen M. Leach Memorial Home, Inc., Sterling, MA
Environmental Fund, Inc., Petersburg, VA
Eureka Symphony Orchestra, Eureka, CA
Family Outreach Services, Inc., Nacogdoches, TX
Fast Foundation, Inc., Charlotte, NC
Fayette Elementary School PTO Inc., Fayetteville, GA
Florence Housing Development Authority, Florence, AL
Foundation for the Future, Las Vegas, NV
Friends of Bayfront Park Inc., Miami, FL
Greater Bethlehem Housing Corp., St. Louis, MO
Hebrew Hospital Home of Westchester, Inc., Bronx, NY
His Image Outreach, Bedford, OH
Hopkins County Literacy Council Inc., Sulphur Springs, TX
Illumination Society, Inc., Schenectady, NY
Impact Outreach Inc., Arlington, VA

Indiana Harvest Inc., Indianapolis, IN
Kinetic Image Inc., New York, NY
Life Stride Ministries, Inc., Boston, MA
Living Hope Crisis Pregnancy Center, Chester, CA
Missionary of Mercy Mission Inc., Detroit, MD
Mountain Thunder Productions, Inc., Lansing, MI
Needy School Childrens Fund Inc., Perry, FL
Offspring, Inc., Baltimore, MD
One Heart Music Press LTD, Bethany, OK
Our Community Associations, St. Louis, MO
Pantheon Corporation of Indiana, Griffith, IN
Pomfret House, Inc., Woodstock, VT
Pony League of El Cajon, El Cajon, CA
Radio Lollipop USA Inc., Miami, FL
Richlee Deserved Foundation, Tacoma, WA
Sacramento Girls Softball League Inc., Sacramento, CA
Somber Reptile Art and Music Development Center, Inc., Atlanta, GA
Wagon Wheel James Street Residence Inc., Syracuse, NY

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.