

Part IV. Items of General Interest

Foundations Status of Certain Organizations

Announcement 99-48

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:

S A F E Foundation Inc., Orlando, FL
S D Prism Dance Theatre, Philadelphia, PA
S O S Appeal for Life, Chicago, IL
S T O P Inc., Memphis, TN
S T R I V E, Scotts Valley, CA
Sacramento Area Volunteers in Education, Sacramento, CA
Sacramento Retirement Association, Sacramento, CA
Safe Children-Strong Families Inc., Naples, FL
Safe Haven Ministries Inc., Carrollton, IL
Safe Space Committee, Penfield, NY
Safety Village Iowa City-Coralville Inc., Iowa City, IA
Saint Tammany Sexual Assault Network Inc., Covington, LA
Salama Fellowship Urban Ministries Inc., Nashville, TN
Salem Inc., Minneapolis, MN
Salem Social Services Corp., Memphis, TN
Salisbury Club, St. Louis, MO
Salt Council Inc., Las Vegas, NV
Salt Ministries Inc., Houston, TX
Salt of the Earth Outreach Ministries, East Hazel Crest, IL
Sample Soap Inc., Rochester, NY
San Angelo Code Blue Crime Watch Inc., San Angelo, TX

San Antonio Art Center, San Antonio, TX
San Diego Chapter Order of AHEPA No. 223, San Diego, CA
San Diego County All Star Basketball Club, Lemon Grove, CA
San Francisco Irish Film Festival, Mill Valley, CA
San-Hi Junior All American Football Inc., San Bernardino, CA
San Juan Project, Salt Lake City, UT
Sandhill Estates Inc., Wheeler, TX
Santa Cruz Mutual Housing Association, Santa Cruz, CA
Santa Fe School for Deaf Dalmatians, Santa Fe, NM
Santa Society of Oakland, Bingham Farms, MI
Sao Paulo Association for the Rescue of Kids Inc., Robinson, IL
Savannah Support Council Inc., Savannah, GA
Savoreux Development Foundation Inc., Washington, DC
Scargro Home Inc., Columbus, OH
Schleicher County Community Services Council, Eldorado, TX
Schoolhouse Inc., Cumberland Furnace, TN
Schuetz Teams Outreach International, Richland, WA
Science Enrichment Institute, Tulsa, OK
Scientific Games Inc. Employee Civic Association, Alpharetta, GA
Scleroderma Federation of Ohio, Dayton, OH
Scotia Dancers, New York, NY
Scottsdale Association of Men for the Arts, Phoenix, AZ
Sea Legs Inc., San Pedro, CA
Second Chance Animal Rescue Inc., Lexington, NC
Second Chance Ranch Inc., Gadsden, AL
Second Chance Wildlife Center, West Pittston, PA
Second District Commerce Network Inc., St. Louis, MO
Second Sight International, Portland, OR
Second Wind Aviation Safety Foundation Inc., East Patchogue, NY
Section 5 Wrestling Organization Inc., Rush, NY
Sedalia Downtown Development Incorporated, Sedalia, MO
Sedona Canyons Preservation Association, Sedona, AZ
Seeds of Change, Chicago, IL

Sekvek Renewable Energy Environmental Systems Non-Profit, Mineola, NY
Selected Readings in Oral and Maxillofacial Surgery Inc., Irving, TX
Self-Employment Economic Development Council Inc., Clarkston, WA
Self Help Crafts of the World Inc., Harrisonburg, VA
Sellersburg Shop with a Cop Inc., Sellersburg, IN
Seneca County AIDS Council, Tiffin, OH
Senior Broadcast Communications Inc., Durham, NC
Senior Citizen Center Inc. Pittsburg Kansas, Pittsburg, KS
Senior Citizen TR Fund of Blue Springs, Blue Springs, MO
Senior Citizens Association for Information, Kansas City, MO
Senior Citizens Center Board Incorporated, Park Rapids, MN
Senior Citizens Low Income Support Group, Kernville, CA
Senior Housing Inc., Hampton, VA
Senior Meals Inc., Hampton, VA
Seniors Foundation, Fairfax, VA
Seniors Foundation Inc., Boston, MA
September House, Rochester, NY
Seraphim Dance Theatre Inc., Brooklyn, NY
Serbian American Medical and Dental Society, Chicago, IL
Serendipity Press, Mendota Heights, MN
Serenity Oriented Alternative Residences Inc., Jonesboro, GA
Service Club of Andover Inc., Andover, MA
Serving Our Savior Ministries, Paris, IL
Seth Pomeroy Family Ministries, Parker, CO
Sexual Abuse Intervention Network of Lake County, Grays Lake, IL
Seven Sisters Womens Environmental Network, Chesterfield, NH
Seventh Day Adventist Laymen Association Inc., Silver Spring, MD
Shadduli Center Inc., Santa Fe, NM
Shady Brook Foundation Inc., Houston, TX
Shakedown Alliance, Bloomfield Hills, MI
Share Foundation Inc., Pittsburgh, PA
Share International Inc., Wheat Ridge, CO

Sharing Hearts and Nurturing Elders,
 Antioch, CA
 Sharon Soccer Association Inc., Sharon,
 MA
 Shasta High School District Booster
 Foundation, Redding, CA
 Shattermask Theatre, St. Louis, MO
 Shawnee Free-Net Inc., Carbondale, IL
 Shawnee Gardens Tenants Association
 Inc., Louisville, KY
 She Company, Washington, DC
 Shearer Elementary School Parent
 Teacher Organization of Winchester,
 Winchester, KY
 Shechinah Inc., Georgetown, DE
 Shelbina Community Advancement
 Corporation, Shelbina, MO
 Shelby Christian Outreach Inc., Shelby,
 OH
 Shelby Valley Volunteer Fire Department
 Inc., Robinson Creek, KY
 Sheldon Park Neighborhood
 Improvement Association, Muskegon,
 MI
 Shelter Assistance Association Inc., Santa
 Rosa, CA
 Shelter Island Choristers, Shelter Island,
 NY
 Shenandoah Bible Ministries, Mt.
 Crawford, VA
 Shepard Fold Ministries Inc., Phoenix,
 NY
 Shepherds Rest, Grover Beach, CA
 Sherburne Area Youth Soccer
 Organization, Sherburne, NY
 Sherman Street Housing Corporation,
 Gorham, ME
 Showtime Express Community Theatre,
 Granite City, IL
 Shrewsbury School Foundation Inc.,
 Washington, DC
 Sidney-Shelby County Business
 Advisory Council Inc., Sidney, OH
 Sierra County Eldercare Services
 Corporation, Truth or Consequences,
 NM
 Sierra Leone Relief Fund, Wilmington,
 DE
 Sierra Nevada Balalaika Society Inc.,
 Reno, NV
 Sierra Psychological Services, Reno, NV
 Silent Communicator Inc., Keene, TX
 Silkworth House Inc., Delmar, NY
 Silo Senior Citizens Inc., Durant, OK
 Silver Creek Community Services Inc.,
 Carey, ID
 Silver Moon Vintage Dance Ensemble,
 Minneapolis, MN
 Silver Sands Productions Inc., Ozone
 Park, NY
 Silverstar Foundation, Colorado Springs,
 CO
 Silvertone Ministries Inc., Sugar Land,
 TX
 Simple Society, Nashua, NH
 Single-Parent Family Adoption Society
 of West Virginia, Martinsburg, WV
 Siouxlans Fantasy Christmas Inc., Sioux
 City, IA
 Sisters, Lynchburg, VA
 Sisters-Crisis Pregnancy Ministry,
 Lansing, MI
 Six Thirty One Pieta Place Inc., Cranford,
 NJ
 Sixth Avenue Baptist Education
 Foundation, Birmingham, AL
 Slatington Community Ambulance
 Service Inc., Slatington, PA
 Solvak American Foundation for
 Education and Science Inc., San
 Diego, CA
 Small World Child Care Center, Laurel,
 MS
 Smith Childrens Charities, Greenwich,
 CT
 W A I T-Workers Against Inhumane
 Treatment, Bismarck, ND
 W F S Multi-Purpose Center Funding
 Corporation, Tuscaloosa, AL
 Wadena County Child Safe, Wadena,
 MN
 Wagarville Nutritional Center Inc.,
 Wagarville, AL
 Walkersville Track Club Inc.,
 Walkersville, MD
 Wally Russell Fund, Dallas, TX
 Walter Major Institute, Springfield, MO
 Walterboro Soccer Club Inc., Walterboro,
 SC
 Wandas Fund-the Fund for Women
 Active in Our Nations Defense,
 Denver, CO
 Warren Avenue Radio Patrol, Detroit, MI
 Washington Chapter of the Foundation
 for North American Wild Sheep,
 Redmond, WA
 Washington DC Association of Urban
 Bankers Foundation, Washington, DC
 Washington Metropolitan Area Affiliate
 of the American, Washington, DC
 Washington Refugee Resettlement,
 Seattle, WA
 Watchung Hills Girls Softball
 Association Inc., Warren, NJ
 Watchung Mountain K-9 Search and
 Rescue Inc., Florham Park, NJ
 Waterboy Ministries, Las Vegas, NV
 Watkins Area Swimming Pool Inc.,
 Watkins, MN
 Wax Paragon, Saginaw, MI
 Way to Communicate, Chicago, IL
 We Are the People, Houston, TX
 Weatherford Arts Council Association,
 Weatherford, OK
 Weatherford Youth Camp Inc.,
 Weatherford, TX
 Wee Share Inc., Birmingham, AL
 Weequahic Park Association Inc.,
 Newark, NJ
 Wellness Community-Inland Valley Inc.,
 Upland, CA
 Wellspring Incorporated, Alexandria, VA
 Were for Kids Organization, Bernardston,
 MA
 Wesley Daycare Center, Syracuse, NY
 West African Child Development Fund
 Inc., Silver Spring, MD
 West Florin Place, Sacramento, CA
 West Georgia Community Development
 Corporation, Newnan, GA
 West Hardin Senior Center, Hull, TX
 West Haven Koaster Kar Race Inc., West
 Haven, CT
 West Haven Senior Basketball League
 Inc., W. Haven, CT
 West Hernando Youth Athletic Club Inc.,
 Spring Hill, FL
 West Michigan-St. Petersburg Region
 International Exchange Council, East
 Grand Rapids, MI
 West Palm Beach Centennial Committee
 Inc., West Palm Beach, FL
 West Plains Boxing Club, W. Plains,
 MO
 West Side Industrial Research &
 Retention Corporation, Chicago, IL
 West Side Neighborhood Development
 Association Inc., Newark, NJ
 West Side Operation Weed and Seed
 Corporation, Grand Rapids, MI
 West Texas Freedom Corporation,
 Midland, TX
 Westbrook Basketball Boosters,
 Westbrook, ME
 Western New York Amateur Sports
 Commission Inc., Buffalo, NY
 Western Pennsylvania Combined
 Training Association, Pittsburgh, PA

Western Pennsylvania Policy Forum,
Erie, PA
Western Pennsylvania Veterans
Development Center, Johnstown, PA
Western Wake Senior Center Inc., Cary,
NC
Westfield Police Association Inc.,
Westfield, MA
Westside Alliance for Revitalization Inc.,
Bartlesville, OK
Westside Community Church,
Bloomington, IN
Westside Constituency Center, Newman,
CA
Westwind Community Programs Inc.,
Richmond, CA
Wharton Business School Club of Long
Island Inc., New York, NY
Whatcom County Fire District 10,
Bellingham, WA
Whatever It Takes Inc., Endicott, NY

Wheeler Halfway House Inc., Houston,
TX
Wheeling Works Inc., Wheeling, WV
Whirlwind Ministries, Fort Worth, TX
White County Correctional Ministry,
Searcy, AR
White Deer Search and Rescue, New
Columbia, PA
Whittier Inter-Faith Retirement Center,
Detroit, MI
Whole Village Family Resource Center,
Plymouth, NH
Wholechild Parenting Inc., Denver, CO
Wholeness Institute for Research and
Therapy Inc., Hurst, TX
Wilber D Mills Memorial Foundation,
Bryant, AR
Wilderness Experiences Inc., Kansas
City, KS
Wildlife Center of Houston Inc.,
Houston, TX

Wildlife Rehabilitators Association of
Rhode Island Inc., N. Kingston, RI
Wiley Post Flight Number 46 Order of
Daedalians Inc., Tinker AFB, 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.