

Cumulative List of Announcements Relating to Section 7428(c) Validation of Certain Contributions Made During Pendency of Declaratory Judgment Proceedings From January 1, 2002 through December 31, 2002.

The following is a cumulative listing of names of organizations that are presently challenging, under section 7428 of the Internal Revenue Code, the revocation of their status as organizations entitled to receive deductible contributions in declaratory judgment suits in the Tax Court, the United States District Court for the District of Co-

lumbia, or the United States Court of Federal Claims. The purpose of this announcement is to inform potential donors to these organizations of the protection under 7428(c) for certain contributions made during the litigation period.

Protection under section 7428(c) of the Code begins on the date that the notice of revocation is published in the Internal Revenue Bulletin and ends on the date on which a court first determines that an organization is not described in section 170(c)(2), as more particularly set forth in section 7428(c)(1). In the case of individual contributors, the maximum amount of contributions protected during this period is limited to \$1,000.00, with a husband and wife being treated as one contributor. This protection is not extended to any individual who was responsible, in whole or in

part, for the acts or omissions of the organization that were the basis for the revocation. This protection also applies (but without limitation as to amount) to organizations described in section 170(c)(2) which are exempt from tax under section 501(a). If the organization ultimately prevails in its declaratory judgment suit, deductibility of contributions would be subject to the normal limitations set forth under section 170.

I. The organizations listed below continue to be involved in pending declaratory judgment suits under section 7428 of the Code, challenging revocation of their status as eligible donees under section 170(c)(2). Protection under section 7428(c) begins on the date indicated.

Career Guidance Foundation
(April 17, 2001)

San Diego, CA

Fountain of Life, Inc.
(March 2, 1998)

Greensboro, NC

IHC Health Plans, Inc.
(October 12, 1999)

Salt Lake City, UT

San Diego World Heritage Foundation, Inc.
(August 20, 2001)

San Diego, CA

II. The organization listed below has timely filed a declaratory judgment suit under section 7428 of the Code during 2002. Protection under section 7428(c) begins on the date indicated.

T.L.C. Environmental
(June 24, 2002)

Encinitas, CA

III. The organizations listed below are no longer described in section 170(c)(2) and are not recognized as exempt under section 501(c)(3) of the Code.

Endowment for Paso Del Norte Schools, Inc.

El Paso, TX

Watts 13 Foundation

Los Angeles, CA

IV. The organizations listed below continue to be described in section 170(c)(2) and section 501(c)(3) and are exempt from tax under section 501(a).

Sta-Home Home Health Agency, Inc.

Jackson, MS

Sta-Home Home Health Agency, Inc. of
Forest, Mississippi

Jackson, MS

Sta-Home Home Health Agency, Inc. of Grenada,
Mississippi

Jackson, MS

V. This announcement serves notice to donors that on January 14, 2002, the United States Tax Court entered a Decision accepting the agreement of the parties regarding the organization described below. The organization listed below is recognized as an organization described in section 501(c)(3) which is exempt from tax under section 501(a) for taxable years prior to January 1, 2001. Pursuant to the Decision, the organization listed below is not recognized as an organization described in section 501(c)(3) and is not exempt from tax under section 501(a) for taxable years beginning January 1, 2001.

Living Truth Ministries

Austin, TX