

## Foundations Status of Certain Organizations

### Announcement 98-21

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:

Child Care Resources Inc., Maidens, VA  
Children Medical Foundation, Clearwater, FL  
Childhood Hope Inc., Sevierville, TN  
Childlife International, Hopkins, MN  
Childreach Pursuing Parenthood Inc., Norton, OH  
Clearwater Aquatic Team Booster Club, Inc., Clearwater, FL  
Clergy Housing Support Group Inc., Philadelphia, PA  
Cleveland Community Access Corporation, Cleveland, OH  
Cleveland Student Housing Association, Independence, OH  
Cleveland Theatre Company, Cleveland, OH  
Community Actors of St. Bernard Theatre—C.A.S.T., Chalmette, LA  
Community Advocacy of South Texas Inc., Pharr, TX  
Community Alliance of Pinellas for Aids, Inc., St. Petersburg, FL  
Community and Educational Services for Family Youth and Senior Development Corporation, Detroit, MI  
Community Care and Share Pantry, West Salem, WI  
Community Care Co., Sapulpa, OK  
Community Consulting & Research Group Incorporated, Easton, MD  
Community Corrections Advisory Board, Jamestown, ND  
Community Economic and Ecological Development Institute, Santa Fe, NM

Community Gathering Place Association, Columbus, OH  
Crown of the Continent Conservancy, Kalispell, MT  
Crusaders Community Development, Philadelphia, PA  
Crystal Beach Volunteer Fire Dept., Crystal Beach, TX  
CSC Charities Inc., Chicago, IL  
Cuban National Congress Inc., Hialeah, FL  
Cullman Alzheimers and Related Disorders Support Group, Cullman, AL  
Culpeper Senior Center Inc., Culpeper, VA  
Cultural Center for Social Change, Washington, DC  
Cultural Treasures of New Orleans, New Orleans, LA  
Cushing Regional Hospital, Cushing, OK  
Custer County Family Preservation, Broken Bow, NE  
Cuyahoga County Local Council on Physical Fitness and Sports, Cleveland, OH  
Derry Township Bridge Housing Association, Hershey, PA  
Desarrolladora Nuestro Barrio Inc., Rio Piedras, PR  
Desert Storm Coalition Veterans Memorial Fund, Washington, DC  
Design Your Life Inc., Palm Beach Gardens, FL  
Dodge City Academic Booster Club, Dodge City, KS  
Doingsomething of Baltimore Inc., Baltimore, MD  
Dolf Seeds Ministries Inc., Odenville, AL  
Dolphin Assisted Therapy Association Inc., Miami, FL  
Domestic Violence Intervention Services Guild Inc., Tulsa, OK  
Donald O. Oldmixon Memorial Public Service Scholarship Trust Fund, Goliad, TX  
Dooly County Arts Council Inc., Vienna, GA  
Door to Recovery Inc., Houston, TX  
Educational Fund for the Blind, Shoshoni, WY  
Educational Grants and Loans Association, Colorado Springs, CO  
Educational Imperatives, Boulder, CO  
Educational Opportunities International, Houghton, MI  
Educational Resource Development Corporation, Shawnee Mission, KS  
Erie Area Local Education Fund, Erie, PA

Erie Maritime Programs Inc., Erie, PA  
Ethics Institute, Washington, DC  
Ethiopian Community Media Service, Washington, DC  
Evangel Christian Ministries Inc., Wilmore, KY  
Evangeline Human Development Inc., Villa Platte, LA  
Evanston Lighthouse Rotary Club, Evanston, IL  
Evergreen Behavioral Health Center, New Martinsville, WV  
Everlastings Inc., Warrenton, VA  
Exodo Foundation, Houston, TX  
Extended Arms Outreach Center Inc., Pensacola, FL  
Extra Mile JPHSA Inc., Metairie, LA  
Eyes on the Sparrow Ministry Inc., Baltimore, MD  
F A C E of Fond Du Lac County Inc., Fond Du Lac, WI  
F O U R International, Detroit, MI  
Face of the City Inc., Goshen, IN  
Felons and Community Together, Waterloo, IA  
Fencing Advisory Associates Inc., Mishawaka, IN  
Ferrier Harris Residential Care Inc., St. Louis, MO  
Foster and Maralee Overcash Scholarship Trust, Canton, IL  
Foundation for Parents, Austin, TX  
Foundation for the Advancement of Professional Psychology Education, Wheeling, IL  
Friends of Pre-Release, Athens, AL  
Friends of Rutgers University Equine Research Inc., Montclair, NJ  
Friends of Tagore Inc., Atlantis, FL  
Friends of the Newport News Juvenile Court, Newport News, VA  
Friends of the Pere Marquette Trail, Midland MI  
Friends of the Quilt-National Capital Area, Washington, DC  
Grand Canyon Pioneers Society, Grand Canyon, AZ  
Grand Junction Baseball Committee Inc., Grand Junction, CO  
Grand Rapids Area Choral Ensemble, Grand Rapids, MI  
Grand River and Nature Discovery Project, Clarklake, MI  
Grand Valley Public Radio Company, Grand Junction, CO  
Grandma Dottie Senior Charities, Littleton, CO  
Grandmas House Christian Childcare and

Preschool Inc., Isle of Wight County,  
VA  
Grant-a-Wish Incorporated, Albuquerque,  
NM  
Gratiot County Widowed Persons  
Service, Alma, MI  
Grayling Ausable Football League,  
Grayling, MI  
Hawkeye Community Historical Center,  
West Union, IA  
Hays Lewis Sporting Clays Foundation  
Inc., Pavo, GA  
Hayward Elementary & Middle School  
Playground Committee Fund,  
Hayward, WI  
He Shall Supply Ministries Inc., Vero  
Beach, FL  
Headspeth Inc., Atlanta, GA  
Hearts to Hearts Inc., Miami, FL  
Healthsearch Inc., Anderson, IN

Hebron Arabians Inc., Clovis, NM  
Hegewisch Sports Facility Coalition Inc.,  
Chicago, IL  
Heidi Van Arnem Foundation to Cure  
Paralysis, Birmingham, MI  
Help & Information Service, Long Pond,  
PA  
Help Enable Alcoholics Receive  
Treatment Inc., Metairie, LA  
Help of Tampa Bay Inc., Pinellas Park,  
FL  
Help With Hearing Foundation, San  
Antonio, TX  
Helping Enhance Lives Potentials, Dallas,  
TX  
Historically Black Colleges and  
University Association, Kansas City,  
MO  
Hmong American Association of Portage  
County Inc., Stevens Point, WI

Hope Housing, Crystal Lake, IL  
Hope Unity & Growth Inc., Detroit, MI  
Hopkins Street Community Association  
LTD, Milwaukee, WI

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.