



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:

AAB Generations Foundation, Irving, TX
AFROTC Cadet Association, Boulder, CO
Arizona Cowboy Hall of Fame and Museum Inc., Payson, AZ
Arizona Multi-Cultural Youththeatre and School of Music Dance Drama, Scottsdale, AZ
Asia Missionary Evangelism, Garden Grove, CA
Association for Injured Workers, Fridley, MN
Baltimore Washington Chapter of the Health Physics Society Inc., Silver Spring, MD
Big Sky Family Allergy-Asthma Support Team Inc., Bozeman, MT
Black Watch Soccer Club Inc., Tampa, FL
Boynton Beach Community Development Corporation, Boynton Beach, FL
Bulldog Hockey Club Inc., Washington, DC
Central Wisconsin Zoological Society Inc., Wausau, WI
Cherry Creek Touchdown Club Inc., Englewood, CO
Christ Centered Counseling Clinic Inc., Madison, TN
Christine Gage Upper East Trenton Outreach Center Inc., Trenton, NJ
Clark County Arts and Humanities Council, Arkadelphia, AR
Coalition Advocating Marydales Preservation, Villa Hills, KY
Columbia Central High School Academic Boosters Association, Columbia, TN
Community Housing Inc., Tampa, FL
Community Services Development Group, Olympia, WA

Community Re-Orientation Program, Greenville, NC
Community Tutoring School, Mesa, AZ
Corporation for Cardiac Education, Richmond, VA
Creating Positive Relationships Incorporated, Carmel, IN
Dixie Hollins Band Boosters Inc., St. Petersburg, FL
Funeral Directors Association of Kentucky Scholarship Trust, Frankfort, KY
Gentlemens Club, Lufkin, TX
Edgeworth Preservation, Sewickley, PA
Ernest T. Chadwell Parent and Teacher Organization, Madison, TN
Friends of Bulloch Inc., Roswell, GA
Friends of the Wentzville High School Math Team Inc., Foristell, MO
Gods Hope, Hillsboro, MO
Good Life Therapeutic Equestrian Center Inc., Albany, GA
Greater Atlanta Dermatology Foundation Inc., Atlanta, GA
Greater Collegedale School System Endowment Fund Inc., Collegedale, TN
Grove City Star, Grove City, OH
Happy Days Daycare & Child Development Center Inc., Diaz, AR
Hawley-South Granville Choral Parents Association, Creedmoor, NC
Helen K. Kanoy Endowment Fund, Thomasville, NC
Help or Motivate Everybody, Inc., Dallas, TX
Helping Hands of America Association, Winston Salem, NC
Huntsville Chapter of the American Institute of Banking, Huntsville, AL
Indiana Minority Consortium on Substance Abuse Inc., Muncie, IN
International Society of Welding Educators, Inc., Miami, FL
Irving Schools Crime Stoppers Inc., Irving, TX
Journey of the Heart International, Falcon Heights, MN
Kids School Tools Inc., Macon, GA
Life Change Technologies of Ohio Inc., Kent, OH
Matlack Specialized Creative Ministries, Bayonet, FL
Medford Educational Institute Inc., Medford, OR
Metropolitan Milwaukee Civic Alliance, Milwaukee, WI
Middle East Development and Science Institute Inc., Potomac, MD

Foundations Status of Certain Organizations

Announcement 98-53

The following organizations have failed to establish or have been unable to

Mitchell High School Athletic Booster Club, Colorado Springs, CO
 Monacan Band Boosters Association, Richmond, VA
 Mother Divine Love Foundation, Burlingame, CA
 Mountaintop Soccer Association Inc., Swanton, MD
 National Foundation for Families, Auburn, WA
 National Service Organization of Cosa Inc., Louisville, KY
 Nehemiah Project Inc., Dysart, PA
 North Pittsburgh Quilters Guild, Wexford, PA
 North Springs Baptist Church, Colorado Springs, CO
 Northwest Arkansas Society of Diagnostic Medical Sonographers, Springdale, AR
 Ohio Association of Casa and Gal Parachute, Columbus, OH
 100 Black Men of West Tennessee, Jackson, TN
 One Byte At A Time Inc., Nampa, ID
 Osceola & St. Croix Valley Railway Inc., Osceola, WI
 Overcoming Christians Inc., Keller, TX
 Overseas Medical Foundation, San Jose, CA
 Parents for Parity, Flossmoor, IL
 Pearl M. Goodwin Charitable Trust, Garden City, NY
 Permian Basin Childs Play Inc., Odessa, TX
 Pet Adoption Nursery of West County, Chesterfield, MO
 Positive Images Southwest Mississippi Community Outreach Inc., Tylertown, MS
 Purdue Student Broadcasting Foundation Inc., Lafayette, IN
 Rick Finley Memorial Inc., Newark, AR
 Royal Foli Bebe A Ayi Foundation, Washington, DC
 Russellville Womans Club, Russellville, KY
 Safe Medicine for Consumers, San Andreas, CA
 Saginaw Valley Safety and Health Council, Midland, MI
 Salinas Valley Youth Soccer League, Salinas, CA
 San Diego Big Book, Lakeside, CA
 San Diego Youth & Adult Coalition, San Diego, CA
 San Jose Kendo Dojo, Santa Clara, CA
 Santa Monica Youth Athletic Foundation, Santa Monica, CA
 Saturday Seminars, Albany, CA
 Sausalito Sister City Committee Inc., Sausalito, CA
 Save Our Bays and Beaches, Kailua, HI
 Save Our Future, Los Angeles, CA
 Save Our Youth Arts & Education Organization, Pasadena, CA
 Seattle Kobe Sister City Association, Seattle, WA
 Secular Humanists of Los Angeles, Los Angeles, CA
 See Above Productions, Agoura Hills, CA
 Shirts-N-Skins, Los Angeles, CA
 Sibling Communication Network, Tarzana, CA
 Sierra Classic Foundation, Sacramento, CA
 Sigma Tau Educational Foundation, Mercer Island, WA
 Simba-Sis, Pomona, CA
 Skating Club of North Carolina Inc., Cary, NC
 Sober Musicians Fundraiser, Santa Monica, CA
 Sonoma Valley Field of Dreams, Sonoma, CA
 Sunrise Medical Clinic Inc., N. Hollywood, CA
 South Whittier Community Coordinating Council, Whittier, CA
 Southwest Repertory Theatre at Santa Fe Inc., Norman, OK
 Southwest Shalom Ministries for Women, Waco, TX
 Southwest Sports Inc., Louisville, KY
 Sovereign Grace Ministries of Colorado Inc., Canon City, CO
 Space Arts Cener, Inc., Lexington, MA
 Spaha, Inc., Saratoga Springs, NY
 Spare Parts Theatre, Greensboro, NC
 Special Equestrians of the Treasure Coast Inc., Vero Beach, FL
 Special Needs Network, Montrose, CO
 Special Therapeutic Equestrian Program, Greenwood, NE
 S P I N Recycling, Provo, UT
 Spirit of Truth Foundation, Upper Marlboro, MD
 S P O T Inc., Tahlequah, OK
 Spoken for Spinal Cord Injury, Madison, WI
 Sprayberry Band Parents Association Inc., Marietta, GA
 Spring Creek Volunteer Fire Association, Kentwood, LA
 Spring Brook Resident Council, Moline, IL
 Spring Hill Z-Bar Ranch Inc., Hays, KS
 Spring I S D Education Foundation, Houston, TX
 Spring Lake Centennial Playground Committee, Spring Lake, NJ
 Spring of Life Skills Developers, Inglewood, CA
 Springville Preservation Society, Springville, AL
 Spud Webb Youth Foundation, Dallas, TX
 Square One for Youth, Heath, OH
 Squeaky Janitorial Services, Conroe, TX
 SS Peter & Pauls Home and School Association, Boonville, MO
 SSOSS Outreach Inc., Hollywood, FL
 St. Agape Corporation, Wilmington, DE
 St. Barnabas Endowment Foundation, Chicago, IL
 St. Barnard Courthouse Restoration Corporation, Chalmette, LA
 St. Bridgets Educational Foundation, Minneapolis, MN
 St. Charles Chamber of Commerce Business & Education Foundation, St. Charles, MO
 St. Charles Housing II Inc., Pt. Charlotte, FL
 St. Clouds Area Tenants Union, St. Cloud, MN
 St. Francis County Parents Support Group, Marianna, AR
 St. Francis-St. Joseph Catholic Worker House, Cincinnati, OH
 St. James Housing Trust Inc., San Antonio, TX
 St. John Christian Care Center Inc., Oklahoma City, OK
 St. John Community Development Corporation, Camden, NJ
 St. Johns County Christian Action Council Inc., St. Augustine, FL
 St. Josephs Home Inc., West Milwaukee, WI
 St. Louis Bicycleworkers Inc., St. Louis, MO
 St. Louis Co. National Steeplechase Foundation, St. Louis, MO
 St. Margaret Shelter Care Inc., Minneapolis, MN
 St. Mark Outreach Center, Cincinnati, OH
 St. Marthas Senior Care Center, Claremont, CA
 St. Martins Church Foundation Inc., Berlin, MD

St. Marys Church Hamilton Village, Philadelphia, PA
 St. Marys Housing Development Corporation, Glendale, AZ
 St. Michaels Store, Perryville, MO
 St. Oswalds-in-the-Fields Historic Corporation, Oregon, MO
 St. Paul Ciudad Romero Sister City Project, St. Paul, MN
 St. Petersburg Junior Football Athletic Association Inc., St. Petersburg, FL
 St. Petersburg Martin Luther King Jr. Commemorative Organization Inc., St. Petersburg, FL
 St. Tammany Community Housing Resource Board, Slidell, LA
 St. Vincent De Paul Society of the Chippewa Valley Inc., Altoona, WI
 Sta-Home Hospice Inc., Carthage, MS
 Stacy Lane Art and Nature Center, Leonard, MI
 Stan-Beck Ministries Inc., Abilene, TX
 Stand by Me Boys Ranch Inc., Big Sandy, TX
 Standard Bearer Ministries Inc., Zachary, LA
 Stanley Historic Foundation Inc., Estes Park, CO
 Star Foundation for Children, Inc., Melrose, MA
 Starbright Pavilion Foundation, Los Angeles, CA
 Stark Citizens Opposing Pollution of the Environment Inc., Massillon, OH
 Stark County Emergency and Homeless Shelter, Canton, OH
 Stark County Golf Charities Inc., Canton, OH
 Stark County Out of Poverty Partnership Incorporated, Canton, OH
 State International Performing Arts Studios Inc., Benton Harbor, MI
 Statesville High School Renaissance Foundation, Statesville, NC
 Statewide Parent Association for the Childrens Effort Inc., E. Orange, NJ
 Steele Creek Library Association, Charlotte, NC
 Steelville Area Historical Society, Steelville, MO

Stenton Arms Complex Tenants Council, Philadelphia, PA
 Step Ahead Inc., Pinellas Park, FL
 Step of Faith Inc., St. Petersburg, FL
 Stephen House, W. Bend, WI
 Stephens County Food Bank Inc., Toccoa, GA
 Stepping Stone Foundation Inc., Cape Coral, FL
 Sterling Heights Utica Shelby Township Crime Stoppers Inc., Sterling Hts., MI
 Still Hope Ministries Inc., Mount Laurel, NJ
 Stillpoint Ministries Inc., Black Mountain, NC
 Stingray Aquatic Foundation Inc., Miami, FL
 Stormy Weather Productions, Inc., New York, NY
 Stonevale Press Inc., Towson, MD
 Stonewall Estates Group Home Inc., Fredericksburg, VA
 Stopgap Incorporated, Corpus Christi, TX
 Stow Home Bible Study Ministries Incorporated, Stow, OH
 Straight Street Productions Inc., Kennard, NE
 Straightline Ministries Inc., Lansing, MI
 Stride Forward Woodlawn Inc., Birmingham, AL
 Stroke Association of Kentucky Inc., Lexington, KY
 Strom Thurmond Educational Fund Inc., Washington, DC
 Stuarts Draft Crime Prevention Council Inc., Stuarts Draft, VA
 Student Alliance, Chicago, IL
 Student Benefit and Aid Committee for Kids of DC Inc., Washington, DC
 Student Planning Association Inc., Rockwall, TX

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.

Section 7428(c) Validation of Certain Contributions Made During Pendency of Declaratory Judgment Proceedings

This announcement serves notice to potential donors that the organization listed below has recently filed a timely declaratory judgment suit under section 7428 of the Code, challenging revocation of its status as an eligible donee under section 170(c)(2).

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.

Fountain of Life, Inc.
 Greensboro, NC