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## Foundations Status of Certain Organizations

### Announcement 98-71

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:

Oconee Greenway Organization Inc.,  
Athens, GA

Ohio Emergency Response Center,  
London, OH

Oklahoma Coalition for Victims Rights  
Inc., Tulsa, OK

Old Erie Community Development  
Corporation, Evansville, IN

On the Daddy Track Inc., New  
Berlinville, PA

Open Hands Ministry Inc., Buford,  
GA

Operation Save the Children Inc.,  
San Antonio, TX

Operation S T R E E T S Inc.,  
Jacksonville, FL

Orangedale Parent-Teacher-Student  
Organization, Phoenix, AZ

Orchid Association, Middletown, OH

Orland Park Pioneer Wrestling Boosters  
Association, Orland Park, IL

Orleans Community Housing  
Development Corporation, Metairie,  
LA

Oromo Community in San Diego, San  
Diego, CA

Owensboro Rotary Club Foundation Inc.,  
Owensboro, KY

Pak Impak, Doylestown, PA

Pan African Federation Organization Inc.,  
Philadelphia, PA

Parent Teacher Organization of Benvenue  
Elementary School, Rocky Mount, NC

Parents Reaching Out of Davidson  
County, Lexington, NC

Parents Teach Parents English as a  
Second Language Inc., Saddle River,  
NJ

Park City Youth Coalition I Incorporated,  
Park City, UT

Park Falls Area Community Foundation  
Inc., Park Falls, WI

Partners for Independence Inc., Piney  
Flats, TN

Partnerships in Building Illinois, Peoria,  
IL

Pathways Inc., Reidsville, NC

Patricia Stevens College Foundation Inc.,  
St. Louis, MO

P A W Safety Charities, Dallas, TX

Peachtree City Concert Band Inc.,  
Peachtree City, GA

Pebbles of Faith, Inc., Bolivar, MO

Pennsylvania Advisory Committee on  
Alcohol Drugs and Disabilities,  
Philadelphia, PA

People Reaching Out Center, Chicago, IL

Perrine Baseball and Softball  
Association, Miami, FL

Personal Development Institute Inc.,  
Tucson, AZ

Phoenix Center Association, Phoenix,  
AZ

Physicians for a Violence-Free Society,  
Dallas, TX

Pikes Peak Festival of Learning Inc.,  
Colorado Springs, CO

Pines of McCormick, McCormick, SC

Pioneering Black America Foundation,  
Wentzville, MO

Pittsburgh Community Reinvestment  
Group, Pittsburgh, PA

Plexus, Richmond, VA

Plymouth Housing Alliance, Plymouth,  
MN

Ponte Vedra-Palm Valley Athletic  
Association Inc., Ponte Verda Beach,  
FL

Posey International Center for the Study  
of Traditional Knowledge, Henderson,  
KY

Present Time Dream Factory, Santa Fe, NM  
Presentation Catholic Church Community in Action Inc., Chicago, IL  
Prestonburg-Floyd County Public Properties Corporation, Prestonburg, KY  
Prevention Place Inc., Forest City, NC  
Probationers Educational Growth Advisory Council Inc., New Port Richey, FL  
Professional Ski Instructors of America- Intermountain Division, Salt Lake City, UT  
Project Goodwill Inc., Columbus, OH  
Project Help of West Orlando, Orlando, FL  
Project S T A R S, Baytown, TX  
Project Training Education and Motivation Inc., Beaver Creek, OH  
Pyramid Recovery Center, Memphis, TN  
Quakertown Community Hospital Medical Foundation, Bethlehem, PA  
Quantum Testing and Research Institute, Park Forest, IL  
Raphael Heights Homes Inc., Phila, PA  
Reality Theatre Company, Albuquerque, NM  
Red Path Inc., Flagstaff, AZ  
Renaissance Economic Development Project of Park Heights Inc., Baltimore, MD  
Resource Reutilization Network Inc., Leonia, NJ  
Resourcemobile Inc., Miami, FL  
Resurrection Catholic School Endowment Fund, Lakeland, FL  
Rev. Willie L. Jordan Community Service Center Inc., Harvey, IL  
Rio Vista Equipo Medico Inc., Shrewsbury, NJ  
River Cities Boy Choir, Parkersburg, WV  
Riverfront Musical Festival Inc., Tampa, FL  
Riverside Development Corporation Inc., Minneapolis, MN  
River View Health Systems Inc., Erdenheim, PA  
Robert Abbott Middle School PTO, Waukegan, IL  
Robert E. Willis Sr. Gift Book Program Inc., Murfreesboro, TN  
Ros Inc., Birmingham, AL  
Rotary Club of Niles Morton Grove Charitable Foundation, Niles, IL  
R-USA, Evergreen, CO  
Safe Campuses Now Inc., Athens, GA  
Safe Talk Inc., Littlestown, PA  
Salvation Army Reno Residences Inc., Rancho Palos Verdes, CA  
Satellite Touch Down Club Inc., Satellite Beach, FL  
Scat Association, Middletown, OH  
Scenic Associates, Wilmington, NC  
Scholastic Art Awards of Central Indiana Inc., Indianapolis, IN  
Science Exposures Inc., Rochester, MN  
Seneca Falls, Chicago, IL  
Senior Citizen Housing Alliance, Longmont, CO  
Share Arkansas, Little Rock, AR  
Sids Alliance of Illinois Inc., Glenview, IL  
Singing Americans of Stanley County North Carolina Inc., Badin, NC  
Singles Helping Others Inc., Princeton, NJ  
Sluggers Forever Inc., New Ulm, MN  
Smith College Class of 1988, San Antonio, TX  
Snyder Educational Enrichment Foundation, Snyder, OK  
Society for Chronic Diseases, Minneapolis, MN  
South Beach Film Festival Inc., North Miami Beach, FL  
South George Street Community Partnership, York, PA  
South Gulf Basketball Officials Association Inc., Lehigh Acres, FL  
Southeast Asian American Community Organization LTD, Des Moines, IA  
Southeastern Minnesota High School Honors Choir, Byron, MN  
Southern Nursing Research Society, Columbia, SC  
Southern Orthodox Radio Communications Enterprises Source, Miami, FL  
Southwest Museum Foundation Inc., Mesa, AZ  
Sparta White County Citizens for the Arts, Sparta, TN  
Sprague High School Choir Boosters Foundation Inc., Salem, OR  
Springview Substance Abuse & Outreach Program, Chat, TN  
St. Landry High School Rodeo Association, Opelousas, LA  
St. Marthas Housing II Inc., Sarasota, FL  
St. Paul Midway Lions Club Foundation Inc., W. St. Paul, MN  
St. Thomas All Stars Steel Band, St. Thomas, VI  
Stapleton Coyote Booster Club, Rio Rancho, NM  
Stephens Evangelistic Association, Inc., Seagoville, TX  
Stop Sudden Infant Death Syndrome Minnesota, Cottage Grove, MN  
Stoughton Rotary Special Projects Foundation Inc., Stoughton, WI  
Summit County Rotary Foundation, Beckenridge, CO  
Summit Educational Ass. Inc., New Berlin, WI  
Super Leaders Incorporated, Washington, DC  
Sussex County Foundation for Special Needs Inc., Sparta, NJ  
Teacher Education Foundation, Baton Rouge, LA  
Teamster Disaster Relief Fund, Washington, DC  
Teen Reach Corporation, Crestwood, IL  
Teens Educators Moms Pops Organization Tempo of Lakeland, Lakeland, FL  
Tendu Inc., Houston, TX  
Tennessee Art Education Association, Waverly, TN  
Tennessee Early Intervention Network for Children with Disabilities, Nashville, TN  
Terrapin Theatre, Chicago, IL  
Tewsbury Athletic Association Inc., Califon, NJ  
Thacker Avenue Elementary PTO, Kissimmee, FL  
The D. Association for Youth, Seattle, WA  
Thirty One Cuozzo St. Inc., Belleville, NJ  
3-Dimensional Recovery Services Inc., Oklahoma City, OK  
311 Main Street, Carnegie, PA  
Thunderbird Clubhouse Board Inc., Norman, OK  
Tight & Shiny Theater Productions, Chicago, IL  
Top of Florida Soccer Club Inc., Tallahassee, FL  
Topeka Teens Making a Difference Inc., Topeka, KS  
Tow Operators Working to Eliminate Drunk Driving Inc., Greencastle, IN  
Towncreek Vision Corp., Leland, NC  
Transistional Units Assisting Mankind, Houston, TX  
Trautwein School Mothers Club of the Mehlville School District, St. Louis, MO  
Trees for Memphis Incorporated, Germantown, TN

Trenton Park Neighborhood Corporation,  
Washington, DC

Trinity Family Center, Lancaster, PA

Tulsa Youth Hockey Association, Tulsa,  
OK

Turner Jackson Memorial Fund Inc.,  
Trenton, NJ

Tyler Home Health Services,  
Tunkhannock, PA

U-Care Inc., Milwaukee, WI

United Black Fund of Prince Georges  
County Maryland Inc., Hyattsville,  
MD

United Sponsors Society, Sicklerville, NJ

United States Driving Foundation, Inc.,  
Annapolis, MD

Unity Hospice Care Inc., Morgantown,  
WV

Unitversity of Minnesota M. Club  
Foundation, St. Louis, MN

Up on the Mountain Inc., Signal  
Mountain, TN

Up With Down Syndrome Inc.,  
Columbus, GA

Uplift Recovery Home Inc., Chicago, IL

Upper Valley Association for the  
Education of Young Children, Piqua,  
OH

Uptown Lenoir Heritage Association Inc.,  
Lenoir, NC

Utah Chamber Artists, Midvale, UT

Veterans & Community Outreach  
Foundation, Flowery Branch, GA

Veterans Memorial Park Monument  
Foundation Inc., Pensacola, FL

Veterans Self Help Group Foundation,  
Flint, MI

Vetter Fopdan, Omaha, NE

Vicki Popdan Foundation, Gaithersburg,  
MD

Victim Sensitive Intervention Program,  
Chicago, IL

Victory Through L O V E Inc., Deland,  
FL

Village Conservancy Inc., Cashiers, NC

Virginia Gay Hospital, Vinton, IA

Visually Impaired-Blind Support Training  
and Assistance Group, Blythe, CA

VJS Inc., Seneca, PA

Volunteer Action Center of Indian River  
County Inc., Vero Beach, FL

Volunteer Council for the Arizona Dept.  
of Youth Treatment and Rehabilitation,  
Phoenix, AZ

Walk Worthy Inc., Altamonte Springs, FL

Wall St. Danceworks Inc., Asheville, NC

War Casualties Memorial Association  
Inc., Phenix City, AL

Ward Family Foundation Inc., Chicago,  
IL

Warren Police Drug Abuse Resistance  
Education D A R E Inc., Warren, MI

Washington Action Line, New Orleans,  
LA

Wayzata Womens Choir, Wayzata, MN

Weber Human Services, Ogden, UT

Well-Spring, Allentown, PA

Wellspring Ministries, Whitehall, PA

Wesley Agape House Inc., Alexandria,  
VA

West Cecil B. Moore Community  
Corporation, Philadelphia, PA

West Central Illinois Center for  
Independent Living, Quincy, IL

West Mesa High School Mustang  
Football Boosters, Albuquerque, NM

West Orange High School Foundation  
Inc., Windermere, FL

West Tallahatchie Day Care Inc., Webb,  
MS

West Tennessee Cares, Jackson, TN

Western States Conference for Pharmacy  
Residents Fellowships, Stockton, CA

Westmoreland Chodo Inc., Latrobe, PA

Westmoreland Human Services Inc.,  
Greensburg, PA

Westpine Middle School Parent Teacher  
Organization, Sunrise, FL

Whitestone Corporation, Lumberton, NJ

Wilson County Transportation Service  
Inc., Wilson, NC

Windsor Freer Parents Association,  
Imperial, MO

Winstanley-Industry Park Neighborhood  
Organization, East St. Louis, IL

With Love Foundation Inc., Houston, TX

Wives Clubs Thrift Shop, Great Falls, MT

World Medical Relief, Geneva, IL

Wyoming Agricultural Leadership  
Council, Cheyenne, WY

Yacai Inc., Baltimore, MD

Yale Hospital Properites Inc., Yale, MI

Young Virtuosos International, Dallas,  
TX

Youth Sports Association, Long Beach,  
CA

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.