

Coalition Advancing Universal Social Equality Cause Inc., Jackson, MS
 Coalition for Citizens With Disabilities, Incorporated, Jackson, MS
 Coalition for a Free America LTD, Peoria, IL
 Coalition for Human Priorities of New Jersey, East Orange, NJ
 Coalition for Progress Foundation, Inc., Miami, FL
 Coalition for the Earths Environment of Dallas, Dallas, TX
 Community Organization for Puerto Rican Affairs, Inc., Fort Lauderdale, FL
 Community Program of Our Fathers House Inc., Houston, TX
 Community Reconstruction Institute Inc., Plantation, FL
 County of Dixon School District 24, Newcastle, NE
 Dwayne S. Brown Foundation Inc., Washington, DC
 East Russell Childcare and Development Center Inc., Louisville, KY
 E & J Nichols Inc., Baytown, TX
 E.C. Reems Womens International Ministries, Dayton, OH

Greater Tampa Youth Hockey Inc., Oldsmar, FL
 Greenbrier Music Festival Inc., Charleston, WV
 Greater Warner Friends of the Library Inc., Warner, OK
 Historic Preservation of Porter County, Valparaiso, IN
 Historic Watertown Inc., Watertown, TN
 Historical Society of the American Memorial Park, Saipan, MP
 Hmong National Development Inc., Omaha, NE
 Ho-Ho-Kus Education Foundation Inc., Ho Ho Kus, NJ
 Joint SIU Conference, Tallahassee, FL
 Jomar Health Services Inc., Lake Charles, LA
 Jones City Park Development Inc., Jones, OK
 Jonesboro Area Athletic Assoc. Government Cir., Jonesboro, GA
 Josephs Journeys Inc., Charlotte, NC
 Joy in Learning Educational Center Incorporated, Gary, IN
 Joy International Ministries Inc., Oklahoma City, OK
 Joy Outdoor Ministries, Glendale, AZ
 Joyful Toyful Fiesta Inc., Baytown, TX
 Khmer Society & Association, Houston, TX
 Kids & Kicks Soccer Club, Columbia, IL
 Kids at Hart Inc., Hart, MI
 Kids Express, Clancy, MT
 Kids Express Daycare Service Inc., Jackson, MS
 Kids First Charitable Trust, Carrollton, TX
 Laredo Medical Foundation, Laredo, TX
 Larry Laoretti Kids Classic Inc., Winter Park, FL
 Las Cruces Aquatic Team Incorporated, Las Cruces, NM
 Lincoln Economic Area Development Association, Roselawn, IN
 Link Up Broward Inc., Ft. Lauderdale, FL
 Lions Arms II Inc., Louisville, KY
 Little Falls Main Street Inc., Little Falls, MN
 Little Hill House Inc., Grandbury, TX
 Little Ones Inc., Poydras, LA
 Louisiana School for the Deaf Foundation, Baton Rouge, LA
 Louisville East Community Development Corporation, Louisville, KY
 Louisville Scottish Country Dance Society Inc., Louisville, KY
 Mesa Centennial Campus for Girls Inc., Pueblo, CO

Foundations Status of Certain Organizations Announcement 98-11

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:

Childrens Resource Center Inc., East Point, GA
 Coal Creek-Rock Creek Trails Foundation, Louisville, CO
 Coal Plasma Energy Conversion Inc., Alexandria, VA
 Emma Inman Williams Scholarship Fund, Jackson, TN
 Emmanuel Housing Center, Dothan, AL
 Emmas Clinic Inc. Center for Counseling and Learning, Colorado Springs, CO
 Flint Fast Track, Flint, MI
 Flora T. Benshoof Foundation, Westminster, CO
 Florence Community Band Inc., Florence, KY
 Florence Community Chorus Inc., Richwood, KY
 Florence Interfaith Outreach, Florence, SC
 Florida Association of Teachers of English to Speakers of Other Languages Inc., Miami, FL
 Florida Community Housing Assistant Corp, Fort Lauderdale, FL
 Florida Health Care Utilities Inc., Hialeah, FL
 Florida Indigent Medical Program Inc., Miami, FL
 Greater Corktown Economic Development Corporation, Detroit, MI
 Greater Des Moines Sports Authority, Des Moines, IA
 Greater Sugar Land Pony Colt League Inc., Sugar Land, TX

Metanoia Inc., Belle Rose, LA
Metro Charitable Auctions Inc.,
Louisville, KY
Micaiah Ministries Inc., Tahlequah, OK
Mid-Michigan Canine Search and Rescue
Team, Farmington Hills, MI
Mid-Ohio Psychological Services Inc.,
Lancaster, OH
Millennium Foundation, Ridgewood, NJ
Millfield Community Organization,
Millfield, OH
Milwaukee Area Recovery Center Inc.,
Milwaukee, WI
Milwaukee Center for Cultural Dance
and Awareness, Inc., Milwaukee, WI
Milwaukee Women in the Trades Inc.,
Shorewood, WI
Morehouse D A R E Inc., Bastrop, LA
Motorcycle-Dial-a-Ride Inc.,
Chanhassen, MN
Moultrie Sculpture Committee Inc.,
Washington, DC
Mount Auburn Community Council of
Cincinnati, Inc., Cincinnati, OH
Mount Carmel International Breaking
Chain Prison Ministry, Inc., Jersey
City, NJ
National Longevity Foundation, West
Palm Beach, FL
National Organization of Single Mothers
Incorporated, Midland, NC
National Pastoral Center for Vietnamese
Apostolate, Inc., New Orleans, LA
National Pet Disaster Fund, Harrisburg,
PA
Newarks Coalition of Small Business
Development Corporation, Inc.,
Newark, NJ
Newport Campus-Arkansas State
University Beebe Charitable
Foundation, Inc., Newport, AR
Newton County Housing Council, Jasper,
AR
Nigerian Cultural Association, St. Louis,
MO
Nightcare at the Bear Minimum-A PM
Childcare Service, Inc., Cleveland,
OH
Nikki Childrens Home, Houston, TX
Nims Neighborhood Association,
Muskegon, MI
Nizhoni Smiles, Shiprock, NM
Noble Hill Wheeler Memorial
Association, Inc., Cartersville, GA
Noblesville Babe Ruth Bambino League,
Inc., Noblesville, IN
Nomad Boosters Inc., Davidson, NC
Nordstrom Foundation, Red Lodge, MT

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.
