

Foundations Status of Certain Organizations

Announcement 98-16

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:

Cephas Ministry, Inc., Zephyehills, FL
Childrens Development Services Inc.,
Leonia, NJ
Childrens Heritage Montessori School,
Cheyenne, WY
Childrens Literature Assembly of the
National Council of Teachers of
English, Dekalb, IL
Childrens Museum of Arkansas Inc.,
Little Rock, AR
Chisam Memorial Trust, Vienna, VA
Christian Basketball Associates Inc., San
Antonio, TX
Christian Fellowship of San Antonio
Firefighters, San Antonio, TX
Christmas in April Greater Gateway, Inc.,
Edwardsville, IL
Christmas in April Joplin, Inc., Joplin,
MO
Chrysalis Inc., New Orleans, LA
The Competitive America Foundation,
Bethesda, MD
Consolidated Community Development
Inc., Fort Smith, AR

Consortium for Educational Process and
Technology Incorporated, Princeton,
NJ
Constitution Football League, Lexington,
KY
Consultation and Counseling Services,
Inc., Philadelphia, PA
Consumer Credit Counseling of Northern
Indiana, Inc., Mishawaka, IN
Downstate Afro-American Hall of Fame
Inc., Peoria, IL
Downtown Crossville Inc., Crossville,
TN
Dr. John Gorrie Science Foundation of
Franklin County Inc., Apalachicola,
FL
Eleusis Theater, Mobile, AL
Elijah Thurston Organization for Training
and Community Development,
Homewood, IL
Elim Retreat Center Inc., Chicago, IL
Elite Ladies Association Inc., Miami, FL
Elkhart County Safe Kids Coalition Inc.,
Elkhart, IN

Elkhorn Day Care Center Inc., Elkhorn, WI.

Ellis County Child Protective Services Board, Waxahachie, TX

Fido Inc., Oklahoma City, OK

Final Net Inc., Memphis, TX

Fishermens Wharf Inc., Wheaton, IL

Five Leaf Clover Society Inc., Florence, KY

Flight for Life Incorporated, Gahanna, OH

Flint and Vicinity Action Community Economic Development Corporation, Flint, MI

French Quarter North and South Inc., New Orleans, LA

Fresh Beginnings Incorporated, Arlington, VA

Friend of Hospice Inc., Henderson, NC

Friends and Neighbors of the Greater Washington Area Inc., Washington, DC

Friends of Braddock Maryland Chapter, Silver Spring, MD

Friends of Challenger Inc., Akron, OH

Friends of Egypt Inc., McLean, VA

Friends of Geosphere Inc., Alpharetta, GA

Friends of Galena the Park Branch Library, Galena Park, TX

Friends of Gresham Inc., Chicago, IL

Frontline Productions Inc., Tulsa, OK

Fort Wayne Indiana Seminoles Baseball Club Inc., Fort Wayne, IN

Full Gospel Christian Center Inc., Taylorsville, KY

Fuller-Hunt Foundation Inc., Columbus, OH

Fund for Tenant Ownership Inc., Washington, DC

Handi-Capable in the Media, Inc., Atlanta, GA

Helping Gods Children Food Pantry, Lima, OH

Hemingford Community Care Center Foundation Inc., Alliance, NE

Henderson Catholic Education Endowment Inc., Henderson, KY

Henderson County Fire Chiefs Association Inc., Athens, TX

Henry County Family Housing Project Incorporated, Mt. Pleasant, IA

Henry County Step Ahead Council Incorporated, New Castle, IN

Henry Gonzales Nursing Education Foundation, Chicago, IL

Heritage Design Consortium Inc., Lafayette, IN

Heritage Rails to Trails Coalition, Amlin, OH

Jersey City Center for the Performing Arts Inc., Jersey City, NJ

Jesus Christ Hope Center Inc., Carmel, IN

Jobworks, Inc., St. Petersburg, FL

Keepers of Young Disadvantaged Students Inc., Toledo, OH

Kemetic Education for Young Scholars, Raleigh, NC

Kids Voting Georgia Inc., Macon, GA

Kidtech Inc., Austin, TX

Kimberly Bergalis Memorial Committee Inc., Ft. Pierce, FL

Kinderfest Inc., Kinder, LA

King Youth Soccer League, King, NC

Lamplight Communications Inc., Bradenton, FL

Lancaster Area Interfaith Coalition for Caring, Lancaster, PA

Lancaster Swim Team Booster Club Inc., Lancaster, OH

Lancelot H Owens Scholarship Foundation Inc., Jersey City, NJ

Lewis County Childrens Fund, Hohenwald, TN

Limestone Creek Community Development Corporation, Jupiter, FL

Limon Train Ride & Heritage Society, Limon, CO

Lincoln Arts & Humanities Foundation, Lincoln, KS

Max Samples Evangelistic Association, Inc., W. Frankfort, IL

Maximum Life Community Development Corporation, Baltimore, MD

Maxine Guy Wildlife Rehabilitation Center, Inc., Amado, AZ

Maya American Community Council Inc., Homestead, FL

Mayfield Country Club Scholarship Foundation, South Euclid, OH

Meals on Wheels of Jefferson County Inc., Meriden, KS

Mecklenburg Child Daycare Inc., Chase City, VA

Mediation Center of Kentucky Inc., Lexington, KY

Medical Awareness Association Inc., Annapolis, MD

Medical International Resource Reclamation Organization, Denver, CO

Medical Research Junior Board Foundation, Chicago, IL

Medici Foundation, Omaha, NE

Medina Community Playground, Medina, OH

Mediplex Hospice Foundation, Abilene, TX

Memphis City Relief Inc., Memphis, TN

Mending the Broken Hoop Inc., Phoenix, AZ

Meridian Hills Arts Foundation Inc., Indianapolis, IN

M O Educators Inc., Hollywood, FL

Network Community Services, Livonia, MI

New Directions, Inc., Lexington, KY

San Antonio Urban Network, San Antonio, TX

Texas Neurosciences Foundation, San Antonio, TX

Wilson Group, Inc., Princeton, NJ

The Word's Out, Chantilly, VA

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.