
Foundations Status of Certain Organizations

Announcement 98-23

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:

Christian Care Network, Jackson, MI
Christian Care s Association Inc.,
Missouri City, TX
Christian Computer Concepts,
Lakewood, CO
Christian Counseling Center, Jackson,
TN
Christian Counseling Center of Northeast
Arkansas, Jonesboro, AR
Christian Discipleship International, Inc.,
Georgetown, OH
Christian Extension Ministries Inc.,
Hialeh, FL
Christian Family Resource Center,
Champaign, IL

merely because a plan does not make COBRA continuation coverage available to an individual who is entitled to Medicare benefits on the day before a qualifying event affecting the individual, or merely because a plan ceases to provide COBRA continuation coverage to a qualified beneficiary on the basis that the qualified beneficiary is entitled to Medicare benefits, even if the beneficiary became entitled to Medicare benefits on or before the date of the election for COBRA continuation coverage.

Cliff and Clara Herlache Foundation,
Inc., Sturgeon Bay, WI
Clinton County Leadership Institute,
Wilmington, OH
Clothe A Child Inc., Indianapolis, IN
Cloverport Main Street Revitalization
Committee, Inc., Cloverport, KY
Co-Operative Services Inc., Gainesville,
FL
Committee To Save Susquehanna's Lady
Liberty Inc., Harrisburg, PA
Common Sense Solutions Inc., Elgin TX
Common Threads, Columbia, SC
Communicative Device Benevolent
Fund, Mentor, OH
Communities in Schools Kingsville Texas
Inc., Corpus Christi, TX
Communities Resolved To Encourage Art
That Edifies Inc., Port Lavaca, TX
Designated Driver Program Inc., Troy,
AL
Designs for Transforming Education,
Minneapolis, MN
Deska Firesafety Program, Oak Park, MI
Desoto Housing & Human Development
Corp., Hernando, MS
Detroit Freeze Hockey Club, St. Clair
Shores, MI
Detroit Mass Community Services Inc.,
Detroit, MI
Deutscher Hilfs Club Florida Westkuste
Inc., Palmetto, FL
Developmental Resource Corporation,
Shreveport, LA
Dfyit Inc., Houston, TX
Diabetes Foundation of Collier County
Inc., Naples, FL
Diamon Valley Youth Ranch Inc.,
Hutchinson, KS
Disability Community Development
Corporation, Ypsilanti, MI
Disabled Housing Concepts Inc.,
Columbus, OH
Discovery Days Daycare Inc.,
Hartington, NE
Egyptian Heritage Society, Houston, TX
Festa Italiana Inc., Atlanta, GA
Festival at Dunmaglas Inc., Charlevoix,
MI
Fibromyalgia Association of Houston
Inc., Bellaire, TX
Great American Air Affair Inc., Bowling
Green, KY
Great Falls Teachers Federal Credit
Union, Great Falls, MT
Gwinnett Panther Association Inc.,
Lilburn, GA
Gym Parents Inc., Lancaster, PA

Headway Homes of Texas Inc., Garland, TX

Healing Forest Conservancy, Washington, DC

Healing Hearts Foundation Inc., Roswell, GA

Health and Wholeness Foundation Inc., Charleston, WV

Homeless Benefit Ball Inc., Louisville, KY

Homeless Foundation of America Inc., Arlington, VA

Hondo Youth Basketball Association Inc., Hondo, TX

Hoosier Youth Invitational Games Inc., Indianapolis, IN

Hope and Development Center Incorporated, Beaumont, TX

James Sterett Smith Memorial Education Foundation Inc., Towanda, PA

Janie Butler Alcohol & Drug Prevention Center Alcohol and Drug Center, Meridian, MS

Japan-American Art and Cultural Fellowship LTD., Baltimore, MD

Jefferson Ark Community Development, Gary, IN

Kevin Shelley Memorial Childrens Community Christmas Fund, Clinton, MD

Key Ministries Inc., Tulsa, OK

Keys Childrens Shelter Foundation Inc., Key Largo, FL

Keystone Soccer Club, Philadelphia, PA

La Siembra the Sowing, Espanola, NM

La Tropa Michoacana Inc., E. Chicago, IN

Labor Council Community Services Inc., Mobile, AL

Ladies in Motion Corporation, Chicago, IL

Lake Cities Community Band, Southlake, TX

Lake Community Homes Inc., Mentor, OH

Lake Como Child Care Inc., Lake Geneva, WI

Lake Leon Flood Control Fund Inc., Eastland, TX

Lake Park Area Historical Society Inc., Lake Park, GA

Lakeland Baptist Education Center, Lewisville, TX

Martin Luther King Jr Association, Pickens, MS

Martins Adult Foster Care Incorporated, Bay City, MI

Maryland Alternative Resource Center for Youth MARMARCY, Oxon Hill, MD

Maryland Freshwater Foundation Inc., Baltimore, MD

Maryland Native Plant Society Inc., Silver Spring, MD

Maryland Womens Basketball Coaches, Columbia, MD

McClain Ministries Inc., Gainesville, FL

McCollier Group Home Inc., Canton, OH

McGrane Self-Esteem Foundation Inc., Ft. Mitchell, KY

McPherson Babe Ruth Inc., McPherson, KS

Meadowoods Education Foundation Inc., Orlando, FL

Mishpach Alizim, Houston, TX

Missing Children of Utah Inc., Ogden, UT

Missing Children Society of USA Inc., St. Rose, LA

Mission of Help Inc., Ft. Pierce, FL

Mississippi Association of the Deaf Incorporated, Batesville, MS

Monarch House Group Inc., Colorado Springs, CO

Monarch Youth Program Inc., Chicago, IL

Monmouth County Medical Society, Tinton Falls, NJ

Monroe County Environmental Education Advisory Council, Inc., Big Pine Key, FL

Montana Freedom Home, Anaconda, MT

Montana Poets Society, Three Forks, MT

Mulvane Care & Share, Mulvane, KS

Muncie Alliance for the Prevention of Substance Abuse, Inc., Muncie, IN

Murray Rotary Club Foundation, Murray, UT

Museum on the Common, Mt. Pleasant, SC

National Financial Literacy Institute, Inc., Wheaton, MD

National Foundation for Future Minority Astronauts, Inc., Houston, TX

National Health Foundation of Russia, Washington, DC

National Hispanic Council on Aging of Wichita, Wichita, KS

National Institute for the Study of Cognitive and Sensorimotor Therapies, Boulder, CO

National IOTA Foundation, Baltimore, MD

National Leadership Ministries Inc., Washington, DC

National Link Incorporated, Durham, NC

Native Gospel Outreach, Cortez, CO

Natrona County 4-H Foundation, Casper, WY

Natural Bridges Inc., Indianapolis, IN

Nature Studies Center International Inc., Ranchos De Toas, NM

Navajo County Genealogical Society, Winslow, AZ

Navajo Museum and Library Foundation, Window Rock, AZ

New Jersey Chapter American College of Health Care Administrators, Inc., Paterson, NJ

New Jerusalem Day Care Center, Killeen, TX

New Life Network, Bozeman, MT

New Orleans Volunteers in Court, New Orleans, LA

New Shreveport Community Housing Development Organization, Inc., Shreveport, LA

New Sober Movement Inc., Ignacio, CO

New Trinity Coalition Inc., Dallas, TX

New Visions Inc., New York, NY

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.