Foundations Status of Certain Organizations

Announcement 98-60

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 found ations described in section 509(a) of the Code) are now classified as private foundations:

- American Bosnia Relief Association, St. Louis, MO
- Arizona Quail Preservation Society, Phoenix, AZ
- Arts & Education Foundation of Alabama Inc., Birmingham, AL

Asian Americans of Connecticut Inc., W. Hartford, CT

Bill Cobb Ministries Inc., Bethany, OK Binghamton Outreach Center Inc.,

Binghamton, NY

- Bread of Life Christian Mission, Plant City, FL
- Carlisle Center for Violence Prevention Inc., Carlisle, MA

Centipede Artists Cooperative, Danbury, CT

Child Placement Professionals Inc., Ada, OH

Child Support Recovery Foundation, Mesa, AZ

Citizens Assisting Pacific Palisades Youth Inc., Pacific Palisades, CA

Cobb County District Attorneys Anti-Drug Poster Contest Inc., Marietta, GA

Dr. Jorge Prieto Community Clinic, Chicago, IL

Eddie Robinson Foundation, Anaheim Hills, CA

Father's Against Violence Inc., Carlisle, MA

First Step Emergency Shelter, Long Beach, CA 573 Warren Street HD FC, Brooklyn, NY Flites Emergency Shelter and Affordable Housing, Sun Valley, CA Freedom Today Not Tomorrow Inc., Olathe, KS Good Samaritan Production Inc., Detroit, MI Hampden Land Project, Inc., Hampden, MA Handicapped Children Services Inc., Arcadia, CA Handicapped Services International, Inc., New York, NY Historic Sites & Shipwrecks Restoration & Preservation Society Inc., Fort Lauderdale, FL In the Name of Jesus Christ Ministry, Charlotte, NC Independent Service Providers Network, Honolulu, HI Interethnic Inc., Dallas, TX Inspirit Counseling Center, San Anselmo, CA Kafkaz Folk Song and Dance Ensemble, Fairfax, CA King County Foster Parent Association, Seattle, WA Knoxville Home Child Care Association. Knoxville, TN Lao Highland Association of King County, Seattle, WA Lawrence Township Free Commodity Services, Cedarville, NJ Long Beach Japanese Language Booster Association, Torrance, CA MLTH Incorporation, Silverdale, WA Malemte Football Booster Club, Fairbanks, AK Marcs International Gymnastics, San Leandro, CA Mayors Youth Center Inc., Granite City, IL Mobile Elder Care, Mobile, AL Mother Tierras Inc., Havre de Grace, MD National Association of Community Athletic Organization, Inc., Fort Thomas, KY Native American Heritage Committee Inc., Porterville, CA New Beginning Economic Development Inc., Palmdale, CA New Hampshire Tennis Foundation, Contoocook, NH

Norwalk High Football Booster Club, Irvine, CA S T E P Association, Seattle, WA Salt Council Inc., Las Vegas, NV Schuylkill Ethnic and Cultural Association, Pottsville, PA Seniors Foundation Inc., Boston, MA Southern California Center for Music and the Arts, Chino, CA Southwest Louisiana Economic Development Inc., Lake Charles, LA St. Jude Day Care Center Incorporated, Memphis, TN Toppers Association Inc., Brooklyn, NY Veteran Family Service Corporation, Baldwin Park, CA Vietnam Veterans United for Aid & Assistance, San Jose, CA WL Turner Residential Services, Pasadena, CA Wallowa Valley Arts Council, Enterprise, OR Walnut Creek Youth Football Inc.. Walnut Creek, CA Washington Abuse Survivor Education Foundation, Spokane, WA Wee Care Preschool, Bakersfield, CA Wee Folk Educational Centers, Los Angeles, CA Wel Garden Foundation, Granite Ba y, CA Welcome Home Senior Adult Association, Lynnwood, WA Were All In This Together Foundation Inc., Los Angeles, CA West Coast Motorcycle Museum, Ventura, CA West Hollywood Urban Conservation League, West Hollywood, CA Wheeler Community Club Wheeler, CA Wheelhouse Training and Education for People with Handicaps, Inc., Lakeland, FL Wheta Foundation, Inc., Spring Valley, NY Wide Smiles, Stockton, CA Williamsbridge Senior Citizens Assoc., Inc., Bronx, NY Willits Youth Football Association Inc.. Willits. CA Wilson County Coalition of Adolescent Pregnanc y, Wilson, NC Wings, Oxford, MS Women In Criminal Justice, Stockton, CA Women of Color-United Incorporated, Green Bay, WI

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Women United to Prevent Violence Against Women Inc., Greenbelt, MD Women With Class, Denver, CO Womens National Aids Resource, Inc., New York, NY World Care Organization Inc., Charlotte, NC World Information Service Inc., Allston, MA World Relief Organization Inc., Bishop, CA Worlds Face, Beford, NY Worldwide Council on Alcoholism. Paterson. NJ Wyoming State Predatory Animal Board, Casper, WY Yadkin County United Way, Yadkinville, NC Yankton Regional Council on Aging Inc., Yakton, SD Yardley Makefield Playground Park Inc., Yardlev, PA Yavapai Soccer League, Prescott, AZ Yes We Can Save the Can Inc.. Collingswood, NJ YSI International, Hollywood, FL Young Adventurers Inc., Pompano Beach. FL Young Freedom Corps, San Antonio, TX

Young Foundation, Glenwood, IL Young Love Productions, Cincinnati, OH Young Minority Golf Association, Detroit. MI Young Rangers Baseball Club Inc., Bedford, TX Young Voices Initiative, Inc., New Haven, CT Youngstown Area Alliance of Black School Educators, Youngstown, OH Youth Athletic Association, Omaha, NE Youth Baseball Association Inc., Fayette, MO Youth Baseball and Softball Booster Club, West Plaines, MO Youth Diplomat Corps Incorporated, Speedway, IN Youth & Family Developmental Core Inc., Miami, FL Youth for a Drug Free America, Cincinnati. OH Youth for Christ International Ministries. Englewood, CO Youth Maritime Programs Incorporated, Newark, CA Youth Museum Exhibit Collaborative Inc., Houston, TX Youth Rodeo Championship, Portales, NM

Youth Unlimited Inc., Live Oak, TX Youth Valley Team Federation, Apple Vallev, CA Yucaipa Swim Team Inc., Yucaipa, CA Zaire Educational Council Association. Washington, DC Zeal Civic Club Inc., St. Petersburg, FL Zion Hill Ministries Inc., Kansas City, KS Zion Human Services Inc. Shreveport, LA Zoological Gardens Foundation Inc., Pelham. AL 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.

Youth 2000 Inc., Dallas, TX