

Foundations Status of Certain Organizations

Announcement 98-50

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:

Rocky Mountain Harvest Inc., Highlands Ranch, CO
Rocky Mountain Team Fund Inc., Salt Lake City, UT
Roebling Gateway Park Corporation, Covington, KY
Rogue Theatre Inc., Orlando, FL
Roger Mills County Health Care Foundation, Cheyenne, OK
ROJA Productions Inc., Suitland, MD
Root and the Branch Inc., South Charleston, WV
Rootin on the Ribber, Memphis, TN
Roscoe Lyons Tackle Football Inc., Roscoe, IL
Roscommon Area Historical Society, Inc., Roscommon, MI
Rosebud Youth Home Inc., Hamilton, MO
Rosemary F. Dybwad International Fellowship Trust, Olney, MD
Roswell Vietnam War Memorial Committee, Inc., Roswell, GA
Roswell Village Theater Inc., Roswell, GA
Rotary Plaza of San Jose Inc., San Jose, CA
Round Rock Band Boosters Inc., Round Rock, TX
Royal Garden Club by the Bay in Perth Amboy, Perth Amboy, NJ
Royall Noyse, Inc., Centerville, MA
Ruach Simcha Spirit of Joy Ministry, Cantonment, FL

Rushmore Presidential Institute, Rapid City, SD
Rushmore State Games Inc., Aberdeen, SD
Russell House Associates Inc., Baltimore, MD
Russian-American Independent Media Association, McLean, VA
Russian Peoples Relief Project Inc., Venice, FL
Rutherford Junior Football Association, Inc., Rutherford, NJ
S A F E, Elmhurst, IL
S-T-R-E-T-C-H Ministries Inc., Thomasville, GA
Sabetha Housing Corporation, Sabetha, KS
Sabine Volunteer Fire Department Inc., Kilgore, TX
Safe Kids Inc., Wilmington, DE
Sage Foundation for Better Education, Inc., Shrewsbury, MA
Saginaw Christmas in July Inc., Saginaw, MI
Saints Child Care Center Inc., Taylors, SC
Salina Saline County War Memorial Inc., Salina, KS
Salt and Light Foundation, Salt Lake City, UT
Samaritan Resource Center Inc., Chicago, IL
Samaritan Salt Factory Inc., Miami, FL
Samaritans Inc., Raleigh, NC
Samuel Bronston Archives and Film Academy, Houston, TX
Samuel J. Lilly IV Brotherhood Association Inc., Augusta, GA
San Angelo Rescue Dog, San Angelo, TX
San Antonio Health Care Foundation, San Antonio, TX
San Antonio Hispanic Amateur Radio Association, San Antonio, TX
San Antonio Kids-N-Critters, San Antonio, TX
San Antonio School Business Promise Inc., San Antonio, TX
San Saba County Police Activities League Inc., San Saba, TX
Sanctuary Project Inc., Baltimore, MD
Sankofa Intercultural Programs Corporation, Atlanta, GA
Sarah F. Myles Foundation, Dayton, OH
Saratoga Shakespeare Festival, Inc., Brooklyn, NY
SAT RA Society Inc., Washington, DC
Sav-A-Life of Covington Inc., Andalusia, AL

Savannah-Chatham Commission on Children and Youth Inc., Savannah, GA
Save America-Educate Our Children, Denver, CO
Save Cape May Harbor Inc., Cape May, NJ
Save Our Children Coalition, Farmville, VA
Save Our Children Inc., Atlanta, GA
Save Our Spring River Inc., Hardy, AR
Save the Salt Inc., Brigham City, UT
Saxe Gotha Historical Society, Columbia, SC
SBOBC, Florissant, MO
Scattered Site Neighborhood Family Housing Resident Council, Detroit, MI
School District No. 20 Education Foundation, Colorado Springs, CO
School Dropout Prevention Center a Not for Profit Corporation, Dallas, TX
School Kids Club Inc., Circleville, OH
Schools Out Adventure Club, Eagle, NE
Schuyler Community Center on Waltons Mountain Museum, Schuyler, VA
Scioto River Valley Federation, Delaware, OH
Scotland Neck Coordinating Committee, Scotland Neck, NC
Scleroderma Federation Gulf Coast Affiliate, Cape Coral, FL
Scottie Pippen Youth Foundation, Little Rock, AR
Scroll People Inc., Chicago, IL
Search and Rescue K-9 of Minnesota, Minnetonka, MN
Second Chance Horses Inc., Dallas, TX
Second District Volunteer Fire Department, Mountain City, TN
Second Time Around Catch a Star Foundation, Chicago, IL
Second Time Arounders Marching Band Inc., St. Petersburg, FL
Sedona Hopi Show Inc., West Sedona, AZ
Segiun-Guadalupe County Heritage Museum Inc., Seguin, TX
Seguin Police Activity League, Seguin, TX
Selden Park Committee for Progress Inc., Brunswick, GA
Self Advancement & Recovery Assistance Inc., Decatur, GA
Senior Activity Center of Port St. Lucie Florida Inc., Port St. Lucie, FL
Senior Citizens Awareness Council LTD, Longmont, CO
Senior Help Group Inc. Butler, IN

Senior Peer Counseling Inc., Oklahoma City, OK

Seniors Celebration Inc., Naples, FL

Seniors for Seniors Inc., Decatur, GA

Sense America, St. Louis, MO

Serbian American National Information Network Inc., Lansing, IL

Serendipity House Day Care, Salt Lake City, UT

Serenity Caring Homes Inc., Montgomery, MN

Servicios Hispanos Inc., Herndon, VA

Seventy-Second Benefit Fund Inc., Jackson, MI

Shade Tree, Inc., Zarephath, NJ

Shakamak Area Recreation Association Incorporated, Jasonville, IN

Share Inc., Fulton, MD

Share Pregnancy & Infant Loss Support Inc., Tequesta, FL

Shared Heartbeats Inc., Oklahoma City, OK

Sharing His Love Ministries, Stanley, NC

Sharon Smyth Educational Foundation, Mesa, AZ

Sharonville Business Association Scholarship Fund, Cincinnati, OH

Sheet Metal Generations Foundation Inc., Washington, DC

Shekinah Refuge Inc., Sapulpa, OK

Shelbyville Dixie Youth Baseball League Inc., Shelbyville, TN

Shelter Helpers Inc., Gretna, LA

Sheltering Harbour, Houston, TX

Shenandoah Center for Global Food Issues, Swoope, VA

Shepherds Center of Charleston WV Inc., Charleston, WV

Shepherds Foundation of Comfort Inc., Huggins, MO

Sheridan Community Development Corporation, Philadelphia, PA

Sheriff Mike Sheahan Youth Athletic Foundation, Chicago, IL

Shin Sai, Madeville, LA

Shomrei Adamah, Philadelphia, PA

Shooters Baseball Club, Oak Forest, IL

Shooting for the Stars Inc., Bryn Mawr, PA

Shore Post Polio Support Group an Unincorporated Association, Red Bank, NJ

Shore Veterans Foundation Inc., Middletown, NJ

Shreveport-Bossier Summer Spectacular Fine Arts Camp Inc., Bossier City, LA

S I A S T Foundation, Overland Park, KS

SIBF Foundation, Atlanta, GA

Sibyl Temple Foundation Inc., Vestavia Hills, AL

Sickle Cell Anemia Rehabilitation and Education Program, Lake Charles, LA

Side by Side Community School, Inc., Wilton, CT

Sigur Incorporated Residential Care, New Orleans, LA

Silver Foxes Theatrical Troupe, Streamwood, IL

Silver Lake-Hartford Housing Revitalization Corporation, Providence, RI

Simon Carter Musicians Emergency Fund Inc., Atlanta, GA

Sine Missions International Inc., Rockford, IL

Single Action Theatre Co., Chicago, IL

Siouxland Amateur Boxing Club Inc., Sioux Falls, SD

Sir Friendly C Inc., Louisville, KY

Sister City Ministry Inc., Duluth, MN

Sisters in Recovery Inc., Tampa, FL

SJC Boxing Club Inc., Fort Myers, FL

Skyfyre Unlimited, Rio Rancho, NM

Skyhook Emergency Response Corporation, Meridian, MS

Slam Foundation, Nashville, TN

Sleepy Eye Area Historical Soc., Sleepy Eye, MN

Slidell Youth Football Association Inc., Sidell, LA

Slil Foundation, Dallas, TX

Small World Inc., Baton Rouge, LA

Smarty Pants Educational Services Inc., Jackson, MS

Smith County Adult Protective Services Advisory Board Inc., Tyler, TX

Smith County Organization for Premium Education Inc., Tyler, TX

Smith House of Hot Spring County Inc., Malvern, AR

Smithville Boosters Club, Smithville, OH

Smyrna High School Band Boosters, Smyrna, TN

Snow on the Roof, Bloomington, MN

Soccer Foundation Inc., Wayne, NJ

Social Development Foundation for Argentina Inc., Washington, DC

Socialites Inc., Fort Wayne, IN

Sociedad Para el Estudio de la Traducccion y la Interpretacion In., Viejo San Juan, PR

Society for Cultural Awareness Inc., Cincinnati, OH

Society for the Preservation of Oriental Forkloric Dance & Culture, Gainesville, FL

Society of Physicians for Reproductive Choice and Health Inc., Franklin Lakes, NJ

Society of Trauma Nurses, Washington, DC

Soliloquy Project Inc., Dallas, TX

Somali Relief & Community Services Inc., Atlanta, GA

Somali Relief Federation, Washington, DC

Somber Reptile Art and Music Development Center Inc., Atlanta, GA

Somebody Cares Ministries, Muskegon, MI

Somethings Happening Inc., Houston, TX

Sonlight Ministries, Fort Collins, CO

Sonny Parker Youth Foundation Inc., Chicago, IL

Sons of Orpheus-the Male Chorus of Tucson, Tucson, AZ

Sonshine Youth Services Inc., Wintersville, OH

Soroco Baseball Softball, Yampa, CO

SOS Scholarship Opportunities for Students Inc., Belle Glade, FL

Source of Life Ministry Inc., West Helena, AR

South Africa Development Fund, Jackson, MS

South African Rural Development Support Program Inc., Augusta, GA

South Carolina Academy of Authors Inc., Columbia, SC

South Carolina Ki Society Inc., Greenville, SC

South Central Child Care Resource and Referral Inc., Janesville, WI

South Central Hope 2 Inc., Brentwood, TN

South Central Wisconsin Division Incorporated, Madison, WI

South Dakota Brain Injury Assoc., Tyndall, SD

South Dakota Womens Network Foundation Inc., Sioux Falls, SD

South Delta Regional Housing Authority Resident Council Inc., Greenville, MS

South Florida Youth Soccer Association Inc., Miami, FL

South Haven Girls Softball League, Portage, IN

South Jersey Work on Waste Inc., Collingswood, NJ

South of 8 Mile, Detroit, MI

South Pacific-American Cultural Exchange, Denver, CO

South Terrell Action Group Inc., Terrell,
TX
South Texas Audio Reader, Austin, TX
South Texas Beat the Heat Inc., Universal
City, TX
Southeast Association for the
Environment Inc., Baltimore, MD
Southern Appalachian Community
Development Corporation, Boone, NC
Southern End Community Association,
Quarryville, PA
Southern Justice Institute, Durham, NC
Southern Pain Society, Greenville, SC
Southern Portage Non Profit Housing
Inc., Mogadore, OH

Southern Regional Youth Institute, Lake
Charles, LA
Southwest Child Development Institute
Inc., Austin, TX
Southwest Creative Dance Center,
Lakewood, CO
Southwest Florida All American Soap
Box Derby Inc., Fort Myers, FL
Southwest Philadelphia Presbytery
Apartments Inc., Villanova, PA
Southwest Range & Wildlife Foundation,
Austin, TX

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 de-
termination letter with the revised classi-
fication as to foundation status. Grantors
and contributors may thereafter rely upon
such ruling or determination letter as pro-
vided in section 1.509(a)-7 of the Income
Tax Regulations. It is not the practice of
the Service to announce such revised clas-
sification of foundation status in the Inter-
nal Revenue Bulletin.