Lost Coast Interpretive Association, Whitehorn, CA
Lumina Group of St. Louis, St. Louis, MO
Make It Public, Inc., San Francisco, CA
MH Community Service, Monterey Park, CA
Mike Scuch Memorial College Scholarship Fund, Staten Island, NY
Miracle Life Nisim Haim, Oak Park, MI
Modjeska Ranch Rescue, Silverrado, CA
National Association of Disabled Asian-American, Los Angeles, CA
National Visionary Leadership Project, Washington, DC
Native Veterans Association of Alaska, Anchorage, AK
Norman and Judith Jo Kreiss Family Foundation, San Diego, CA
North End Partnership Association, Mason City, IA
Northwest Alabama Education Partnership, Florence, AL
Old River Committee, Inc., Tracy, CA
One America Foundation, Inc., Baltimore, MD
Pomerelle Institute, Inc., Albion, ID
Raisin Hope Rescue & Rehabilitation, Raymond, WA
Recreation Trail Management, Loveland, OH
Redeemed Services, Inc., Los Angeles, CA
Rehema Adult Day Health Care Center, Pomona, CA
Research Nurse Association, Inc., Wellesley, MA
Resiliency for Action and Success, Orange Park, FL
Rock Christian, Inc., Bakersfield, CA
Save A Teen, Oregon City, OR
Save Our Strays, Inc., Newport News, VA
Sea of Dreams Foundation, Inc., Honolulu, HI
Sherit Isroel, Inc., Brooklyn, NY
Silver Lake Football Association, Everett, WA
Single Family Services, Las Vegas, NV
SIS (Stay in School), Inc., Chicago, IL
Society for Counter-Ordnance Technology, Charlottesville, VA
Somaliland Community of Metro Chicago, Chicago, IL
Spazi, Inc., Miami, FL
Sterling Youth Accountability Board, Patton, CA
Sunny Health Recovery Center, Inc., Fairbanks, AK
Sunshine Service Dogs, Inc., Luck, TX
Teach Me to Live Ecumenical Ministries, Makawao, HI
Thaddean Society, Elgin, IL
Thomas Hart Benton Catalogue Raisonne Foundation, Inc., New York, NY
True Divine Ministries, Cincinnati, OH
US Sailing Foundation of Marion County, Jensen Beach, FL
Valley Falcons Youth Athletic Club, Sylmar, CA
William J. Gallion, Captiva, FL
Wolverine Management Foundation, Los Angeles, CA
Wrightco Educational Foundation, Claysburg, PA
Youth Programs Unlimited, Inc., Antioch, CA

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.

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2007–43

The names of organizations that no longer qualify as organizations described in section 170(c)(2) of the Internal Revenue Code of 1986 are listed below.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on April 23, 2007, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is $1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

EPASA-USA, Inc.
Ridgewood, NY
Morocco and the Casbah Dance Experience, Inc.
New York, NY
ABG Housing, Inc.
Orlando, FL
The Credit Network, Inc.
Silver Spring, MD
Global Mindlink Foundation, Inc.
Coral Springs, FL
Credit Debt Solutions, Inc.
Chevy Chase, MD
Skopos Charities, Inc.
San Jose, CA
Douglas R. & Patricia B. McKinnon Charitable Supporting Organization
Tomball, TX
The Dreamhouse Charity, Inc.
Wilsonville, OR
Dads Place Ministries, Inc.
Thurmont, MD
Potomac Forum, Ltd.
Potomac, MD
Community Housing and Land Development, Inc.
San Jose, CA
New Haven Shelter
Rancho Palos Verdes, CA