

Mauldin Scholarship Fund Account,  
N. Little Rock, AR  
Mayoral Fellows Foundation of  
San Diego, Del Mar, CA  
Mission of Love Care Home, Inc.,  
Valdosta, GA  
Mt. Moriah Community Ministry, Inc.,  
Blytheville, AR  
Namaste International, Allentown, PA  
National Bicycle Greenway, Palo Alto, CA  
New York Raptors Special Hockey Club,  
Inc., Larchmont, NY  
Olivias House of Love, Houston, TX  
One Class at a Time, Fremont, CA  
Open Hearth Foundation, Rockford, IL  
Organization for Africans With Diabetes,  
Inc., Bronx, NY  
Our Kids Can Too, Inc.,  
West Palm Beach, FL  
Playground Foundation, Gardonsville, VA  
Project 2000 — Community Center,  
Moses Lake, WA  
PS & QS Character Education Through  
Social Graces, Inc., East Pointe, GA  
Psalms One Hundred and Fifty  
Instrumental Gospel Ensemble of,  
Stockton, CA  
Raj & Neelam Modi Charitable Trust,  
Inc., Albertson, NY  
Randy Caldwell Ministries, Inc.,  
League City, TX  
Resurrection Ministries, Texarkana, TX  
Scottsdale Airpark Rotary Foundation,  
Scottsdale, AZ  
See Spot Fund, Inc., Garden Grove, CA  
Seniors Learning Together, Inc.,  
Apple Valley, MN  
Serving Seniors, Inc., Dublin, OH  
Sisters Outreach Foundation, Gretna, LA  
Southwest Institute of Fitness and  
Training, Phoenix, AZ  
Spay Fund, Inc., Society Hill, SC  
Students Tutorial Enrichment Program,  
Inc., Bowie, MD

Teen Education and Mentoring,  
Encinitas, CA  
United Hope Foundation,  
Los Angeles, CA  
Walk in Love Outreach, Inc., Decatur, GA  
Western Brown Youth Football  
Association, Williamsburg, OH  
Western US Falun Dafa Association,  
San Jose, 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.

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

### **Announcement 2006-37**

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 June 5, 2006, 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.

Budget and Credit Counseling  
Services, Inc.  
New York, NY  
Felton Dean Minority and Disadvantaged  
Youth Sports Foundation, Inc.  
Lawton, OK  
Guardian Angel Academy, Inc.  
Front Royal, VA  
Northwest Passage Foundation  
Salt Lake City, UT  
The Paul Revere Society  
Mill Valley, CA