

Foundations Status of Certain Organizations

Announcement 2003–10

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 foun-

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

1st Class, Ridgefield, WA
360 Whitehall Housing Development Fund Corporation, Albany, NY
Abundant Living Self-Investment Associates Ministries, Inc., Little Rock, AR
Access Laporte County, Michigan City, IN
Access to Loans for Learning Finance Corporation, Los Angeles, CA
Access to Loans for Learning Student Credit Corporation, Los Angeles, CA
Acrosports Advocate, Detroit, MI
Actions Community Development Corporation, Houston, TX
Acts Ministries, Stansbury Park, UT
ADR Education Foundation, Inc., Philadelphia, PA
African-American Advocacy Education and Training Consultant Group, Incorporated, Syracuse, NY
African Immigrant Mission USA, Inc., West Orange, NJ
African Universities Foundation, Inc., Olney, MD
AHEC Foundation of Southwest Oregon, Roseburg, OR
Al-Bright Children Educational Foundation Trust, San Rafael, CA
All Helping Hands, Inc., Lake City, FL
Allen Temple Neighborhood Development Corporation, Inc., Riviera Beach, FL
American Friends of the Vienna State Opera, Beverly Hills, CA
Anchor Bay Square Club, New Baltimore, MI
Antietam Skating Club, Frederick, MD
Artists With Disabilities, Inc., Mahopac, NY
Association for Bible Study, New York, NY
Astrological Institute, Scottsdale, AZ
Bayanihan Cultural Organization, Hayward, CA
Berthoud Baseball Association, Berthoud, CO
Black Hispanics Educational Foundation, Bronx, NY
Bring Me a Book Foundation, Mountain View, CA
Buffalo Women's Amateur Soccer Association, Ltd., Williamsville, NY
Buttons & Bows Family Child Development Center, Incorporated, Inkster, MI
Canon McMillan Baseball Association, Canonsburg, PA

Career Access California, Inc., Burlingame, CA
Carolina Family Alliance, Spartanburg, SC
Center for Advanced Transportation Technologies, Monroeville, PA
Center for Scientific Visualization, Ltd., New York, NY
Center for Social Ministry, Berkeley, CA
Charanjit Singh Batth Foundation, Caruthers, CA
Chennai Educational Foundation, Inc., Vienna, VA
Cherrie Williams Foundation, Gardena, CA
Childcare International, Inc., Miami, FL
Children of Peace, Inc., Buffalo, NY
Christian Business & Consumer Ministries Corporation, Fairhope, AL
Christian Family, Greeley, CO
Circuit Foundation, Brooklyn, NY
Citizens for Buckeye Basin Parks, Inc., Toledo, OH
Commanchees Retreat Organization, Galion, OH
Communities With Vision, Inc., Sorrento, FL
Community Development Corporation of LaFourche, Raceland, LA
Community Resources Technology, Inc., Lexington, MA
Community Revival Corporation, Spring Valley, NY
Communitys Jennie Dean Project, Manassas, VA
Comprehensive Human Resources, Inc., Newton, MA
Connecticut Spirit Association, Woodbridge, CT
Copernicus Foundation, Inc., Boston, MA
Council International Study Programs, Inc., New York, NY
Council on Holistic Healing and Recovery, Houston, TX
Covenant Academy, Inc., Asheboro, NC
Crusaders Community Development Corporation, Philadelphia, PA
David Merrick and Natalie Lloyd Foundation, Inc., New York, NY
Deep Waters Ministry, Inc., Port Washington, NY
Deliverance Outreach Center, New Haven, CT
D.E.R.E.K. Program, Minneapolis, MN
District 39 Educational Foundation, Wilmette, IL
Duplin County Agri-Community Center Foundation, Kenansville, NC
Each One Help One Teach One, Los Angeles, CA

Eagle Vision Society, Oklahoma City, OK
Easley & Associates Christian Development, Inc., West Palm Beach, FL
Eastbridge, Norwalk, CT
Educational Video Foundation, Silverton, OR
Enable, Inc., Everett, PA
Endangered Liberties Research Institute, Washington, DC
ESPA, Warrensville Hts., OH
Eufaula-Barbour County Historic Foundation, Eufaula, AL
F. D. Thomas Educational & Enrichment Center, Inc., Thomasville, NC
Fire Island Wilderness Committee, Inc., Brookhaven, NY
Fire Wind & Rain Ministries, Council Bluffs, IA
Flame of Fire, Eastman, GA
Foundation for Environmental Education Development, Reno, NV
Freedom Institute, Springfield, MO
FreshStart, Inc., Memphis, TN
Friendly Village Mobilehome Park Corporation, Santa Ana, CA
Friends in Friendship, Greensboro, NC
Friends It Is, Sylmar, CA
Full Harvest, Florissant, MO
Fundacion Oftalmologica De La Pena, Montebello, CA
Fundamental Resources, Inc., Detroit, MI
Garden Square North Development Company, Pittsburgh, PA
Get High on Life/Be D.E.A.R. to Yourself, Inc., Huntington Beach, CA
Gethsemane Garden Day Care Center, Memphis, TN
Global Health Access Foundation, Tiburon, CA
Global Software Institute, Leverett, MA
Go Ye Ministries, Inc., Alturas, FL
Golden Bridge of Friendship Organization, Inc., Suffern, NY
Grady County Children & Youth Coordinating Council, Inc., Cairo, GA
Graham-Kapowsin Community Council, Spanaway, WA
Green Mountain Wildlife Network, Middlesex, VT
Haitian American Civic Center, Inc., Brooklyn, NY
Hallmark Opportunities for Progressive Education HOPE, Sebastapol, CA
Hand In Hand We Can, Oakley, CA
Hannah Project, Incorporated, Ocala, FL
Health Beat, Inc., White Plains, NY
Help One Another Club, Inc., Mequon, WI

Hispanic Franchise Foundation, Inc., Los Angeles, CA
 Holy Awakening Movement Global Love Church, Burbank, CA
 Homestead Hill, Inc., North Adams, MA
 Hopeville Institution, San Antonio, TX
 Improving Education, Inc., Stamford, CT
 In-Touch Community Development, Inc., Fort Lauderdale, FL
 Indiana Federation of Families for Childrens Mental Health, Indianapolis, IN
 Indus Foundation, Sudbury, MA
 Innovation Research, San Leandro, CA
 Innovative Educational Design, Pullman, WA
 Institute for Sisters of Respect, Clearwater, FL
 Institute for the Restoration of Antiquities, Inc., Teaneck, NJ
 Institutional Scholarship Foundation, Pittsburgh, PA
 Inter-Americas Research and Information Center, Inc., Medford, OR
 Interlight Productions, Inc., Studio City, CA
 International Botanical Conservatory & Gardens of New Jersey, Fair Lawn, NJ
 International Institute for Head and Neck Cancer and Tobacco Related Diseases, Inc., New York, NY
 Janshee Educational Services, Inc., Miami, FL
 Jesus Way, Staten Island, NY
 John A. Reisenbach Foundation, New York, NY
 Joshua Foundation, Inc., Nashville, TN
 Just Kids of Sarasota, Inc., Sarasota, FL
 Kamaaina United to Protect the Aina, Honaunau, HI
 Keep Lowndes-Valdosta Beautiful, Inc., Valdosta, GA
 Kids X-Pressions, Inc., Cumming, GA
 Kings Mission, Engelhard, NC
 Knowledge Initiative, Inc., Cabin John, MD
 Koftbrol, Inc., Bronx, NY
 KVMHC Housing, Inc., Waterville, ME
 Labor Council for Latin American Advancement-Rock, Janesville, WI
 Lafayette Elderly Housing Development Corporation II, Carencro, LA
 LaFourche Schools Education Foundation, Inc., Thibodaux, LA
 Lake Economic Development, Inc., Belle Glade, FL
 Largess, South Euclid, OH
 Landmark Development Enterprises, New Orleans, LA
 Lee House, Inc., Valley Falls, KS
 Libyan American Friendship Association, Merrifield, VA
 LIFE Institute, Inc., Louisville, KY
 Lifequest Foundation, Saugus, CA
 Lift Corporation, Indianapolis, IN
 Light of Hope Community Development Corporation, Chester Township, PA
 Light of Hope Seniors Residence Development, Corp., Chester Township, PA
 Livingston County Community Foundation, Chillicothe, MO
 Los Angeles County Bomberos, Incorporated, Montebello, CA
 Louisiana Technical College-Tallulah Foundation, Tallulah, LA
 M&S Kolel Grocery, Inc., Spring Valley, NY
 Maes Family Day Care, Hawthorne, CA
 Marin County Chaplains Assoc., San Rafael, CA
 Marvellous Light Corporation, El Paso, TX
 Mazzei Foundation, Inc., Tulsa, OK
 Meals 4 U, Grosse Pointe Woods, MI
 Mecuda Foundation, Ltd., College Park, MD
 Mega Booster Club, Evansville, IN
 Metro Health California, Inc., Roswell, GA
 Mid America Arts Foundation, Kansas City, KS
 Miracle Drummer and Dancers, Inc., Wasilla, AK
 Miriam House Children's Residential Care Facility, Houston, TX
 MIRTH, Inc., Pasadena, CA
 Mission Arlington, Inc., Arlington, TX
 Mission Connect, Houston, TX
 Monroe Meadows, Inc., Monroe, MI
 Mound Bayou Community Development Corporation, Incorporated, Mound Bayou, MS
 Mr. & Mrs. Everett E. Brockett Scholarship Fund, Inc., Southampton, NY
 Nanocomputer Dream Team, Inc., San Antonio, TX
 National Cancer Research & Education Foundation, Blacksburg, VA
 National Manufactured Home Owners Institute, Willow Street, PA
 National Training and Information Center, Sacramento, CA
 NCAL-Winston-Salem, Winston-Salem, NC
 Neighbors Helping Neighbors, Canton, OH
 Nevada Bar Foundation, Las Vegas, NV
 New Directions Treatment Center, Danville, IL
 New Start Counseling Services, Peoria, AZ
 New World Impact Education, Corville, AZ
 Nick B. Della Foundation, Inc., Visalia, CA
 Ninth Street Mobilehome Park Corporation, Santa Ana, CA
 Now Choose Life Ministries, Surprise, AZ
 NPF Enterprises, Las Vegas, NV
 Oceanography Research & Development, Southwick, MA
 Old Town Princeton Foundation, Inc., Bluefield, WV
 Open Your Heart Fund, Inc., Flushing, NY
 Orangewood Mobilehome Park Corporation, Santa Ana, CA
 Pacific Palms Mobilehome Park Corporation, Santa Ana, CA
 Pasadena Museum of Art, Pasadena, CA
 Personal Technology Institute, Inc., Rochester, NY
 Pet Emergency & Disaster Assistance, Inc., Lakewood, CA
 Prairie View A&M University Class of 1949 50th Year Endowed Scholarship Fund, Inc., Prairie View, TX
 Praise Him Ministries, North Easton, MA
 Prayer and Miracles, Inc., Detroit, MI
 Prep First American Resources & Services Corporation, Tucson, AZ
 Pro-Visions for Life, Yuma, AZ
 Progressive Lakeside Golfers Associations, Inc., Shreveport, LA
 Project Reach, Inc., Houston, TX
 Pug Rescue of Southeast Texas, Sugar Land, TX
 Quachita Regional Soccer Association, Monroe, LA
 Ricky Edwards Ministries, Pawnee, OK
 Royal Knights Jr. Athletic Association, St. Louis, MO
 Rural Community Development Corporation, Port Gibson, MS
 Russkaya Artists Group, Athens, OH
 Safeguarding America for Everyone (S.A.F.E.) Foundation, Inc., Upper Marlboro, MD
 Saint Paul Community Development Corporation, Lake Helen, FL
 Salmon Recovery Forum, Inc., Bend, OR
 San Fernando Valley Philharmonic Pops Orchestra, Inc., Woodland Hills, CA
 San Jose Community Center, San Jose, NM
 Save-A-Stray, Inc., Troutman, NC
 Second Chance Community Development, Inc., Lauderhill, FL
 Second Chance Outreach Ministries, Inc., Memphis, TN
 Sickle Cell Disease International Foundation, Inc., Boston, MA
 Silent Teens Organization, Canoga Park, CA

Sisterhood on the Move, Mattapan, MA
Spirit Acres Daycamp Foundation,
Riverton, CA
Spring Valley Terrace, Inc., Tempe, AZ
St. Marys Youth Baseball Association, Inc.,
St. Marys, PA
Star of Christopher, Inc., Coon Rapids, MN
Stone Institute for Challenged Adolescents,
Austin, TX
Stonehenge Foundation, Incorporated,
Gladwyne, PA
Stratford Housing Development Fund
Corporation, New York, NY
Studio in the Hood, Inc., Carbondale, IL
Summerdale Court, Inc., Pittsburgh, PA
Teensafe, Inc., Hurley, NM
Temple Foundation, Inc., White Plains, NY
Temple of Knowledge, St. Louis, MO
Tennessee Breakers Basketball Club,
Oak Ridge, TN
Teresa Anne Eglet Galvin Scholarship Fund,
Inc., Basking Ridge, NJ

Tippecanoe County Cooperative
Extension Board, Lafayette, IN
Treatment Resources, Inc., Richmond, VA
Trinity Educational Center, Inc.,
Covington, GA
Tropicana Mobilehome Park Corporation,
Santa Ana, CA
Troy Housing Development Corporation,
Troy, NC
Tupelo Affordable Housing System,
Tupelo, MS
Union County Educational Foundation, Inc.,
Morganfield, KY
Village Developers, Inc., Vineland, NJ
Viridian, Bremerton, WA
Walltown Community Association, Inc.,
Durham, NC
We are the Clay, Sacramento, CA
Westend Development Corporation,
Oakland, CA
What's Up Club, Houston, TX
Wheeling Housing Authority Resident
Council, Incorporated, Wheeling, WV

Willow Career Institute, Inc.,
New York, NY
Wings of Care Association, Auburn, WA
Wish Come True Foundation, Inc.,
Westerly, RI
Women in Action, Inc., Southfield, MI
Work Opportunity Resource Center,
Hawthorne, 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.