

Foundations Status of Certain Organizations

Announcement 2003–28

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:

21st Century Life Skills, Inc.,
Palm City, FL
79th Street Business Association,
Chicago, IL
90 Ways, Inc., Omaha, NE
About Face, West Columbia, SC
Academic Excellence FDN Serving
Esparto Madison & Capay Valley,
Esparto, CA
Advocates for Enhanced Long Term
Care, Rockville, MD
Advocates in Action, Alpena, MI
African Heritage Institute, Inc.,
Worcester, MA
Agency for Sustainable Systems in
Science & Technology, Inc.,
Arcata, CA
Ahlul Bayt Assembly of America, Inc.,
Potomac, MD
AIDS Service Society of Arkansas,
North Little Rock, AR
Al Baqir the Knowledge Expounder,
Long Beach, CA
Al Maun Community Development
Corporation, Atlanta, GA
Alaska Volleyball Association,
Chugiak, AK
Alpha Foundation, Inc., Mobile, AL
Alzheimer Alliance of America,
Bellingham, WA

American Animal Protection Charities,
Inc., Boca Raton, FL
American Center for Law and Justice of
Texas, Inc., Irving, TX
American Friends of Pamela,
South Euclid, OH
American Institute of Natural Education,
Inc., Holliswood, NY
American Library in Ukraine Charitable
Trust, Tulsa, OK
American Medical Society Foundation,
La Jolla, CA
American School for International Tour
Directing, Inc., Scottsdale, AZ
Anash, Inc., Los Angeles, CA
Angels Tough Foundation, Clovis, CA
Arizona Science Teachers Association,
Inc., Tempe, AZ
Attention Deficit Disorder A.D.D.
Crusade, Portland, ME
August Ensemble Corporation,
Carmichael, CA
Band-Aid Foundation, Inc.,
Littleton, CO
Barrio Crisis Center, Dallas, TX
Bay Area Symphonic Band Society,
Webster, TX
Bean Equine Educational Foundation,
El Cajon, CA
Beaverdam Youth League, Inc.,
Beaverdam, VA
Benei Avrohom, Inc., Brooklyn, NY
Black Sisters Sharing, Inglewood, CA
Booth Manor of St. Louis, Inc.,
St. Louis, MO
Boston Dnepropetrovsk Health Care
Foundation, Inc., Boston, MA
Boys and Girls Clubs of the Columbia
Area, Columbia, MO
Buffalo Soldier Memorial Association,
Fort Bliss, TX
Caledonia Animal Rescue, Inc.,
St. Johnsbury, VT
Caliban Foundation, Tacoma, WA
Camden Clinic, San Antonio, TX
Camp Moraine, Inc., Lake Bluff, IL
Career Development & Training Rehab.
& Ind. Living Skills, Inc.,
Mt. Clemens, MI
Caucus of South African Psychiatrists,
Inc., Providence, RI
Celtic Regional Arts Institute of
California, Rolling Hills, CA
Chapel of Hope-Gatesville Area,
Dallas, TX

Cheverly Young Actors Guild,
Cheverly, MD
Chinese American Cancer Foundation,
San Gabriel, CA
Chippewa Falls Committee for the
Twenty-First Century, Inc.,
Chippewa Falls, WI
Choralfest, Inc., Pittsburgh, PA
Christmas in April Broom Country, Inc.,
Binghamton, NY
Citizens for Community Action, Inc.,
Chicago, IL
Clinton House Non-Profit Corporation,
Detroit, MI
Commonwealth Education Organization
Pittsburgh, PA
Community Business Institute Inc., of
Trumbull, Trumbull, CT
Community Counseling Center
Development, Inc., Lakeland, FL
Community Social Services, Inc.,
Darby, PA
Corporation for Clean Air, Tiburon, CA
Coventry Village Main Street
Partnership, Coventry, CT
CRCR Helps Foundation,
Washington, DC
Cued Speech and Language Association
of Utah, Park City, UT
Culmore Community Action Committee,
Inc., Falls Church, VA
Culturelink Fieldwork Project,
Clearlake, CA
Daake Halani Development, Inc.,
Many Farms, AZ
Dade Hialeah Community Development
Corp., Hialeah, FL
Dance Empowerment, Fresno, CA
Darlene Brickey Foundation,
Bakersfield, CA
Daughters of Zion, Inc., Yeadon, PA
David Scruggs Foundation, Dallas, TX
Dayton Youth Baseball League, Inc.,
Dayton, KY
Deep East Texas Council of
Governments Regional 100 Club,
Inc., Jasper, TX
Delusions of Magic, Tempe, AZ
Denison Kiwanis Club Charity, Inc.,
Denison, TX
Dick Sewell Memorial Golf Tournament,
Washington, DC
Disabled Peoples International, Inc.,
W. Hempstead, NY
Donald Ross Society Foundation, Inc.,
W. Hartford, CT

Douglas County Fair Association, Inc.,
Ava, MO

E & R Youth Association, Dearborn, MI

Early Festival Association, Early, TX

East Central Community Development
Center, Meridian, MS

East-West Shrine Football Classic and
Pageant, San Mateo, CA

Eclectic Chorale, Highland, CA

Edgecliff Fire Department EMS AUX.,
Ft. Worth, TX

Employment & Housing Ombuds
Service, Minneapolis, MN

Fairfield Hills of South Highlands
Neighborhood Association,
Shreveport, LA

Family Life Awareness Council, Inc.,
Sibley, IA

Family Life Learning Center,
West Dundee, IL

Family Support & Life Management
Services, Inc., Ft. Lauderdale, FL

Far West Texas & Southern NM Trauma
Regional Advisory Council,
El Paso, TX

Federal Bar Association FDN of
Cincinnati, Inc., Cincinnati, OH

Fernald Community Reuse Organization,
Inc., Ross, OH

Filarmonica Protuguesa De Tulare,
Tulare, CA

Filipino-American Heritage Appreciation
Project, San Jose, CA

Folk Traditions Conservancy,
Santa Barbara, CA

Fort Wayne Christian Womens Retreat,
Inc., Fort Wayne, IN

Fred D. Middleton Scholarship
Foundation, Wichita, KS

Freds House, Inc., Chicago, IL

Fretz Park Library Friends, Dallas, TX

Friends and Family Alternative to
Alcohol & Drug Dependency,
Hanford, CA

Friends of Erna Nixon Park, Inc.,
Melbourne, FL

Friends of Utah Golf, Inc.,
Salt Lake City, UT

Friends of Yeshivah Mikdash Shelomo,
Inc., Brooklyn, NY

Garden Grove Police Activities League,
Garden Grove, CA

Garden Variety Shakespeare,
Birmingham, AL

Gatekeepers, Richmond, VA

Genealogy Friends of Gladys Harrington
Library, Inc., Plano, TX

George Washington Carver Scholarship
Fund, Inc., Louisville, KY

Girls Softball Association, Inc.,
Spring Hill, FL

Godchaux-Reserve House Historical
Society, Reserve, LA

Gold Beach Booster Club, Inc.,
Gold Beach, OR

Golden Heart, Dallas, TX

Golden West Aviation, Inc.,
Marysville, CA

Good Days Living, Signal Hill, CA

Good Samaritan Community
Development, Inc., Washington, DC

Grace Foundation, Royal, AR

Greater Ohio Valley Fine Arts &
Cultural Awareness Council,
Woodsfield, OH

Harriet Tubman Project, Inc.,
Dallas, TX

H. E. A. D. D. U. P., Royal Oak, MI

Hearts and Hands of Jefferson, Inc.,
Lake Hopatcong, NJ

Hinson Road Office Addition Owners
Association, Inc., Little Rock, AR

Hispanic Health Program,
Little Rock, AR

HIV-AIDS Human Rights Project, Inc.,
Red Hook, NY

Hollins Meaux Education & Recreation
Center, Kaplan, LA

Home, Los Angeles, CA

Hope & Health Foundation Corp.,
Sarasota, FL

Hope Foundation for Education Denver
Parents Assoc., Denver, CO

Hospice of Lincoln County, Inc.,
Ruidoso, NM

Hub of Belknap, Grand Rapids, MI

Hutson Weekend Ministries, Inc.,
Lakeview, MI

Immaculate Community Center, Inc.,
Hamtramck, MI

Independent Lifestyles, Inc.,
Asheville, NC

Indiana Friends of Animals, Inc.,
North Vernon, IN

Integrated Business Management
Development Corporation,
Dallas, TX

Intensive Learning Center,
New York, NY

International Dental Technology
Foundation, Los Angeles, CA

International Womens Athletic
Foundation, Inc., Jupiter, FL

Jesus Cares Ministries, Inc.,
Spring Valley, IL

Joliet Cyclones Baseball, Joliet, IL

Kansas Minority Business Development
Council, Inc., Wichita, KS

Kav Lachayim-Line to Life, Inc.,
Brooklyn, NY

Keep Opelika Beautiful, Inc.,
Opelika, AL

Keep Tallahassee Leon County
Beautiful, Inc., Tallahassee, FL

Keren Yecheskial Duvid, Inc.,
Brooklyn, NY

Keystone Team Gymnastics, Inc.,
Dunmore, PA

Kids for Kids, Marks, MS

Kids Money Club, Inc.,
Newport Beach, CA

KWJ Community Outreach,
Pleasantville, NJ

Land of Milk & Honey Foundation for
Horses, Calabasas, CA

Latino Educational and Recreational
Network, Woodburn, OR

Leetonia Little Bears Organization,
Leetonia, OH

Legal Aid Rwanda Ltd., New York, NY

Light is Coming, Inc., Mercer, PA

Louisiana Institute for Education in the
Arts, New Orleans, LA

Love for Life Animal Haven, Inc.,
Brooksville, FL

Lutheran Counseling Services, Inc.,
Dallas, TX

Macon County Commission,
Tuskegee, AL

Management Opportunity of
Neighborhood Service, Inc.,
Purvis, MS

Marine Animal Rescue Society, Inc.,
North Miami, FL

Marine Sanctuaries and Estuarine
Reserves Foundation,
Carmichael, CA

Marjan Foundation, South Gate, CA

Massachusetts Special Technology
Access Center, Inc., Bedford, MA

Masters Services Empowerment
Ministries, Milwaukee, WI

Maxus Community Developers, Inc.,
Phoenix, AZ

Mbegu Community Development
Corporation, Milpitas, CA

Memphis Shelby Crime Commission,
Memphis, TN

Menominee Indian Missionary, Inc.,
Suring, WI

Mercury Foundation, Incorporated,
Washington, DC

Michigan Greenscapes, Inc.,
Dearborn, MI

Michigan Tradeswomen Association,
Detroit, MI

Might Have Been Known Theatre
Company, St. Paul, MN

Mike Dubose Charities, Bessemer, AL

Millennial Foundation, Inc.,
New York, NY

Mind & Body Foundation, Inc.,
Columbia, MD

Minnesota Metro Alpha Phi Omega
Alumni Association, Eagan, MN

Mississippi Rural Development
Partnership, Inc., Jackson, MS

Missouri Valley Health Span,
Warrensburg, MO

Mitakolapi, Inc., Silver Spring, MD

Mo Valley Magic, Inc., Springfield, MO

Mohona Cultural Group,
Lawrenceville, GA

Monett Downtown Betterment Group,
Inc., Monett, MO

Montbello-Green Valley Ranch-Gateway
Family Presrvtn Family Support,
Denver, CO

Montgomery Area Crime Stopper, Inc.,
Prattville, AL

Moore Fast Pitch Association,
Moore, OK

Moore for a Clean Environment, Inc.,
Southern Pines, NC

Mothers Voices Houston Gulf Coast,
Houston, TX

Mothers Voices Illinois, Chicago, IL

Muldoon Community Development
Corporation, Anchorage, AK

Murrieta Soccer Club Hawks,
Murrieta, CA

National Association of 10 Black
Women South Bay Chapter,
San Jose, CA

National Association of Aides Education
and Training Centers, Detroit, MI

National Right to Compete Legal
Defense Foundation, Inc.,
Albany, NY

National Student Achievement Awards,
Washington, DC

National Suffolk Foundation,
Columbia, MO

Native American Association of
Horsemanship Safety, Flagstaff, AZ

New Beginning Child Nutrition Center,
Inc., East Orange, NJ

New England Therapeutic Recreation
Association, Hollis, NH

New Hanover County Parks Foundation,
Wilmington, NC

New Serenity House, Austin, TX

Newcomers Association,
San Francisco, CA

Non-Profit TV Productions, Inc.,
Miami, FL

North East Texas Intertribal Alliance,
Daingerfield, TX

Northside Senior Citizens Center,
Unadilla, GA

Now More Than Ever, Inc.,
Nashville, TN

NW Alabama Services & Development,
Inc., Muscle Shoals, AL

Oak Grove Optimist Baseball
Association, Inc., Hattiesburg, MS

Oddlife Theater Company, Chicago, IL

Ohio Heart & Vascular Research
Foundation, Perrysburg, OH

Omadi Foundation, So. Souix City, NE

Omaha Jaycees Foundation, Inc.,
Omaha, NE

One Per Cent Connecting the
Community, Cincinnati, OH

Open Arms Housing, Inc.,
Washington, DC

Optimist Penny Reapers of Southern
California, Chula Vista, CA

Orchid Mania South Florida, Inc.,
South Miami, FL

Paint it Yellow Productions, Inc.,
Stafford, TX

Peace Community Development
Corporation, Columbus, OH

Peacemakers Evangelistic Team, Inc.,
Dayton, OH

Pearland Enrichment Foundation,
Pearland, TX

Pecan Acres Resident Management
Corp., Petersburg, VA

Peoples Health Care Corporation,
Washington, DC

Performing Arts-LA, Sherman Oaks, CA

Phi Phi Social Action Foundation,
Richmond, VA

Platinum Foundation, Carbondale, IL

Plymouth South High School Panther
Volleyball Booster Club, Inc.,
Manomet, MA

Power Twistars Parents Association,
Frederick, OK

Powhatan Youth Athletic Association,
Inc., Powhatan, VA

Praise & Resurrection Ministries of
Jesus Christ, Oxon Hill, MD

Prevent Child Abuse, Chicago, IL

Project Partnership, Incorporated,
Pawcatuck, CT

Prufrock Childrens Basic Needs Fund,
Los Angeles, CA

Raw, Inc., Hampton, VA

Reagan All Sports Booster Club, Inc.,
Austin, TX

Recovery in Motion, Inc., Vista, CA

Recovery Lifestyles, Inc., Adrian, MI

Red Rose Rising Foundation, Inc.,
New York, NY

Refreshing Spring Alliance, Inc.,
Schenectady, NY

Religious Committee for Community
Justice, Norristown, PA

Reserve Forces Educational Assistance
Foundation, Atlanta, GA

Restoration Community Development
Corp., Annapolis, MD

Richardson Weekend Ministries, Inc.,
Sharpsville, IN

RI Charity Association, Lewisberry, PA

Saintes Assisted Independent Living at
Zebulon, Inc., Henderson, NC

Santa Rosa Community Service, Inc.,
Milton, FL

Scholarship Foundation of the National
Supermarkets Assn., Inc.,
Flushing, NY

Seattle Magic Basketball Club,
Gig Harbor, WA

Shakespeare Festival, Kalamazoo, MI

Shiloh Ministries, Inc., Slidell, LA

Snug Harbor Foundation, Inc.,
Sky Valley, GA

Southern Chesapeake Adaptive Maritime
Programs Scamp, Norfolk, VA

Southern Nevada Therapeutic Riding
Center, Las Vegas, NV

Southwest Housing Assistance, Inc.,
Desert Hot Springs, CA

Sparrow Association, Glendale, CA

Specially Me, Inc., Sioux Falls, SD

Sportsworks, Jackson, MS

St. Francis House NWA, Inc.,
Springdale, AR

St. Marys Villa, Inc., Knoxville, TN

Star Karts-the Race for the Right to a
Childhood, Ellendale, TN

Starlight Friends, Inc., Euless, TX

T.L. Kirkland 17th District Mission Co.,
Los Angeles, CA

Textilemuseum Associates of Southern
Cal, Inc., Glendale, CA

Theatre Atlantis, Inc., Eugene, OR

Thimble Islands Historical Society, Inc.,
Branford, CT

Three Sisters Animal Foundation,
Denver, CO
Thumb Outreach Minority Services,
Sandusky, MI
Tikvatam, Inc., Brooklyn, NY
Tomorrow, Inc., Lathrup Village, MI
Torrey Pines Pond Foundation,
Del Mar, CA
Tribal Angels, Inc., New York, NY
Triple Play Ballpark, Inc., Newalla, OK
Triton Rainbow Foundation,
Dodge Center, MN
Umoja Literary Group, Vista, CA
United Child Guidance Council, Inc.,
Dallas, TX
United Residents of Taylor Center, Inc.,
Las Cruces, NM
United Resources Management, Inc.,
Beverly Hills, CA
Urban Grasshopper, Inc., Brooklyn, NY
Utah Grizzlies Youth Foundation,
W. Valley City, UT
Values First, Washington, DC

Victory Fellowship, Chicago, IL
Voting Integrity Project, Inc.,
Arlington, VA
Welcome Place, Salt Lake City, UT
West Virginia K-Family Childrens
Festival Foundation, Inc.,
Morgantown, WV
Western Colorado Camp Courage, Inc.,
Eckert, CO
Williamsburg Housing Resident Council,
Williamsburg, KY
Women After Gods Own Heart Ministry,
Fayetteville, GA
Womens Wasatch Lacrosse,
Salt Lake City, UT
Wonderland Opera, Inc., New York, NY
Woodbridge Garden Apartments
Resident Council, Woodbridge, NJ
Woodland Terrace Resident Council,
Washington, DC
Wright Cause, Inc., Brooklyn, NY
Wright County Information Network &
Data Mining Organization, Ava, MO

Yaldei Eretz Yisroel, Inc., Brooklyn, NY
Yaldei Russia, Inc., Brooklyn, NY
Zainab Islamic Foundation, Inc.,
Glen Cove, NY
Zichron Yakov Menachem, Inc.,
Brooklyn, NY

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.