

# Foundations Status of Certain Organizations

## Announcement 2003–31

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:

108th Street Tae Kwon Do Inst., Inc.,  
New York, NY  
Abondia Center for Public Dialogue  
Education & Reflection,  
Minneapolis, MN  
Accelerated Music Program, Inc.,  
Portland, OR  
Acheinu, Inc., Los Angeles, CA  
Action Council of the Blind of Missouri,  
St. Louis, MO  
Action for the Betterment of Our  
Community, Sturgis, SD  
Active 20–30 United States and Canada,  
Tucson, AZ  
Adam Clayton Powell Jr. Memorial  
Committee, Inc., New York, NY  
Afrika is Home Coalition, Inc.,  
New York, NY  
After School, Denver, CO  
Aids Living Remembrance Project,  
Chicago, IL  
Akoma, Rochester, NY

Alice in Kids World Learning Center,  
N. Chicago, IL  
Aliza Brandwine Center for Parent  
Infant Development, Inc.,  
Baltimore, MD  
All-Star Boys Competitive Gymnastics  
Training Fund, Spring, TX  
Alliance for Democracy, Waltham, MA  
Alliance of Harari Volunteers, Inc.,  
Silver Spring, MD  
Alpha Education Fund, Seattle, WA  
American Artists Relief Organization  
Network, Inc., New York, NY  
American Collectors Association of  
Texas Educational Foundation,  
Austin, TX  
American Institute for Global Studies,  
Inc., Byron, GA  
American Institute of Advanced Drivers,  
Malibu, CA  
Amputee Assistance Association, Inc.,  
San Diego, CA  
Angels Door, Chicago, IL  
Armstrong Cooper Basketball, Inc.,  
Plymouth, MN  
Art-Works Childrens Art Museum &  
Resource Center, Fox Lake, IL  
Artspace at Tri-Main, Inc., Buffalo, NY  
Asian American Education & Heritage  
Foundation, New York, NY  
Athletic Training for Sports Excellence,  
Foster City, CA  
Axxis Performing Arts Association,  
Pico Rivera, CA  
Ballet Theatre Dallas, Richardson, TX  
Band of Indians Council, Inc.,  
Tioga, LA  
Bear Creek High School Spirit Boosters  
Club, Lakewood, CO  
Believing Ground Ministries,  
Cahokia, IL  
Ben Davis High School Hockey Club,  
Indianapolis, IN  
Bethel Youth Basketball Association,  
Bethel, OH  
Bicicletta Co., Chicago, IL  
Bilad as International Center,  
Houston, TX  
Blue River Riders, Mohave Valley, AZ  
Blue Star Performance Company,  
Chicago, IL  
Booker T. Washington High School  
Band Boosters, Inc., Pensacola, FL  
Bosnia Educational Alliance,  
Petersburg, VA  
Boy Scouts of America Troop 574, Inc.,  
St. Louis, MO

Boys & Girls Club of Assumption,  
Napoleonville, LA  
Brazos Valley Community Partners, Inc.,  
Bryan, TX  
Brooke High Cheering Booster Club,  
Follansbee, WV  
Brownfield Revival Ministries,  
Dunbar, WI  
Brunswick Area Responsible Canine  
Owners, Inc., Ocean Isle, NC  
Buchanan Basketball Foundation,  
Grundy, VA  
Buffalo Urban Arts, Buffalo, NY  
California Association of Black Lawyers  
Foundation, Los Angeles, CA  
California Sports High School Hall of  
Fame, Palm Desert, CA  
Calumet Magic Girls Softball, Ltd.,  
Hammond, IN  
Camp Ravencliff Corporation,  
El Sobrante, CA  
Campus Renewal Ministries,  
Cedar Park, TX  
Candelighter North Texas Childhood  
Cancer Foundation, Dallas, TX  
Carbon County International Folkfest,  
Helper, UT  
Cardinal Booster Club, Akron, OH  
Catalyst, Ann Arbor, MI  
Cedar Grove High School Association of  
Parents & Teachers, Inc.,  
Cedar Grove, NJ  
Centennial Elementary Parents in Action,  
Evans, CO  
Center for Integrated Infrastructure  
Strategies, Inc., Parker, CO  
Central Jersey Mustangs, Inc.,  
N. Brunswick, NJ  
Channel Zero, Incorporated,  
St. Louis Park, MN  
Child Safe Alliance, Inc.,  
Lakewood, OH  
Children of the Sun Guidance Center,  
Inc., Columbus, OH  
Childrens Literature Connection, Inc.,  
Schenectady, NY  
Christian Singles Fellowship, Inc.,  
Altamonte Springs, FL  
Chuck Reynolds Ministries, Inc.,  
Oklahoma City, OK  
Cincinnati Public Theater, Inc.,  
Cincinnati, OH  
Circus Historical Society, Inc.,  
Columbus, OH  
Clarice Community Service Programs,  
Dallas, TX

Colors of Love, Inc.,  
Yorktown Heights, NY

Community Incentives for Teaching  
Excellence Foundation,  
Costa Mesa, CA

Community Justice Assistance Services,  
Phoenix, AZ

Companion Cat Adoption Agency,  
Flint, MI

Compel Mens Resource and Referral  
Center, Inc., Wyandanch, NY

Concerned Filipino Americans of  
California, Carson, CA

Connecticut Firefighters for Christ, Inc.,  
West Haven, CT

Cordell Jenkins Charitable Enterprises,  
Inc., Los Angeles, CA

Cornerstone International Youth Camp  
Foundation, Atlanta, GA

Cornerstone Masonic Historical Society,  
Monroe, NY

Cosmopolitan Community Center of  
Miami, Inc., Miami, FL

Cottage Ambulance, Inc.,  
Carbondale, PA

Cottage City Civic Association,  
Cottage City, MD

Crossroads Gospel Music & Ministries,  
Lubbock, TX

Dean Park Historic District, Inc.,  
Fort Myers, FL

Dearborn Athletic Association,  
Dearborn, MO

Deep Ellum Center for the Arts,  
Dallas, TX

Dickson Memorial Hospital Preservation  
Society, Inc., Paragould, AR

Directions, Memphis, TN

Documentaries for the Betterment of  
Educational Opportunity, Inc.,  
Quincy, MA

Dog Savers Rescue, Inc.,  
Muir Beach, CA

Dolphin Basketball Boosters,  
Dana Point, CA

E Kuppa Kakou I Ka Uhane O Ka  
Olelo, Puihi, HI

Earl Beaver Childrens Foundation,  
Chicago, IL

Earth Right, San Diego, CA

East Fairmont Gold and Blue Club,  
Fairmont, WV

East Islip Student Athletes Booster Club,  
East Islip, NY

Eastern Shepherd Drug Rehabilitation  
Center, Inc., Patrick Springs, VA

Edisto – Orangeburg Medical Alliance,  
Orangeburg, SC

Entrepreneur Association at the  
University of Utah,  
Salt Lake City, UT

Epsilon XI Lambda Education  
Foundation, Greenville, MS

Esteem Team, Inc., New York, NY

Faith Foundation, Champaign, IL

Faith in Action of Lafayette, Inc.,  
Lafayette, LA

Family Holdings, Belleville, MI

First Night San Luis Obispo,  
San Luis Obispo, CA

Floral Park Sports Association, Inc.,  
Floral Park, NY

Florence Community Development  
Corporation, Florence, SC

Florida Gold Coast Youth Hockey  
League, Inc., Pompano Beach, FL

Foundation for Children of the Future,  
Salinas, CA

Foundation of America, Peoria, AZ

Franklin Wrestling Club, Inc.,  
Franklin, TN

French American Friendship Foundation,  
Inc., New York, NY

Friends of Eastpark, Inc.,  
Philadelphia, PA

Friends of Haddo, Inc., New York, NY

Friends of Hungarian Higher Education  
Foundation, Washington, DC

Friends of Spruce Creek Preserve, Inc.,  
New Smyrna Beach, FL

Friends of the Los Angeles Childrens  
Ballet Theatre, Los Angeles, CA

Friends of the Park County Fair,  
Powell, WY

Friends of Toras Simcha,  
New York, NY

Frontier Medical Services,  
Birmingham, AL

FSU Foundation, Concord, CA

Ft. Stockton Sports Booster Club,  
Ft. Stockton, TX

Fullerton Childrens Repertory Theater,  
Inc., Fullerton, CA

Gems Foundation, Glenburn, ME

Georgia Deaf Awareness, Ltd.,  
Dunwoody, GA

Gibson County High School Band  
Boosters, Dyer, TN

Glory Bethel, Inc., Baton Rouge, LA

Granite City Junior Olympic Volleyball  
Association, St. Cloud, MN

Greater Baton Rouge Childrens Chorus,  
Inc., Baton Rouge, LA

Greater Glens Falls Swim Club, Inc.,  
Queensbury, NY

Greater Oneonta Swim Team, Inc.,  
Oneonta, NY

Guidance & Orientation for Future  
Achievement & Recognition, Inc.,  
Staten Island, NY

Gulf Coast Interventional Radiology  
Society, Inc., Pensacola, FL

Habersham Raider Tip-Off Club,  
Cornelia, GA

Hampton Recital Foundation,  
San Francisco, CA

Harlem Opera, Inc., New York, NY

Harvard Global Peace Project,  
Boston, MA

Health Beat, Inc., White Plains, NY

Health Education Aids Liaison San  
Francisco, Inc., San Francisco, CA

Heartland Community Foundation,  
Overland Park, KS

Heels Down Riding Program, Inc.,  
Big Horn, WY

Heide Educational Center, Inc.,  
Los Angeles, CA

Hellenic Orthodox Christian Brotherhood  
Mission of Jesus, Flushing, NY

Help the Children & Widows, Inc.,  
Fairfax Station, VA

Helping Hands Ministry Foundation,  
Inc., Mobile, AL

Henry McNeal Turner Cultural Center,  
Staten Island, NY

Hiddenite Parent Teachers Organization,  
Hiddenite, NC

Highland Park Cheerleading Booster  
Club, Inc., Dallas, TX

Hispanic Cultural Center of Midland,  
Midland, TX

Hockey Future Ohio, Inc.,  
Westerville, OH

Horses for Therapeutic Riding, Inc.,  
Boca Raton, FL

House Calls, Ltd., Fernley, NV

Houston Institute of Cultural Studies,  
Houston, TX

Howland Playground Project, Inc.,  
Warren, OH

Huntington Beach Art Center,  
Santa Ana, CA

Imaginary Friends Puppet Troupe, Inc.,  
Alpharetta, GA

Institute for Korean-American Culture,  
Inc., Flushing, NY

Institute for Urban Gardening, Inc.,  
Tempe, AZ

International Social Services Center,  
Norwalk, CA

Iowa Digital Education Association,  
Ltd., Anamosa, IA

Jacob Bookwalter Foundation,  
Kankakee, IL

James Monroe Parent & Teacher  
Organization, San Leandro, CA

Jamie Mastruserio Memorial Foundation,  
Middletown, OH

Jelly Educational Theater, Inc.,  
Buxton, NC

Jesus Saves Ministries, Inc.,  
Lakeland, FL

Jobs for Teens, Inc., Medford, OR

Jonathan Robertozzi Memorial Fund,  
E. Brunswick, NJ

Kali Search Center, Inc.,  
East Rochester, NY

Kalispell Regional Medical Center  
Foundation, Inc., Kalispell, MT

Keren Rachamim, Inc., Brooklyn, NY

Key Foundation Resource Services, Inc.,  
Dallas, TX

Kids With a Cause, Inc.,  
Los Angeles, CA

Kidzville Friends of the Playground,  
Inc., Zanesville, OH

Konigswort, Incorporated,  
St. Petersburg, FL

Kory Pope Foundation, Inc.,  
Boynton Beach, FL

Lakeside Terrace Resident Council,  
Urbana, IL

Lakewood Elementary PTO,  
Buchanan, TN

Laughing Willows Productions, Inc.,  
Culver City, CA

Leadership Granbury, Granbury, TX

Learning Center of Southeastern Ohio,  
Inc., Zanesville, OH

Lenoir County Aids Task Force,  
Grifton, NC

Liberty City Outreach Program, Inc.,  
Miami, FL

Life Achievement, Inc., Portland, OR

Lighthouse Youth Center of Palacios,  
Palacios, TX

Lincoln County Correctional Officers  
Association, Lincolnton, NC

Little Peoples Place, New York, NY

Living Rosary of Saint Anne,  
Caledonia, MI

Lords Ministry of Helps, Hilltop, MN

Los Angeles Childrens Ballet Theatre,  
Culver, CA

Los Angeles Dynamo Youth Hockey,  
Inc., Studio City, CA

Los Angeles First Preschool Education  
Center, Inc., Los Angeles, CA

Los Angeles Hockey Officials  
Association, Los Angeles, CA

Louisiana Missouri Scouts,  
Louisiana, MO

Lowell Youth Soccer Association,  
Lowell, MA

Lucas Samuel Freund Foundation,  
New York, NY

Lyric West Theatre Company, Inc.,  
Wellesely, MA

Main Street Morrilton, Inc.,  
Morrilton, AR

Maine Dads, Inc., Harmony, ME

Making Life Choices, Inc.,  
Mason City, IA

Marshall Main Street Program,  
Marshall, IL

Maryland All-Star Twisters, Inc.,  
Glen Burnie, MD

McAfee & Taft Community Foundation,  
Inc., Oklahoma City, OK

Mellenium Organization, Inc.,  
Langley Park, MD

Mesrobian Foundation, Montebello, CA

Miami All Stars Cultural Association,  
Inc., Miami, FL

Mid City Home Owner Association,  
St. Louis, MO

Middle School Parent Teacher  
Organization, Shrewsbury, MA

Middle Tennessee Womens Club,  
Nashville, TN

Milford Midget Football, Inc.,  
Dallas, GA

Miracles of Love, Inc., Morehead, KY

Montomery County Handicapped  
Association, Inc.,  
Washington Grove, MD

Moscow State University Support  
Foundation, Inc., San Francisco, CA

Mothers Center of the South Shore, Inc.,  
Sayville, NY

Mulling Career Foundation, Inc.,  
Atlanta, GA

Municipal Forum Youth Education Fund,  
New York, NY

Museum of Architecture,  
Dana Point, CA

Museum of the Quest for Social Justice,  
Inc., Pittsburgh, PA

Nashua Panthers Youth Hockey  
Association, Nashua, NH

National College Days, Inc., Keller, TX

National Immigrant Center 1, Inc.,  
Long Island City, NY

New Beginnings Career Development,  
Dallas, TX

New Jersey Chinese Computer  
Professionals Society, Inc.,  
Denville, NJ

New Leaf Guild, Alice, TX

New Point, Ann Arbor, MI

New Schools Project, Inc., Austin, TX

New York State Prekindergarten  
Administrators Assoc., Inc.,  
Tarrytown, NY

Noahs Children Pediatric Hospice, Inc.,  
Richmond, VA

North Shore Community Theatre,  
Haleiwa, HI

Northern Nevada Roller Hockey League  
Youth, Reno, NV

Omaha Public Theatre in Our  
Neighborhoods Option, Ohama, NE

Omo Oduduwa of Miami Valley, Inc.,  
Xenia, OH

Orland Township Scholarship Fund,  
Orland Park, IL

Otero Elementary School PTO,  
Colorado Springs, CO

Over the Rainbow Foundation, Inc.,  
Orlando, FL

Pacific Surge Ministries, Le Mesa, CA

Palm Springs Animal Wellness Services,  
Palm Springs, CA

Parent-to-Parent of the Capital Area,  
Inc., Tallahassee, FL

Parksburg Childrens Charities,  
Parkesburg, PA

Parkside Development Foundation,  
Philadelphia, PA

Partners in Education of Tuckahoe, Inc.,  
Tuckahoe, NY

Pasadena Parent Advocates for the  
Gifted Talented, Pasadena, TX

Pathways to Eros Foundation,  
Culver City, CA

Perry Link Memorial Humane Society,  
Inc., Jasper, TN

Pharmacists Recovery Network, Inc.,  
Kingston, NY

Pineywoods Bird and Bloom Club,  
Livingston, TX

Pleasant Ridge Kids Place,  
Knoxville, TN

Pleasant View Parent Boosters,  
Lansing, MI

Pond Gap Elementary PTO,  
Knoxville, TN

Portsmouth City Soccer Club, Rye, NH

Prairie Brass Band Association, Inc.,  
Crystal Lake, IL

Program for Academic & Language  
Services, Rancho Cucamonga, CA

Providence Community Development  
Corp., Brooklyn, NY

Pyramid, Inc., New York, NY

Ray Chinese School, Naperville, IL

Razz Ma Tazz Musical Review  
Company, Inc., Greensboro, NC  
Recovery Management Service Co., Inc.,  
Coral Springs, FL  
Restoration Educational Media  
Corporation Ministries,  
Scottsdale, AZ  
Rexburg Boxing Club, Rexburg, ID  
Rhombus Theatre, Minneapolis, MN  
Richmond Alumnae Delta House  
Foundation, Inc., Richmond, VA  
Richmond Youth Chamber Collegium,  
Inc., Hanover, VA  
Rim Youth Football, Inc.,  
Lake Arrowhead, CA  
Rockaway Township Education  
Association Philanthropic Fund, Inc.,  
Boonton, NJ  
Rural Housing for the Elderly II, Inc.,  
Manchester, NH  
Santa Cruz Campus Bike Center,  
Santa Cruz, CA  
Satellite Arts, Incorporated,  
Stony Brook, NY  
Schoolhouse Resource Center, Inc.,  
Durham, NC  
Science Coalition of New Jersey,  
North Brunswick, NJ  
Sea Hawks Swim Team of Metro East,  
Inc., Belleville, IL  
Self Help Initiative, Silver Spring, MD  
Shady Spring Elementary School PTO,  
Shady Spring, WV  
Showbiz, Scranton, PA  
Sickle Cell Foundation of New Jersey,  
Inc., Newark, NJ  
Sierra Rosa Housing Corp.,  
Los Angeles, CA  
Sisters in the Name of Love,  
Eastpointe, MI  
Sisters of Color, Inc., Longview, TX  
Sisu Productions, Beverly Hills, CA  
Slammers Futbol Club,  
Newport Beach, CA  
Slavik Missionary Society, Wheaton, IL  
Snoqualmie Pony League Association,  
Snoqualmie, WA  
So Kapi Ka Ya Yis Skat Tsii Yi Ta to  
Run a Good Race, Browning, MT  
Software Commercialization and  
Innovation Center, Inc.,  
College Sta, TX  
Solon Stars Swim Club, Solon, OH  
Soma Foundation,  
South San Francisco, CA  
Sonshine Haven, Inc., Hillsborough, NC  
Soul Rep Theatre Company, Dallas, TX

Southern Maine Association for the  
Education of Young Children,  
S. Portland, ME  
Soweto Academy, Newark, NJ  
Spalding County Outreach for  
Re-Establishment and Education,  
Griffin, GA  
Special Technical Aquatic Rescue,  
Greenwich, CT  
Spurwink Endowment Corporation,  
Portland, ME  
Stage First Cincinnati, Inc.,  
Newport, KY  
Stemley Volunteer Fire Department, Inc.,  
Pell City, AL  
Stings Softball Booster Club, Inc.,  
Victoria, TX  
Sultan Senior Parents Association,  
Sultan, WA  
Sunny Joe White Foundation, Inc.,  
Boston, MA  
Sunnyside Youth, Inc., Wichita, KS  
Susitna Amateur Hockey Association,  
Wasilla, AK  
Synesthetic Winter Percussion,  
Kokomo, IN  
Team Go Foundation, Inc.,  
Manchester Center, VT  
Teen-Hope USA, Inc., Baytown, TX  
Tender Loving Care Corporation,  
Birmingham, AL  
Tender Loving Care Homes, Inc.,  
Richmond, VA  
Theatre America, Inc., New York, NY  
Thousand Island Park Tabernacle  
Community Association,  
Thousand Island Park, NY  
Torah Learning Center, Monsey, NY  
Touchdown, Inc., Detroit, IL  
Valley Vikings Youth Football  
Organization, San Antonio, TX  
Village Garden Club of Sewickley, Inc.,  
Pittsburgh, PA  
Ville Platte Dixie Youth, Inc.,  
Ville Platte, LA  
Virgin Islands Library Association,  
Christiansted, VI  
Voices Against Violence,  
Sacramento, CA  
Washington Township Baseball  
Association, Trenton, NJ  
West Africa Womens Association USA,  
Inc., Mineola, NY  
Westchester Council on Crime and  
Delinquency, Inc., White Plains, NY  
White Plains Masonic Historical Society,  
White Plains, NY  
Woga Parents Club, Plano, TX

Womens Education & Research Institute,  
Hazel Crest, IL  
Womens Forum Foundation, Inc.,  
Chesapeake, VA  
World Christian Network, Flushing, NY  
World Craft Alliance, Inc., Boise, ID  
World Firefighters Assistance League,  
Inc., Salt Lake City, UT  
World Peace & Environmental Film  
Festival, New York, NY  
Worthington Rugby Club, Inc.,  
Worthington, OH  
Wyandotte Village Neighborhood  
Association, Kansas City, KS  
Young Musicians of Central New York,  
Canastota, NY  
Youth Alive, Inc., Kissimmee, FL  
Youth Connection, Forest Lake, MN  
Youth Recycling, Granada Hills, CA  
Ziegler Memorial Foundation,  
Canyon Lake, 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.