

# Foundations Status of Certain Organizations

## Announcement 2003–39

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:

100 Black Men of Greater Gainesville, Gainesville, FL  
1213 William Street Corporation, Key West, FL  
Adair County Rescue Squad, Inc., Columbia, KY  
Adult Affordable Health Clinic, Inc., Boonville, IN  
African American Museum of Virginia, Portsmouth, VA  
After School Reading is Fundamental Tutorial Program, Inc., Columbus, GA  
Agape Academy, Inc., Acworth, GA  
Alexandria Township Education Foundation, Incorporated, Pittstown, NJ  
Allegan Education Association Scholarship Foundation, Inc., Allegan, MI  
American Coalition for Fathers and Children, Lake Forest, CA  
Amethyst Legacy, Inc., Columbus, OH  
Amherst Celebrates Children, Inc., Amherst, NH  
Amys House, Inc., El Paso, TX  
Arizona Free Enterprise Educational Foundation, Glendale, AZ  
Ark of Time, San Diego, CA  
Arroway, Inc., Burlington, VT  
Artistic Pursuits, Ltd., Ottawa, IL  
Association of Care Management, Urbana, IL

Badger Basketball Boosters, Inc., Madison, WI  
Bay Talented & Gifted Support, Inc., Bay Village, OH  
Bayside United Soccer Club, Barrington, RI  
Bel Air Elementary Parent Teacher Organization, Evans, GA  
Belmont High School Hall of Fame, Inc., Belmont, MA  
Better Way Foundation, Inc., Chicago, IL  
Black Chamber of Commerce of NC, Inc., Charlotte, NC  
Bloomington Friends of Forensic, Bloomington, MN  
Boston Philanthropic Foundation, Inc., Boston, MA  
Bound Brook Educational Foundation, Incorporated, Bound Brook, NJ  
Brawley Middle School Parent Teacher Student Organization, Mooresville, NC  
Briana Carey Foundation, Inc., Soddy Daisy, TN  
Broken Mask Productions, Inc., Weehawken, NJ  
Brookland Cayce High School Education Foundation, Cayce, SC  
Broward Health Foundation, Inc., Fort Lauderdale, FL  
Building Air Quality Alliance, Philadelphia, PA  
California Society of Thoracic Surgeons, Modesto, CA  
Cecil B. Moore Avenue Local Development Corporation, Philadelphia, PA  
Center to Advance Minority Participation in the Bldg. Trades, Providence, RI  
Chaparral High School Parent Task Force, Temecula, CA  
Chapel Development Corporation, Inc., Mobile, AL  
Charles Apartments Tenants Association, Marina, CA  
Chatham Athletic Club, Inc., W. Chatham, MA  
Cherry Holmes Street Club, Cleveland, OH  
Chicago Principals & Administrators Association, Chicago, IL  
Childcare By Choice, Graniteville, SC  
Children in Crisis, Inc., Milwaukee, WI  
Choices for Quality Living, Harrisburg, PA  
Chris Binkley Funeral Foundation, Lansing, MI

Christian Mission Learning Foundation, Jackson, MS  
Christmas in April Newburyport, Newburyport, MA  
Christmas in April West Contra Costa County, Richmond, CA  
Cincinnati Charities for Children, Inc., Cincinnati, OH  
Citizens Against Domestic Violence, Warrenton, NC  
Ciudad Mistica, Inc., Sabana Grande, PR  
Clergy Response Institute, Inc., Edmond, OK  
Clifdale Elementary School PTO, Spartanburg, SC  
Clinton Laurens Public Access Communications, Inc., Clinton, SC  
Co-Creators With the Earth Foundation, Mt. Shasta, CA  
Coalition of Essential Schools Regional Center at St. Louis, Florissant, MO  
Cobra Soccer Club, Eureka, MO  
Coles School of Performing Arts, Redlands, CA  
Comite Accion Social Sida, Inc., Mayaguez, PR  
Common Purpose Institute, Atlanta, GA  
Commonwealth Child Development Institute, Clifton, VA  
Communication Avenue, Apex, NC  
Community Accountability Project Cap, Milaca, MN  
Community Awareness, Inc., Lynn, MA  
Community Connection, Inc., Oelwein, IA  
Community Health Connections, Fitchburg, MA  
Community Renaissance Group, Inc., Norristown, PA  
Community Youth Home Corporation of Richmond County, Raleigh, NC  
Coppin Heights-Franklin Square Community Works, Baltimore, MD  
Corporation for Vocal and Artistic Excellence, Springfield, MO  
Crestmont Parent-Teacher Club, Roseville, CA  
Critical Times, Inc., Charlotte, NC  
Crossroad Revival, Parsons, WV  
Dallas Urban League Community Development Corporation, Dallas, TX  
Decaturnet, Inc., Decatur, IL  
Delta Visions, Winston Salem, NC  
Design Foundation, Incorporated, Cambridge, MA

District No. 429 Education Foundation,  
Pontiac, IL

Dollar Foods, Inc., Dorchester, MA

East Central Iowa Chapter of the  
American Institution of Banking,  
Swisher, IA

Education Center at Miami Lakes, Inc.,  
Miami Lakes, FL

Educational Foundation for a Free  
World, Dewitt, MI

Edward S. Curtis Foundation,  
Minneapolis, MN

Elizabeth A. Campbell Poodle Research  
& Educational Institute, Scurry, TX

Ellington Homes, Inc.,  
Olympia Fields, IL

Encore Theatre, Inc., Laurinburg, NC

Endless Forest International, Inc.,  
Silver Spring, MD

Environmental League of Massachusetts,  
Inc., Boston, MA

Eureka Fire Pals Corporation,  
Eureka, CA

Eve For Women, Inc., Ocala, FL

Exodus II, Inc., Sewell, NJ

Ez Capacity Builders, Inc.,  
Savannah, GA

Falls Church Chamber Orchestra,  
McLean, VA

Family Services Coalition, Inc.,  
Jacksonville, FL

Fatherhood Coalition,  
Santa Barbara, CA

Federal City Public Service Foundation,  
Washington, DC

Females Overall Committed to Unity in  
Sports, Seal Beach, CA

Ferdinand Learning Center,  
New Orleans, LA

Field Committee, Inc., Cutten, CA

Florence County Historical Society, Inc.,  
Florence, SC

Florida Alzheimers Coalition, Inc.,  
Melbourne, FL

Florida Pops Orchestra, Inc.,  
Orlando, FL

Fluid Measure Performance Company,  
Chicago, IL

Forest Hill Park Conservancy,  
E. Cleveland, OH

Forever Young Foundation, Inc.,  
Longmeadow, MA

Forgotten Victims, Inc., Dayton, OH

Fort McPherson-East Point Partnership,  
Inc., Newnan, GA

Foster Foundation for Education in  
Aviation, Sherman, CT

Foundation for Electric Vehicle  
Education, Phoenix, AZ

Friends of Deridder Elementary, Inc.,  
Deridder, LA

Friends of Ida Lee, Leesburg, VA

Friends of Picketts Mill State Park, Inc.,  
Dallas, GA

Friends of Sabis International Charter  
School Tr., Springfield, MA

Friends of the Ansonia Historical  
Commission, Inc., Ansonia, CT

Friends of the Woburn Public Library,  
Inc., Woburn, MA

Friends of Trumbull County Family  
Court, Warren, OH

Gallatin County Extension Foundation,  
Inc., Warsaw, KY

Gateway Disabled Ski Program,  
Fenton, MO

Gateway Public Radio, Inc.,  
Brewton, AL

Georgetown Elementary Parent Teacher  
Organization, Savannah, GA

Goodwill Enterprises, Providence, RI

Grace House Center for Loss &  
Separation, Waterloo, IA

Greater Redmond Chamber Foundation,  
Redmond, WA

Greenlawn Booster Club Association,  
Kenner, LA

Hale Road Elementary Community  
Organization, Painesville, OH

Hamilton Central Business Special  
Improvement District, Inc.,  
Hamilton, OH

Hargis Christian Retreat, Inc.,  
Chelsea, AL

Harrison Area Razorback Club, Inc.,  
Harrison, AR

Harvest Kitchen of Greater Philadelphia,  
Philadelphia, PA

Highland Neighborhood Development  
Corporation, Gastonia, NC

Hilltop Humane Society, Inc.,  
Randolph, MA

Hollidaysburg Soccer Association,  
Hollidaysburg, PA

Holmdel Foundation for Educational  
Excellence, Incorporated,  
Red Bank, NJ

Home Start, Inc., Mount Holly, NJ

Howard County Sesquicentennial  
Committee, Inc., Ellicott City, MD

In Harms Way, Inc., Clayton, MO

Incorporated Words, Inc., Boston, MA

Independence Magazine, Inc.,  
Washington, DC

Indian Orchard Community  
Development Corporation,  
Indian Orchard, MA

Inland Charities, Inc., Riverside, CA

Inspire Foundation, San Pedro, CA

International Coalition of Men and  
Women Organization,  
Missouri City, TX

International Cord Blood Society,  
Hingham, MA

International Society for Apheresis,  
Painesville, OH

Irvington Enterprise Zone Development  
Corporation, Irvington, NJ

Islamic Heritage Foundation,  
Philadelphia, PA

Jefferson Baroque Orchestra, Inc.,  
Cave Junction, OR

Jefferson Institute, Inc., Indianapolis, IN

Jobs for Georgia Graduates, Inc.,  
Atlanta, GA

Jobs for Ohio Graduates of Lorain  
County Schools, Oberlin, OH

Joyce Foundation, Budd Lake, NJ

Jubilee Theatre Productions, Inc.,  
Poplarville, MS

Julius R. Pollatschek Foundation,  
Cranford, NJ

Kid Konnection, Inc., South Orange, NJ

Kids Chance of Maryland, Inc.,  
Baltimore, MD

Kids Voting of Middle Tennessee, Inc.,  
Nashville, TN

La Paz Music Boosters,  
Mission Viejo, CA

Ladue Early Childhood Parents  
Association, Frontenac, MO

Learning Skills Institute, Inc.,  
Worcester, MA

Lighthouse Presentations, Inc.,  
Myrtle Beach, SC

Los Angeles Community Health Center  
Coalition, Arleta, CA

Louisiana Fbla Foundation, Inc.,  
Baton Rouge, LA

Louisiana Fins Association, Inc.,  
Houma, LA

Lutheran Social Services of Central Ohio  
Groveswood II Housing II,  
Columbus, OH

Lutheran Social Services of Central Ohio  
Little Brook Housing, Inc.,  
Columbus, OH

Lutheran Social Services of Central Ohio  
Village Housing, Inc., Columbus, OH

Madison PTO, Blaine, MN

Magnet Educational Foundation, Inc.,  
New London, CT

Maine Alliance of Partners in Education,  
Kingfield, ME

Marion Education Foundation, Inc.,  
Marion, OH

Massachusetts Child, Inc., Boston, MA

Massachusetts Rural Development  
Council, Amherst, MA

Massachusetts State Taekwondo  
Association, Inc., W. Somerville, MA

Matthew P. Pellegrino II Memorial  
Foundation, Delanco, NJ

McKinley III, Chicago, IL

Metropolitan Atlanta Musicians  
Association, Inc., East Point, GA

Michael Hobart Brown Memorial  
Scholarship Fund,  
Shepherdstown, WV

Michigan Horticultural Society,  
Oak Park, MI

Michigan Resident Leadership Network,  
Lansing, MI

Midtown Collaborative, Little Rock, AR

Minneapolis Initiative Against Racism,  
Minneapolis, MN

Minnesota Fund for the Arts,  
Minneapolis, MN

Minute Men Task Force,  
Newport News, VA

Mobile Community Living, Inc.,  
Mobile, AL

Mobile Shared Living, Inc., Mobile, AL

Montgomery County Orchestra Society,  
Narberth, PA

Morgan-Madison Credit Counseling,  
Ocoee, FL

Mount Carmel Homes, Inc.,  
Philadelphia, PA

Music City Singles Square Dance Club,  
Nashville, TN

My Brothers Keeper Community  
Outreach, Philadelphia, PA

My Fathers House Ministries,  
Winston Salem, NC

My Mothers House, Inc.,  
Philadelphia, PA

National Association of Weed & Seed  
Communities, Brooklyn, NY

National Fibromyalgia Association,  
Oroville, CA

National Housing Trust Community  
Development Fund, Washington, DC

National Rehabilitation Awareness  
Foundation, Scranton, PA

Ned Beatty Hope for Children Classic,  
Inc., Louisville, KY

Neighborhood Involvement Association,  
San Diego, CA

New Richmond Elementary PTO,  
New Richmond, OH

New River Arts & Crafts Association,  
Inc., Oakland Park, FL

New School Parents Association,  
McLean, VA

Noahs Ark Foundation, Inc.,  
St. Paul, MN

North End Family and School  
Association, Inc., Cedar Grove, NJ

North Florida Indian Foundation, Inc.,  
Panama City, FL

Northeast Texas Childrens Museum,  
Commerce, TX

On Our Own of Charles County, Inc.,  
White Plains, MD

One Small Step, Pittsburgh, PA

Organizacion Puertorriquenos Unidos,  
Inc., Hartford, CT

Osmosis Theaterworks, Inc.,  
Baltimore, MD

Our Forgotten People International,  
Crestline, OH

Outreach Thrift, Inc., Burlington, NC

Pact Corporation, Le Mars, IA

Paintsville Parent Teacher Organization,  
Paintsville, KY

Paraclete Ministries, St. Louis, MO

Park Pantry, Loves Park, IL

Parkway Patrons Foundation, Inc.,  
N. Miami Beach, FL

Paterson Rotary Club Foundation, Inc.,  
Clifton, NJ

Pegasus Therapeutic Riding, Inc.,  
Charlotte, NC

Pennsylvania Preservation Consortium,  
Inc., Pittsburgh, PA

Pet Gazette, Inc., Staunton, VA

Peter Dimuro Performance Associates,  
Takoma Park, MD

Peter Pan Child Development Center,  
Inc., Pompano Beach, FL

Pianosa Group, Philadelphia, PA

Pine Lawn Equality Association,  
Pine Lawn, MO

Plainfield Interfaith Neighborhood  
Corporation for Housing,  
Fort Washington, NY

Plantersville Community Development  
Service Project, Georgetown, SC

Playright Performing Arts Center, Inc.,  
Redan, GA

Prevent Child Abuse Kane County, Inc.,  
Geneva, IL

Progressive Alternative Program, Inc.,  
Decatur, GA

Prom Gala, Inc., Monroe, MI

Prospect Indoor Soccer, Inc.,  
Prospect, CT

PTSA Michigan Congress of Parents  
Teachers and Students, Lansing, MI

Puerto Rican Street Animal Project, Inc.,  
Salem, OR

Quality Education Commission, Inc.,  
Milwaukee, WI

Raritan Valley Youth Chorale, Inc.,  
Martinsville, NJ

Real Life Counseling Ministries, Inc.,  
Harrisburg, PA

Recreation Development Foundation,  
Inc., Yanceyville, NC

Reuther Central High School Parent  
Teacher Student Organization,  
Kenosha, WI

River Hill High School Music Boosters,  
Inc., Clarksville, MD

River Valley Transitional Living Center,  
Inc., Russellville, AR

Rock Hill School Parent Teacher  
Organization, Wallingford, CT

Rolette County Alternative Education  
Consortium, Dunseith, ND

Royale Gardens Residences,  
Chicago, IL

Russian-American Music Association,  
Inc., Newton, MA

Samaritan Credit Counselors, Inc.,  
Casselberry, FL

San Diego Presidio Foundation,  
San Diego, CA

Santee Youth Foundation, Santee, CA

Scama Scholarship Foundation, Inc.,  
Orange Park, FL

Scripps Ranch Friends of the Library,  
San Diego, CA

Second Chance in Western North  
Carolina, Inc., Mars Hill, NC

Second Home for Animals, Inc.,  
Boston, MA

Second Step Ministries, Inc.,  
Augusta, GA

Self Empowerment Life Foundation,  
Hemet, CA

Seminole Club of Hillsboro County, Inc.,  
Tampa, FL

Shasta Works, Inc., Redding, CA

Sherwood Educational Volunteers,  
Portland, OR

Sister Circle, Chicago, IL

Sister City of Lynchburg Plus,  
Forest, VA

Sloan Street Housing Development  
Corporation, Inc., Andeson, SC

Sloan Street Housing Development  
Corporation II, Anderson, SC

SMF-Haven of Hope, Hampton, VA  
South Amboy Urban Renewal Corporation, South Amboy, NJ  
South Side Educational Center for Youth, Chicago, IL  
Southwest Florida Epic Drama, Inc., Naples, FL  
Special Blessings Opportunity Center, Ocala, FL  
Special Needs Alliance, St. Louis, MO  
St. Jude Alumni Association & Friends, Inc., Sumter, SC  
St. Xavier High School Lacrosse Club, Cincinnati, OH  
Stones Network, Inc., Laguna Beach, CA  
Stop Our Suffering, Inc., Southgate, MI  
Sultana High School Cross Country Booster Club, Hesperia, CA  
Sure Foundation, Inc., Baltimore, MD  
Survive Until a Cure, Inc., Westport, CT  
Temple of Raising Hope, Philadelphia, PA  
Terry Perkins Foundation, Columbia Heights, MN  
Thomaston Area Youth Activities, Thomaston, CT  
Thurgood Marshall Family Resource Center, Ashtabula, OH  
Tomorrows Promise the Original Company, Maitland, FL  
Transforming Lives for Christ, Richmond, VA  
Trauma Recovery Services, Iowa City, IA  
Trees for Beaufort County, Beaufort, SC  
Tri County Community Health Partnership, Inc., Murphy, NC  
Troy Youth Hockey Association, Troy, MI

Two Rivers Family Health Center, Inc., Easton, PA  
Ukiah Community Arts Center Project, Redwood Valley, CA  
Ukiah High School Alumni Assoc., Ukiah, CA  
Union Junior High School Boosters, Benwood, WV  
United in Strength, Philadelphia, PA  
United States Pastors Association, Riverside, CA  
Vasquez Mustang Booster Club, Valencia, CA  
Victory Village Center for Community Youth, Detroit, MI  
Virginia Alternative School Division, Inc., Richmond, VA  
Virtual Baptist Seminary, Alexandria, LA  
Visiting Volunteers Association, Columbia, MO  
Wall of Liberty Trust Corp., Winchester, VA  
Walnut Historic Neighborhood Assn., Inc., Waterloo, IA  
Wanaque Community Education Foundation, Inc., Wanaque, NJ  
Warren United Soccer Club, Inc., Gurnee, IL  
West Hartford Public Schools Foundation, Inc., W. Hartford, CT  
West High School Fitness Center, Manchester, NH  
Weymouth Educational Foundation, Inc., South Weymouth, MA  
Wildwood Crest Education Association Philanthropic Fund, Inc., Wildwood Crest, NJ  
Williamston Downtown, Inc., Williamston, NC

Willie James Jones Foundation, San Diego, CA  
Winters Youth & Family Centre, Winters, CA  
Wisconsin Center for First Amendment Studies, Milwaukee, WI  
Wolfeboro Rotary Club Charities, Inc., Wolfeboro, NH  
Womens Institute for Research Education & Development, San Luis Obispo, CA  
Wooster High School Music Parents Assoc., Wooster, OH  
World Percussion Festival-Fort Lauderdale, Inc., Ft. Lauderdale, FL  
World Tekwondo Masters Association, Inc., Rockville, MD  
World Water for All, Inc., Rockville, MD  
Worldwide Internet Network Service, Inc., New Bedford, MA  
Wright Foundation, Florissant, MO  
Yes Foundation, Inc., Plainfield, NJ  
Youth for Tomorrow, Inc., Cleveland Heights, OH

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.