

Foundations Status of Certain Organizations

Announcement 2003–42

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:

2B Healthy Nutrition Network,
Modesto, CA
4Ts Productions, White Plains, NY
22nd National Conference of Women
and the Law, San Francisco, CA
3890 VIP Housing Development Fund
Corporation, Fort Lee, NJ
A. C. Crowder Sr. Scholarship Fund,
Inc., Hillsborough, NC
Acoustic Concerts of Southern Utah,
St. George, UT
Advantage Foster Family Agency,
Anaheim, CA
Affordable Housing Association of
Pittsburg, Martinez, CA
African Children's Dream, Inc.,
Snellville, GA
Ajewelyon Enterprises, Cincinnati, OH
Alaska Deaf Hard of Hearing and
Deafblind Council, Anchorage, AK
Alliance of Christian Youth for Christ,
Memphis, TN
Alternative Education, Los Angeles, CA
Alternative Energy Institute, Inc.,
Tahoe City, CA
Alviso Community in Action, Inc.,
Alviso, CA
American Association of University
Women Foundation Valparaiso Br.,
Valparaiso, IN
Americans Making a Difference, Inc.,
Boise, ID

Any Body Can Youth Resorts
Foundation, Santee, CA
Association of Chevros Kadisha, Inc.,
Brooklyn, NY
Autism Community Services,
Vancouver, WA
Bailey Christian Education Fund,
Kansas City, KS
Baytown Agape Community Services,
Inc., Baytown, TX
Behavioral Health Network, Inc.,
Coral Gables, FL
Belmont Seniors Organization, Inc.,
Belmont, MA
Benbrook Lions Club, Inc.,
Benbrook, TX
Bill Blackwood Law Enforcement
Management Institute Graduate
Assoc., San Marcos, TX
Blessed Hand, St. Louis, MO
Booneys Corporation, Hempstead, NY
B R O T H E R S, Rockville, MD
Butterfly Palace, Inc.,
Arroyo Grande, CA
California Citrus Mutual Scholarship
Foundation, Exeter, CA
California Latino Council of the Deaf
and Hard of Hearing, Inc.,
Lakewood, CA
California Signrise Corporation,
Oakland, CA
Carl and Dorothy Crow Scholarship
Fund, Portland, OR
Carl Rauser Mental Health Housing
Foundation, Sacramento, CA
Carmel Middle School Theatre Arts
Association, Carmel, CA
Center for Corporate Giving,
St. Paul, MN
Center for the Arts, Inc., Honolulu, HI
Central Christian Missionary Conference,
Inc., Jasper, TX
Central Hardin High School JROTC
Booster Club, Cecilia, KY
Centralia Emergency Shelter, Inc.,
Centralia, IL
Centralized Leasing Office, Inc.,
Woodland Hills, CA
Charitable Foundation of the Vail Eagle
Valley Rotary Club, Edwards, CO
Charleston Volunteer Fire Fighters
Association, Coos Bay, OR
Children at Risk, New York, NY
Childrens Haven, Lancaster, CA
Childrens Services of Monterey Bay,
Inc., Marina, CA
Chipman Booster Club, Bakersfield, CA

Christian Covenant Group,
Columbus, OH
Christian Education Mission Center, Inc.,
Granada Hills, CA
Chuck Muncie Youth Foundation, Inc.,
Antioch, CA
Circle of Life-Living Dying Project of
Hawaii, Kapaa, HI
Clovis Primary Parent Booster Club,
Clovis, CA
Coldbrook Foundation, Martinez, CA
Colville Main Street Revitalization
Program, Colville, WA
Community Agency Support Team Cast,
Pasco, WA
Community Arts & Cultural
Enhancement Corporation,
Berkeley, CA
Community Connections Clinic for
Children, Bend, OR
Community Onramp, Inc., Atlanta, GA
Community Partnerships, Inc.,
Kahului, HI
Creative Counseling Concepts,
Seattle, WA
Crimes Drugs & Prison Alternatives,
Salem, OR
Cross Purpose Ministries, Inc.,
Duncanville, TX
Crossties Teacher Network,
Woodstock, GA
Crosstimbers Heritage Alliance, Inc.,
Keller, TX
Culpeper Interfaith Volunteer Caregivers,
Culpeper, VA
Culver City Civic Light Opera,
Culver City, CA
D C Kinshipcare Coalition, Inc.,
Washington, DC
Dawns Early Light, Breau Bridge, LA
Daybreak Prayer Ministry,
Anchorage, AK
Decatur Macon County Senior Center
Foundation, Decatur, IL
Detroit Workforce Development Board,
Detroit, MI
Domestic Peace, Tacoma, WA
Earth Protection Fund, Miami, FL
East West Adoptions, Incorporated,
Berkeley, CA
Eastside Network, Bellevue, WA
Eden Alvarado Niles, Inc.,
Hayward, CA
Educational Distribution Corporation,
Walnut, CA
El Capitan Educational Foundation,
Oakhurst, CA

Emmanuel Temple Youth Center,
Orange, TX

Estero Community Access,
Morro Bay, CA

Fame Institute, San Diego, CA

Family Enrichment Housing
Development Corporation,
Long Beach, CA

Family Works, Mesa, AZ

Fang Education Association, Inc.,
Fresno, CA

Fannin County Community Development
Corporation, Sherman, TX

Feed-A-Child, Inc., New Orleans, LA

Fierro Preservation Association, Inc.,
Silver City, NM

Filipino Youth Coalition-Community
Services & Dev of Sta Clara Co.,
Inc., San Jose, CA

Flight Path Learning Center of Southern
California, Los Angeles, CA

Florissant Valley Community
Development Foundation,
Florissant, MO

Fort Worth Ser-Jobs for Progress, Inc.,
Fort Worth, TX

Fred Shipman Ministries, Inc.,
West Palm Beach, FL

Freedom Mobility Innovations,
Marysville, WA

Freedom Quest, Colorado Springs, CO

Friends of the Cypress Masterworks
Chorale, Signal Hill, CA

FS Access, Inc., Philadelphia, PA

Future of Detroit Community
Development, Clinton Township, MI

Garden Oaks Elementary Exploratorium
Group, Houston, TX

Globaltrek, Inc., Salem, OR

Golden State Warriors Foundation,
Oakland, CA

Grandview Rotary Club Scholarship,
Inc., Grandview, WA

Haitian American Community
Broadcasting Association, Inc.,
Miami, FL

Hamilton Court Housing Corporation,
Glendale, CA

Hands of Angels Foundation, Brea, CA

Harbor Lights Festival, Inc.,
Corpus Christi, TX

Harrison-Rochon CPAs Educational
Foundation, Inc., New Orleans, LA

Hawaii's International Institute of Plastic
& Reconstructive Microsurg,
Hilo, HI

Hazeldale Parent Teacher Club,
Incorporated, Aloha, OR

Hearers of the Cry, Kansas City, MO

Help the Children See Foundation, Inc.,
Houston, TX

Helping Elderly Residents Out,
Houston, TX

Helping Hand Foundation, Dallas, TX

Helping Ministry, St. Louis, MO

Higgy Foundation, Santa Paula, CA

His Healing Hands, Inc., Tulsa, OK

Homes 2000, Modesto, CA

Hope for Girls Group Home, Inc.,
Midland, TX

Housing Opportunities Program for the
Elderly, Long Beach, CA

How to Spiritually Heal, Inc.,
Hyannis, MA

Hyperbaric Research Foundation, Inc.,
Boca Raton, FL

Image Elementary School PTO,
Vancouver, WA

International Rehabilitation Consulting
Center, Spring, TX

Jackson Elementary School Parent
Teacher Organization,
El Dorado Hills, CA

Janus Foundation USA, Inc., Miami, FL

Jasper High School Parent Teacher
Student Organization, Plano, TX

Jesus Christ is Lord and Savior
Ministries, Lake Mary, FL

Jewish Home of Bergen, Inc.,
Rockleigh, NJ

Johnson Foundation, Inc.,
Knoxville, TN

Joseph Lavalley Foundation,
Incorporated, Springfield, MA

Just-Us-For-All Legal Aid,
Stockton, CA

Justin C. Stewart Plaza Housing
Corporation, Salt Lake City, UT

Kau High School Foundation,
Mililani, HI

Kemet-Nu Empowerment,
Winston Salem, NC

Kids Ambassador Foundation,
Grosse Isle, MI

Kids on Stage Foundation, Inc.,
Littleton, CO

Klein Intermediate Parent Teacher
Organization, Inc., Houston, TX

La Bel Opera Foundation,
West Point, UT

La Center Booster Club, La Center, WA

Lake Washington Foundation, Inc.,
Greenville, MS

Lakeland Manor Housing Corporation,
Pasadena, CA

Latino Family Drug and Alcohol
Council, Inc., Whittier, CA

Lees Jr Tournament Fund, Mesquite, TX

Lifeshare, Inc., Oklahoma City, OK

Lincoln High School Band Booster
Club, Dallas, TX

Love Outreach, Inc., Carol City, FL

Lynwood Community Partnership, Inc.,
Lynwood, CA

Maui Center for Health Care Education,
Kahului, HI

Maxwell Conservation Trust, Ltd.,
Scituate, MA

McKinney Housing Opportunities
Corporation, McKinney, TX

Mediation Association of Guadalupe
County, Inc., Seguin, TX

Medical Education Loan Fund of
McGehee, McGehee, AR

Medical Missionary Evangelists,
Fresno, CA

Mercy House Ministries, Inc.,
Eules, TX

Merry Enterprises, Inc., Wichita, KS

Mesopotamia Museum,
Prospect Heights, IL

Mexican Cultural Institute of
Mid-America, St. Louis, MO

Millennium Elementary PTSA,
Tacoma, WA

Milwaukee Area Select High School
Hockey (MASHH), Brookfield, WI

Mission of T.E.A.R.S., Raleigh, NC

Mountains for Miracles, Missoula, MT

Multicultural Student Alliance,
Las Cruces, NM

N. C. Minority Plwa Coalition, Inc.,
Smithfield, NC

Nantucket Center for the Arts,
Nantucket, MA

National Housing Associates, Inc.,
Westerville, OH

Nehemiah Project, Inc., Anchorage, AK

Neighborhood Assistance Program,
Sacto, CA

Nevada Youth Football League, Inc.,
Las Vegas, NV

New Directions for Men, Inc.,
Phoenix, AZ

New Hope Community Development
Corporation, Detroit, MI

New Hope Educational Institute, Inc.,
Detroit, MI

New Mexico Teen Court Association,
Truth or Consequences, NM

New Museum for Children, Encino, CA

New Neighbors, Inc., Anchorage, AK

Newport Boys Basketball Association, Bellevue, WA

Nia Foundation Seven Principle Cultural Comm., Missouri City, TX

North Area Community Progress Team, Salem, OR

North Brunswick Educational Foundation, Incorporated, North Brunswick, NJ

North Richmond Senior Housing, Inc., Hayward, CA

North Shore Recovery Together, Incline Village, NV

Northeast Louisiana Youthbuild Delta Council, Inc., Lake Providence, LA

Northern Calif First Jurisdiction Church of God in Christ, Inc., Oakland, CA

Notable Youth Foundation, Sandy, UT

NW Senior Resource Services, Seattle, WA

Oak Park Drug Free Zone Council, Sacramento, CA

Oceanic Climate Sciences Center, Amarillo, TX

Odyssey Community Group, Redmond, WA

Options Activities Support Information Self-Help, Inc., Colorado Springs, CO

O'Rourke Family Foundation, Harbor Springs, MI

Outreach Alive Youth Impact Ministries, Federal Way, WA

Owen Roe Oneill House, Amesbury, MA

Pacific Northwest Unitarian Universalist Growth Foundation, Bellingham, WA

Panoramic Productions, Inc., Tucson, AZ

Paradise for Birds Rehab., Inc., Cary, NC

Parvuli Dei, Inc., Rathdrum, ID

PCMC, Inc., Northampton, MA

Pearl Ubungen Dancers and Musicians, Boulder, CO

People Set Free Ministries, Wilmington, DE

Peoria Lions Foundation, Inc., Peoria, AZ

Phi Delta Theta-Oklahoma Delta Educational Fund, Norman, OK

Phila Graduate Chapter of Grove Phi Grove Social Fellowship, Inc., Philadelphia, PA

Prayer for Pur Schools, Inc., Jacksonville, FL

Programme for Technological Careers, Philadelphia, PA

Project Achieve of Glendale, Glendale, CA

Project Amistad of Deming, Deming, NM

Property Development Engineers, Inc., Stratford, CT

Puyallup Rotary Foundation, Puyallup, WA

Quicktime Resolve Services, Inc., Los Angeles, CA

Quilombo, Oakland, CA

Ra Foundation, Carbondale, IL

Rams Club, Inc., Rio Rancho, NM

Raymond Elementary PTA 4 75, Tacoma, WA

REACH for the Stars, Inc., Bradenton, FL

Redlands Senior Housing Two, Pleasanton, CA

Research and Investigations, Fort Washington, MD

Resource Training Center, Inc., Brooklyn, NY

Resources for Independence, Torrance, CA

Retreat Learning Center, Inc., Indianapolis, IN

Rice Family Foundation, La Mesa, CA

Richland, P T O, Johnstown, PA

Rock That Rolls, Greenbrier, TN

Rock the Nations, Colorado Springs, CO

Rose House, Inc., Pahoa, HI

Rose Petal Associates, Taylorsville, UT

Rotary Club of Hingham Foundation a Charitable Trust, Hingham, MA

Rowland Foundation, Webster, FL

Russian-American Cultural & Educational Center, Inc., Studio City, CA

Russian Schools of Evangelism, Inc., Dallas, TX

Salt & Pepper Tr, Inc., Cambridge, MA

Samuel Dewitt Proctor Academy Charter School Foundation, Princeton, NJ

San Mateo County Women Lawyers Section Educational Foundation, San Carlos, CA

San Miguel Education Foundation, San Miguel, CA

Saudia Foundation, St. Paul, MN

Saul B. and Naomi R. Cohen Foundation, Inc., Chestnut Hill, MA

Second Ward Association, Inc., Houston, TX

Secure Beginnings, Inc., Boulder, CO

Seeds of Texas Seed Exchange, Inc., College Station, TX

Sembrando El Futuro, Santa Cruz, CA

Severly Disabled Youth Association, Snohomish, WA

Shear Kindness, Vallejo, CA

SHIM Community Development, Inc., Miami, FL

SOCIAL, Inc., St. Louis, MO

Solana County Rescue Mission, Inc., Vallejo, CA

Solo Strategies for Widowed Persons, Spokane, WA

South County Hope Villa Esperanza, Inc., Gilroy, CA

South Hill Aquatic and Recreation Enthusiasts, Puyallup, WA

Southern California CISD Team, Upland, CA

Southwest Montana Rehabilitation Center, Inc., Butte, MT

Southwest Volunteer Services, Inc., Avondale, AZ

Sowin Love, Inc., Glendale, AZ

Sserulanda International Center of Los Angeles, Los Angeles, CA

Stanly County Firemens Association, Inc., Albemarle, NC

Star-Fire Corporation, Tijeras, NM

Stone-Bonding Enterprises, Norwalk, CA

Straight Talk on Prevention, Rancho Palos Verdes, CA

Strategy Research Foundation, Inc., West Lafayette, IN

Stray Katz a New Jersey Non Profit Corporation, Trenton, NJ

Students At Work, Inc., Augusta, GA

Superior Wildlands Conservancy, Inc., Oshkosh, WI

Supporting Elementary Students for Success, Charlottesville, VA

Tc Pops Orchestra, Rogers, MN

Texas Institute of Human Development, Inc., Grand Prairie, TX

Texas Rural Networks Foundation, Austin, TX

Three Doors, Inc., Kenilworth, NJ

TLC Services, Inc., Show Low, AZ

Tulare County Quest for Youth, Visalia, CA

Tvp Residents Association I, Inc., Detroit, MI

Tvp Residents Association II, Inc., Detroit, MI

Tvp Residents Association III, Inc., Detroit, MI

Tvp Residents Association IV, Inc., Detroit, MI

UCAAN, Anchorage, AK

UJF Retreat Center, Inc., Latham, NY
Unidad Latina, Inc., Farmingville, NY
United Services Association, Mesa, AZ
Unity Fellowship Breaking Ground, Inc.,
Brooklyn, NY
US AIDS Foundation, Inc.,
Baltimore, MD
USS Forrestal Naval Museum, Inc.,
Bensalem, PA
Valley Rotary Charitable Association,
Spokane, WA
Ventura High School Music Boosters,
Ventura, CA
Vernonia Hands on Art Center,
Vernonia, OR
Virgin Islands Comprehensive Mental
Health Agency, Inc., St. Thomas, VI
Visual Arts Resources, Springfield, OR
Washington East Opera,
Kennewick, WA

Waukesha Area Music Preservation
Society, Inc., Caledonia, WI
Western Counties Resources Policy
Institute, Salt Lake City, UT
West Valley Middle School Pack
Parents, Yakima, WA
Wetlands Action Network, Malibu, CA
Wildlife Education,
Lake Hauasu City, AZ
Windsor Arts Council, Inc.,
Windsor, CT
Wine Society of Texas-Scholarships,
Bedford, TX
Woodlands Holiday Home Tour, Inc.,
The Woodlands, TX
World Apostolate of Fatima Archdiocese
of Boston Division, Inc.,
E. Bridgewater, MA
YFC Youth National Network, Inc.,
Cleveland, OH

Young Women Empowerment Training,
Inc., Denver, CO

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.