

Foundations Status of Certain Organizations

Announcement 2003-72

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:

ABN Museum, Inc., Fort Wayne, IN
Affordable Homes 4-U, Toms River, NJ
African-American Student Union of the Harvard Business School, Boston, MA
Agency for Educational Reform, Lincoln, RI
AHEPA-Penelope 120, Inc., Peabody, MA
Akron Neighborhoods United, Inc., Akron, OH
Alameda County Leather Corp., Castro Valley, CA
American Friend of Zichron Yosef, Inc., Chicago, IL
American Indian Preservation Fund, Santa Rosa, CA
American Wish Society, Frametown, WV
AmericanYoung Peoples School for the Arts, Portland, ME
Anaheim Institute, Anaheim, CA
Angelina Bar Foundation, Lufkin, TX
Archway Human Services, Inc., Atco, NJ
Archway Therapeutic Riding Academy, Inc., Atco, NJ
Armenian Summer Games, Inc., Moraga, CA
Asociacion Hondurena De Massachusetts, Inc., Malden, MA
Assabet Valley Education Foundation, Inc., Marlboro, MA
Association of Ibajaynons USA, Inc., Cerritos, CA
Audelia Road Library Friends, Dallas, TX

Autism Program Development Association, Inc., Oak Lawn, IL
Back Office of New York, Inc., New York, NY
Bay Club, Inc., Baytown, TX
Bay View Citizens for Social Justice, Inc., Cheriton, VA
Bethanys Children Foundation, Inc., Lake Placid, NY
Bethlehem Township Education Foundation, Asbury, NJ
Bicycle Pavillion, Inc., Amherst, MA
Blankets With Love International, Inc., Flushing, NY
Boston 2000, Inc., Boston, MA
Boys and Girls Club of Havana, Havana, FL
Breaking Barriers, Inc., Long Branch, NJ
Bridge of Life Foundation, Rialto, CA
Bright Horizons Foundation, Jenison, MI
Build, Inc., Conshohocken, PA
Burma Chinese Association of New York, Inc., New York, NY
Cadence Dance Project, Inc., Bristol, RI
California Bicycle Coalition Education Fund, Sacramento, CA
Cambodian American Association of Dallas, Dallas, TX
Canine Helpmates, Inc., Jackson, MS
Capital Assessments, Inc., Albany, NY
Capital City Quilters Guild, Juneau, AK
Career Development and Youth Service, Inc., Bronx, NY
Carrick Hockey Club, Pittsburgh, PA
Carter Homes, Inc., Fayetteville, NC
Cathedral City Mountains Conservancy, Cathedral City, CA
Cave Run Development Corporation, Owingsville, KY
Center for Church Reform, Washington, DC
Center for Disability Rights and Education, Peru, IN
Center for Diversified Human Services, Inc., Rockville, MD
Center for Performing & Creative Arts Education, Inc., Pittsford, NY
Center for Safe Driving, Grapevine, TX
Chaparral High School Education Foundation, Temecula, CA
Charlestown N H Rotary Foundation, Inc., Charlestown, NH
Chester Educational Endowment, Media, PA
Childrens Bridge, Inc., Paterson, NJ
Childrens International Experimental Learning Organization, Incorporated, West Palm Beach, FL

Chiron Foundation, St. Paul, MN
Christmas in April Elkhart, Elkhart, IN
Christmas in April Manhattan, Inc., New York, NY
City of Roses Music Heritage Association, Cape Girardeau, MO
Clark Montessori School Foundation, Inc., Cincinnati, OH
Cleveland Chamber Symphony Council, Inc., Durango, CO
Cobb County Court Appointed Special Advocates, Inc., Roswell, GA
Coeur Dalene Little League, Inc., Coeur D Alene, ID
Community Advocates in Developmental Disabilities, Inc., Los Angeles, CA
Community Connections of Southwest Michigan, Benton Harbor, MI
Community Health Awareness Team, Cumberland, ME
Community Housing Council, Palm Desert, CA
Community Work Partners, Incorporated, Ellwood City, PA
Compassion Net, Inc., Ontario, CA
Concerned Grannies, Inc., New York, NY
Consolidated Resources for Aid & Relief, West Indies
Crain Court Leadership Center, Guntersville, AL
Creating Pride of California, Costa Mesa, CA
Creative Steps, Inc., Philadelphia, PA
Cross Cultures Community Center, Inc., Temple Hills, MD
Crown Point Tigers, Inc., Crown Point, IN
Cyberhood Foundation, Philadelphia, PA
Daniel A. Payne Community Development Foundation, Charleston, SC
Danville Community Education Foundation, Inc., Danville, IN
Deaf Women United San Diego Chapter, San Diego, CA
Desoto Bass Courts Resident Council, Inc., Dayton, OH
Diaspora Arts Coalition, Inc., Miami, FL
Dignity-Northern Virginia, Arlington, VA
Directions of Rhode Island, Providence, RI
Dominican Community Service Center, Inc., New York, NY
Double D Equine Rescue, Dettel, PA
Drug Action of North Carolina, Inc., Raleigh, NC
East Tip Middle School Booster Club, Lafayette, IN
Eastern Wind Symphony, Inc., West Trenton, NJ

ECO-Essays, Inc., W. Haven, CT
Edgewood Parent as Partners in Education,
Warsaw, IN
El Cajon Police Swat Officers Association,
Santee, CA
El Cajon Valley Lions Foundation, Inc.,
El Cajon, CA
Episcopal Campus Foundation at
Columbia, New York, NY
Equine Sanctuary, Cheyenne, WY
Fairburn Community and Historical
Society, Fairburn, SD
Family Connection of Macon and Bibb
County, Inc., Macon, GA
Famine Ship, Ltd, New York, NY
Filtering Facts, Lake Oswego, OR
Finger Lakes Foundation for Educational
Advancement, Inc., Romulus, NY
Floridan Resource Conservation &
Development Council, Deland, FL
Flying Eagle International, Inc.,
Fayetteville, GA
For the Kids Foundation of East Islip,
Inc., Great River, NY
Fort Worth Community Health Center,
Fort Worth, TX
Fortis Foundation, Cincinnati, OH
Fortitude Leadership Achievement
Motivation Merit Excellent, Inc.,
Brooklyn, NY
Foundation for the Education of Children
of Agricultural Workers, San Diego, CA
Fountain City Foster Parents Assoc.
of Muscogee County Georgia,
Columbus, GA
Freemasons Hall, Inc., Indianapolis, IN
Friends of Academy Charter High School,
Inc., Little Silver, NJ
Friends of Baseball, Euclid, OH
Friends of Burtch-Udall Homestead
Corporation, Quechee, VT
Friends of Calla Charter School, Inc.,
Piscataway, NJ
Friends of Lilly Library, Florence, MA
Friends of Terrapin Creek, Inc.,
Piedmont, AL
Fugee Outreach Nutrition, Inc.,
Memphis, TN
Futures for Youth, Seattle, WA
Gateway Youth Training of America,
Long Beach, CA
Georgia Civic Education League,
Atlanta, GA
Gesher Institute, Inc., Miami, FL
Gods Kingdom, San Diego, CA
Good Community Alliance, Inc.,
Tampa, FL

Greater Delaware Valley Council for
Mentoring, Philadelphia, PA
Greater Emmanuel Development
Corporation, New York, NY
Greenwich Village Middle School PTA,
New York, NY
Guadalupe Social Center Community
Development Corporation, Dallas, TX
Habitat for Humanity International, Inc.,
Ligonier, PA
Hadassah Associates of Dayton
Foundation, Dayton, OH
Haitan Americans for Civic Action Haca,
Roslindale, MA
Hamayon, Inc., Monsey, NY
Helpers Corps, Hemet, CA
Helping Hand, Ezel, KY
Hidden Valley Fire Rescue,
Annapolis, MO
High School Martial Arts Association,
Philadelphia, PA
Highland Midget Wrestling Association,
Inc., Blackwood, NJ
Hispanic Business Economic
Development Corporation, Tustin, CA
Hispanic Genealogical and Historical
Society of Santa Clara, San Jose, CA
HKPC, Inc., St. Petersburg, FL
Hong Kong Baptist University Alumni
Association of Southern California,
Monterey Park, CA
Hopewell Community Development and
Housing Corporation, Hopewell, VA
Housing Works Food Services Corp.,
New York, NY
Housing Works, Inc., Charlotte, NC
Humans Helping Humans, Inc.,
Avenel, NJ
Hush Outreach, Inglewood, CA
IGWT Corporation, Alhambra, CA
I J Alumni Association N E, Inc.,
Long Island City, NY
Individual Advancement Management,
Dallas, TX
Inner-City Education Fund, Inc.,
Morrisville, PA
Inner-City Truth Center, New Stanton, PA
Insight Foundation, Inc., Camden, NJ
Institute for Medical Ethics and Halacha,
Inc., New York, NY
Institute for the Art & Science
of Transpersonal Healing, Inc.,
Amesbury, MA
Institute for the Development of Disabled
Americans Corp., New York, NY
Institute for the Sacred Performing Arts,
Manhattan, CA

Interamerican Association of Pediatric
Otolaryngology, Inc., Wilmington, DE
International Academy of Sports Vision,
Inc., Harrisburg, PA
International Canine Care and Rescue
Foundation, Inc., Hoboken, NJ
Italian American Federation of the Bronx
and Westchester, Bronx, NY
Jewish Education Resource Center for the
Learning Disabled, Piedmont, CA
Journey, Inc., Cottdale, AL
Just Ultimate Motivative Provider
Services, Inc., Orangeburg, SC
J W Reason Elementary Parent Teacher
Organization, Hilliard, OH
Katie B. Jackson Development
Corporation, Inc., Philadelphia, PA
Kede Youth Foundation, Chicago, IL
Keep Lowell Beautiful, Inc., Lowell, MA
Kids N Need Coalition, San Diego, CA
Kiwanis Club of Cumming Georgia
Foundation, Inc., Cumming, GA
Kiwanis Club of Houston Intercontinental
Texas Foundation, Houston, TX
Laboratory Company Dance, Inc.,
Pittsburgh, PA
Lafayette Lions Club Charitable Tr,
Lafayette, IN
Lander Valley Community Service Club,
Lander, WY
Lanesborough Volunteer Firemens
Association, Inc., Lanesborough, MA
Last House Association, San Diego, CA
Latina Lawyers Bar Association,
Los Angeles, CA
Lawyers Performance Ensemble, Inc.,
Dublin, OH
Leadership Spencer County,
Santa Claus, IN
Legal Resource Center, Inc.,
Jamaica Plain, MA
Lightning Diving, Saint Charles, MO
Lincoln Elementary School Parent
Teacher Organization, Emmaus, PA
Literacy Education for Adults in Peach
L E A P, Inc., Fort Valley, GA
Madis Safe Haven, Inc., Davie, FL
Marble Manor Resident Council,
Las Vegas, NV
Massachusetts Immunization Action
Partnership, Inc., Boston, MA
Medical Ctr Radiology Grp Education
and Philanthropic Foundation, Inc.,
Orlando, FL
Metropolitan Educational Theatre
Network, Inc., a Delaware Corp.,
San Diego, CA

Michigan Veterans Action Coalition, Inc., Grand Rapids, MI

Michigan Womens Health Advocacy Network, W. Bloomfield, MI

Mill Brook Valley Group, Inc., Corcord, MA

Mineola Garden City Rotary Club Charitable Tr, Garden City, NY

Minor League Players Institute, Chicago, IL

Missions of Mercy, Pontiac, MI

MIT Group for Research on the Undergraduate Psychological Exp., Boston, MA

Mexico Academy Educational Foundation, Mexico, NY

Moffat County Partners, Craig, CO

Mon Valley Community Television, Inc., Charleroi, PA

Monarch Diamond Club, Marysville, OH

Moorefield Middle School Parent Teacher Organization, Moorefield, WV

MSAD 31 PTO, W. Enfield, ME

National Center for Jewish Cultural Arts, Inc., Coral Spring, FL

National Foundation for Strategic Bladder Research, Ridgefield, CT

National Intercollegiate Flying Association, Cleveland, MS

Natives Shareholders Coalition, Inc., Anchorage, AK

N E Place Adolescent Program, Inc., Silver Spring, MD

NEA-South Bend Teacher Memorial Scholarship Fund, Inc., South Bend, IN

Neighborcare, Inc., Norcross, GA

Neighborhood Watch of America, Sacramento, CA

Network for Congregational Development, Chester, PA

Nevada Deaf Resources Center Foundation, Las Vegas, NV

New City Life Foundation, Los Angeles, CA

New Visions for Romania, Norwood, MA

New York-NASP Foundation, Inc., New York, NY

New York Tax Study Group, Inc., New York, NY

New York Demolay, Inc., Utica, NY

No Strings Attached Foundation, Inc., New York, NY

Ocean Echo San Diego, Lemon Grove, CA

Omega Development Corporation, Chicago, IL

Omega Point Project, Carbondale, IL

On-Track Ministries, Inc., Waskon, TX

Orchestra Parents United for Students, Mooresville, IN

Our Own Place, Inc., Rochester, NY

Outreach With Love, Inc., Atlanta, GA

Pacific Coast Events Foundation, Oceanside, CA

Pacific Peace Foundation, S. Orange, NJ

Palm Desert Middle School Band Boosters, Palm Desert, CA

Palm Harbor Recreation League, Inc., Palm Harbor, FL

Parent Connection, Chicago, IL

Parent-Teacher Organization of Wilson Hill Elementary School, Worthington, OH

Passaic County Bar Foundation, Paterson, NJ

Patricia Dooley Foundation Ltd, Riverside, CT

Paxton Youth Sports, Inc., Worcester, MA

Pennsylvania State Association of County Fairs, Pittsburgh, PA

Philippine Caring & Sharing Foundation, Inc., Crystal Lake, IL

Poway Valley Gymnastics Booster Club, Poway, CA

POW-MIA All Wars, Inc., Richfield, OH

Premier Soccer Club of Evansville, Inc., Evansville, IN

Primrose Hill School Parent Teacher Organization, Barrington, RI

Professional Ski Instructors of America-Alaska, Anchorage, AK

Progressive Residents Organization of the Housing Authority of Quitma, Quitman, GA

PTA PS24, Brooklyn, NY

Push for the Needy Foundation, Dover, OH

Ralph Martin Greater Egg Harbor Regional Education Foundation, Inc., Mays Landing, NJ

Ralston Mercy Douglas House, Philadelphia, PA

Reading & Language Development Institute, Inc., Marstons MIs, MA

Remember, Inc., Jersey City, NJ

Research Nurse Association, Inc., Wellesley, MA

Restoration Capital Fund, Inc., Brooklyn, NY

Rhinos Select Roller Hockey Club, Warrenton, MO

Richard R. Green Institute for Teaching and Learning, Minneapolis, MN

Ridgefield Girls Initiative, Inc., Ridgefield, CT

River Valley Information Center, Rumford, ME

Riverflow, Inc., Chicago, IL

Riverfront Area Ministry, Inc., Marcus Hook, PA

Rotary Club of East Aurora, Inc., East Aurora, NY

Rudolph-Mercy-Douglas Home for the Blind, Philadelphia, PA

S & P Foundation, San Ramon, CA

Sam Estees Estate Resident Council, Canton, MS

Samaritan Ministries, Inc., Pocomoke City, MD

Samata Sarana USA, Inc., New Rochelle, NY

San Bernardino County Safety Employees Association Education, San Bernardino, CA

San Diego Police Historical Association, San Diego, CA

San Diego World Life, San Diego, CA

San Gabriel Valley Basketball Club, Inc., Temple City, CA

San Mateo Police Activities League, San Mateo, CA

Sands of Time Dance Company, Inc., Jamaica, NY

Sandy Hook Academy, Inc., Fort Hancock, NJ

Sankofa Institute Incorporated, Bloomfield, CT

Santiago High School Marching Cavaliers Booster Association, Garden Grove, CA

Save the Neighborhoods, Providence, RI

Schenectady City School District Educational Foundation, Inc., Schenectady, NY

Scouts to London, Helena, MT

Sea Star Global Foundation, Allen, TX

Senior Orphans of Polk County, Inc., Lakeland, FL

Senior Services Corporation, Inc., Quincy, MA

Sensible Alternative Family Environments for Children, Mira Loma, CA

Shalom International Mission Association, Monrovia, CA

Shepherd Mountain Foundation, Inc., Sugar Land, TX

Silhouettes of the World, Inc., Lynn Haven, FL

Sing Out Proud Brooklyn, Inc., New York, NY

Single Parent Foundation, Freeport, ME

South Dakota EMS Instructor-Coordinator Educators, Pierre, SD

Southern Alliance for the Nutritional
Enrichment of Tuscaloosa, Inc.,
Tuscaloosa, AL

Southern Colorado River Development
Company, Somerton, AZ

Southwest Rock S, Inc., Berea, OH

Spiritual Awakening Mission,
Oakland, CA

St. Lukes Saturday School, Inc.,
New York, NY

Starbase International, Inc., Tulsa, OK

Stepping Stones Learning Center, Inc.,
San Bernardino, CA

Stewart Community Development Corp.,
Bridgeport, CT

Suffolk Youth Enhancement Program,
Inc., Greenlawn, NY

Sullivan County Chamber of Commerce
Foundation, Inc., Monticello, NY

Sumter Green, Inc., Sumter, SC

Sustainable Aquatic Resources Center,
St. Louis, MO

Taconic Opera, Inc., Peekskill, NY

Tahoe Senior Plaza, Inc., Pleasanton, CA

Tampa Repertory Ballet, Inc.,
Land O Lakes, FL

Teaching and Learning Center, Inc.,
Santa Rosa, CA

Teal Sound, Inc., Jacksonville, FL

Teddy Pendergrass Education-Occupation
Alliance for the Disabled,
Philadelphia, PA

Ten Talents Charitable Gift Fund,
Belmont, MA

Theater Catalyst, Inc., Philadelphia, PA

Theatre for Social Change, Eugene, OR

Thornton Foundation, Inc.,
Charleston, WV

Thurston County Fastpitch Association,
Olympia, WA

TLC Play and Learn Campus, Inc.,
Fairhaven, MA

Touchdowns for Charity, Inc.,
Madison, WI

Treatment Resources and Education
for Animals in Temporary Shelters,
Tallahassee, FL

Tribury Rotary Club Foundation, Inc.,
Middlebury, CT

Union of Bosnian War Veterans,
Santa Clara, CA

United States Emergency Assistance
Command, Inc., Jeffersonville, IN

United Way Services of Geauga County,
Inc., Chardon, OH

Upper Manhattan Minority Urban
Development Corp., New York, NY

Urban Visions, Inc., Philadelphia, PA

Urbank Dove, Inc., New York, NY

US Virgin ISS Congress of Parents
Teachers & Students Association,
St. Thomas, VI

Vermont Alliance for Assistive
Technology, Montpelier, VT

Virginia Bullets Baseball Club,
Richmond, VA

Waldorf School Parent Council,
Lexington, MA

Waller Road School PTA, Tacoma, WA

Walstons Adult Nurtuing Center, Inc.,
Tarboro, NC

Warren V. Musser Young Scholars Fund,
Inc., Philadelphia, PA

Washington Crossing Reenactors Society,
Newtown, PA

Waterford Coalition for Youth,
Waterford, MI

Weed and Seed of Richmond, Inc.,
Richmond, VA

Wesley Union Community Development
Corp., Harrisburg, PA

West Chester Symphony,
West Chester, OH

West Orange People in Partnership, Inc.,
Winter Garden, FL

Wheelchairs & Assistance for the Disabled
International, Inc., Union City, NJ

Wholehealth Library & Resource Center,
Melrose, FL

Witches Dungeon, Inc., Bristol, CT

Woodridge Civic Fund, Washington, DC

Worker for Christ, Inc., San Diego, CA

Wyoming Arts, Inc., New York, NY

Young Latinos in Enterprise, Chicago, IL

Young YE Nursery School, Inc.,
Los Angeles, CA

Youth Baseball, Inc., Harlingen, TX

Youth Underground, Inc., Weston, FL

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.
