

Foundations Status of Certain Organizations

Announcement 2003–77

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 Strong Men of Compton,
Compton, CA
- 210 Masonic Foundation, Lincoln, NE
- A & P Counseling Services, Inc.,
Beltsville, MD
- A Childs Zone, Inc., Charlotte, NC
- Able Abilities Enterprises, Malvern, AR
- Acts of Love, Inc., Fort Wayne, IN
- Africa Solidarity Council,
Washington, DC
- African Heritage Playhouse Theatre,
Buffalo, NY
- Airport Neighbors United, Inc.,
Modesto, CA
- Akido America, Incorporated,
Santa Cruz, CA

All Saints Academy, Hickory, NC
 Allegro Orchestral Association,
 Minnetonka, MN
 Aloha Noblehouse, Inc., Wahiawa, HI
 Alton United Soccer Club, Godfrey, IL
 American Grassroots Unlimited, Inc.,
 Cullowhee, NC
 American Samoa Humane Society, Inc.,
 Pago Pago, AS
 Ankylosing Spondylitis Research
 International, Portland, OR
 Ann Goulden Orphanage Benefit
 Corporation, Red Oak, TX
 Anne Arundel Council of Community
 Services, Annapolis, MD
 Arabic American National Hall of Fame,
 Detroit, MI
 Arc of Oklahoma, Inc.,
 Oklahoma City, OK
 Arkansas City Rotary Charitable Fund,
 Inc., Arkansas City, KS
 Arts in Paterson, Inc., Woodstock, NY
 Aspire Group, Inc., Jacksonville, FL
 Bales Intermediate PTO, Friendship, TX
 Barrington Youth Baseball, Inc.,
 Fox River Grove, IL
 Bath Community Center, Inc., Bath, NC
 Bedford Central Community Development
 Corporation, Inc., Brooklyn, NY
 Bell Social Services Enterprises, Inc.,
 Pomona, CA
 Belleville After School Program,
 Belleville, KS
 Bill Emerson Memorial Foundation,
 Washington, DC
 Birch Run — Taymouth Educational
 Foundation, Birch Run, MI
 BIRPS, Inc., Oklahoma City, OK
 BIRSCO International Ins. Small
 Business University, Charlotte, NC
 Bradley Physical Therapy and
 Rehabilitation, Boca Raton, FL
 Bread of Life Outreach Ministries,
 Chicago, IL
 Breakthrough-Education for Economic
 Action, Saint Louis, MO
 Breast Cancer Action, Inc., Lawrence, KS
 Broome Recipient Affairs Office, Inc.,
 Binghamton, NY
 Bullhead City Rotary Foundation, Inc.,
 Bullhead City, AZ
 Cal-State Community Services, Inc.,
 Altadena, CA
 Cannon Walters Foundation,
 West Valley City, UT
 Career Bridge Family Day Care Network,
 New York, NY
 Carver-Scott Educational Foundation,
 Chaska, MN
 Catalina Sea Bass Fund, Inc.,
 Homestead, IL
 Catoctin Foundation, Inc., Leesburg, VA
 CAW, Inc., Boise, ID
 Center for Chesapeake Communities,
 Ltd., Annapolis, MD
 Center for Psychological Medicine, Inc.,
 Santa Barbara, CA
 Center for Sports Leadership,
 Colorado Springs, CO
 Centro De Bienestar Para La Gente,
 Santa Maria, CA
 Chama Valley Search and Rescue,
 Chama, NM
 Charleston Regional Economic
 Development, Inc., Charleston, MO
 Cheboygan Hoops Boosters, Inc.,
 Cheboygan, MI
 Chevra Chai Charitable Foundation of
 California, Inc., Los Angeles, CA
 Children and Adolescent Addiction
 Services, Inc., Hagerstown, MD
 Christian Family Heritage, Encino, CA
 Christian Financial Network, Inc.,
 Rock Hill, SC
 Christian Golfers International, Inc.,
 New Port Richey, FL
 Christian Lon Foundation for MPS
 Children, Germantown, MD
 Christmas in April Franklin, Inc.,
 Franklin, VA
 Citizens Association for Police Support,
 Charlotte, NC
 City of Beeville Housing Authority
 Non-Profit Corporation, Beeville, TX
 Class of 1988 Scholarship Fund, Inc.,
 Washington, DC
 Clayton Recreation Sports and Wellness
 Commission, Inc., Clayton, MO
 Coalition for Responsible
 Econlockhatchee Development,
 Chuluota, FL
 Coast to Coast Referral Center,
 Monrovia, CA
 Columbus/Franklin County News Bureau,
 Columbus, OH
 Comfort Place Caring & Sharing,
 Grand Rapids, MI
 Communities in Schools of Pensacola
 Escambia County, Inc., Pensacola, FL
 Community Housing Development
 Corp. of Mooresville-South Iredell,
 Mooresville, NC
 Community Impact Resident Council
 for Leadership and Education,
 Ann Arbor, MI
 Community of Parma Renewal
 Corporation, Parma, MO
 Cooperative Community Services,
 Wichita, KS
 Cooperative Housing, Inc., Dayton, OH
 Crescent Community Services, Inc.,
 Tustin, CA
 Criminon Community Education Center
 of Silicon Valley, San Jose, CA
 Cued Speech and Language Association
 of Utah, Park City, UT
 Cullen Medical Foundation, Inc.,
 Lauderhill, FL
 Dads Making Christmas, Inc.,
 Richmond, VA
 Dakota Foundation, St. Paul, MN
 Deep Horizon Corporation,
 Friendswood, TX
 Delaware Civil War Society, Inc.,
 Newport, DE
 Delta County Genealogical Society,
 Escanaba, MI
 Deltas Center for Addictions,
 Des Moines, IA
 District Five Christian Learning Center,
 Duncan, SC
 District of Safety Advisory Board, Inc.,
 Keithburg, IL
 Dominique Moceanu Foundation,
 Spring, TX
 Downtown Collinsville Office,
 Collinsville, IL
 DRIVE For Youth 2020,
 Missouri City, TX
 East Kingsford Playground Association,
 Kingsford, MI
 Eclectic Religious Service Association,
 Spartanburg, SC
 EDR, Inc., Chicago, IL
 Emmet County Genealogical Society,
 Petoskey, MI
 Enviro 1st, Durham, NC
 Ettrick Community Development &
 Housing Corporation, Petersburg, VA
 Evergreen Youth, San Diego, CA
 Exeter Senior Center, Incorporated,
 Exeter, CA
 Faith Cancer Foundation, Dallas, TX
 Fast Lane Track Club, Bluffton, SC
 Fathers and Mothers Who Care, Inc.,
 Long Beach, CA
 Feline Society, Inc., Birmingham, AL
 First Step Services, Inc., Kenosha, WI
 Florida Safety Network, Inc., Naples, FL
 Fort Worth Diamond Soccer Club,
 Fort Worth, TX
 Foundation 2000 for Children, Inc.,
 Mableton, GA

Franklin Lady Cougars Basketball Booster Club, El Paso, TX

Freedom Fellowship Outreach Center, Newport News, VA

Frenship Isd Athletic Booster Club, Wolfforth, TX

Friends of Pep Academy, Detroit, MI

Friends of the Aldridge, McAlester, OK

Friends of the Flat River Community Library, Greenville, MI

Friends of the Ice Show, Southfield, MI

Friends of Uvalde Memorial Hospital Hospice Services, Bedford, NY

Garden City Figure Skating Club, Livonia, MI

Gates County Partnership for Children, Sunbury, NC

Georgia Affordable Housing Corporation, Atlanta, GA

Geriatric Healthcare Association, Pittsburgh, PA

GHS Owl Football Club, Garland, TX

Gilead II, Inc., Oshkosh, WI

Givemore Org., Pasadena, CA

Global Art in Action, Inc., Paia, HI

Global Taekwon-Do-Alaska, Inc., Fairbanks, AK

Goal Identification for True Success, Inc. (GIFTS), Charleston, WV

Graduate and Professional Student Assembly, Minneapolis, MN

Grand South Brand Growth Association, St. Louis, MO

Gray Rock Community Center, Lavaca, AR

Great Rivers Alliance of Natural Resource Districts, Maryville, IL

Greater Fairplay Youth Council, Inc., Fairplay, CO

Gymnastics of San Antonio Parents Club, San Antonio, TX

Hampden Ministries, Inc., Denver, CO

Hands to Honduras-Outreach Ministries, Alma, MI

Hartley Daycare Association, Hartley, IA

Hawaii Association of Rural Private Schools, Kailua, HI

Helping Our Public Education Corporation, Bunnell, FL

Hidalgo Independent School District Scholarship Foundation, Hidalgo, TX

Hillcrest Ministries, Inc., Grand Rapids, MI

Hispanic Business Development Institute, San Jose, CA

Historic Jackson Ward Main St., Inc., Richmond, VA

Historic Meacham Hotel & Retreat Center, Inc., Meacham, OR

History Makers International, Granada Hills, CA

Hmong Culture Collection, Inc., Fresno, CA

Hollister Police Activities League, Hollister, CA

Home and School Association of Annunciation School, Green Bay, WI

Homebound, Coon Rapids, MI

Honeys Women Helping Women and Children, Jonesboro, GA

Housing and Supportive Alliance of Salisbury-Rowan, Inc., Salisbury, NC

Hunters for the Hungry, Inc., Augusta, ME

Illinois High School Athletic Hall of Fame, Princeton, IL

Illinois Life Underwriters Foundation, Springfield, IL

Illinois Principals Foundation, Springfield, IL

Inner Growth Youth Center, Thomasville, NC

Inspirational Community Development and Learning Center, Inc., Belle Glade, FL

Institute for the Advancement of Micro Finance, Inc., Deerfield Beach, FL

Integrated Architecture Learning Center, Inc., Grand Rapids, MI

International Accreditation Forum, Milwaukee, WI

International Connectivity and Capacitation in Education, Eugene, OR

International School of Prague Foundation, Inc., New York, NY

Ira B. Jones Primary Parent-Teacher Organization, Asheville, NC

Ironwoods Homeownership Program, Ironwood, MI

Isaac Suku Memorial Foundation of America for Liberia, Inc., Hyattsville, MD

Ishyirahamwe Ubumwe, Stockton, CA

Islamic Message Foundation of New Orleans, Inc., New Orleans, LA

Iuka Dixie Girls Softball, Inc., Iuka, MS

J. E. Ealy Foundation, Southfield, MI

James Madison Elementary School Parent Club, Madera, CA

James T. Murone Childrens Museum of Discovery, Warner Robins, GA

Jasper County Family Connection, Inc., Monticello, GA

John Philip Sousa Foundation, West Lafayette, IN

Johnson Memorial Foundation, Inc., New York, NY

Journey Foundation, Des Moines, IA

Just For Me Child Care Services, Charlotte, NC

Kansas City Alumia Foundation, Kansas City, MO

Kathleen High School Athletic Booster Club, Inc., Lakeland, FL

Kent County Enhancement Program, Jayton, TX

Kids With Crohns Foundation, Thousand Oaks, CA

Kidsplan, Ctr Barnstead, NH

Kingwood Pops Orchestra, Kingwood, TX

Klein Forest High School Publications Booster Club, Inc., Houston, TX

Krista Ford Foundation, Decatur, GA

Lacrosse Area Dyslexia Research Institute, Inc., Waumandee, WI

Ladera Land Conservancy, San Juan Capistrano, CA

Lakeshore PTO, Eau Claire, WI

Larry Emery Memorial Rotary Scholarship Foundation, Camarillo, CA

Las America Educational Foundation, Chicago, IL

Laurent Clerc Deaf Academy, Aurora, IL

Lazy Eight Foundation, Denver, CO

Leadership Big Bend, Alpine, TX

Life Building Communities, Florence, NJ

Lifespan Learning Network, Monterey, CA

Light of the World Economic Development Corporation, Columbia, SC

Lock Ness Learning Center, Minneapolis, MN

Long Shoals Community Center, Lincolnton, NC

Love of Life, Alameda, CA

Lowell Area Youth Development, Inc., Troy, MI

Lydia Foundation, Arlington, VA

M.I.S. Charities, Inc., Warrensville Heights, OH

Maranatha Foundation, Houma, LA

Martin County Agricultural Fair Association, Inc., Stuart, FL

Martin High School Oral Interpretation Booster Club, Arlington, TX

Masters Ministry, Inc., Charlotte, NC

Men for Social Change, Lake City, FL

Metaphysical Co-Op Love, Inc., Philadelphia, PA

Miami Dade Resident College, Inc., Miami, FL

Michigan Interscholastic Forensic Association, Ann Arbor, MI

Mid-Peninsula Oroysom Senior Housing, Inc., Redwood City, CA

Middle Atlantic Sports Academy, Inc., Allentown, PA

Millennium Jazz Works Society, Inc., Annapolis, MD

Minnesota Association of Black Lawyers Foundation, Minneapolis, MN

Minnesota Revels, Inc., Minneapolis, MN

Minority Development Association, Inc., Los Angeles, CA

Missouri African American Culture Initiative, St. Louis, MO

Missouri Alliance for Arts Education, St. Louis, MO

Missouri Center on Addictive Disorders, Inc., Raytown, MO

Missourians Promoting Safe & Sober Driving Foundation, Jefferson City, MO

Moonlight Theatre Company, Clifton, VA

Mt. Clemens Hockey Scholarship Fund, Inc., Clinton Township, MI

National Mens History Month Project, Lacey, WA

National Organization of Mens Outreach for Rape Education, Baltimore, MD

NCAL-Acquisition II, Inc., Winston-Salem, NC

New Birth Recovery Home, San Jose, CA

New Direction Foundation, Inc., Norman, OK

New Friends Adult Day Care-Day Health Incorporate, Charlotte, NC

New Life Cultural Society, Northbrook, IL

Nisei Week Foundation, Inc., Los Angeles, CA

No Longer a Victim, Inc., Houston, TX

Normas Academy of Dance Scholarship Fund, Inc., Atlanta, GA

North American Konani Association, Inc., Brooklyn, NY

North Carolina Association of Black Storyteller, Inc., Charlotte, NC

North Carolina Crime Prevention Association, Southern Shore, NC

North Harlingen Rotary Club Student Loan Foundation, Harlingen, TX

Northern Ponca Housing Resident Association, Norfolk, NE

Northwest Cabarrus Band Boosters, Inc., Kannapolis, NC

NUJC, Inc., New Ulm, MN

Oak Ridge High School Sports Booster Club, Conroe, TX

Ocala Toros Soccer Club, Inc., Ocala, FL

Olde Friends Concert Artists, Inc., Broomfield, CO

Olympic Hearts Gymnastics Foundation, Brooklyn Park, MN

Our Place Personal Care Home, Inc., Doraville, GA

Oxnard Public Library Development Corporation, Oxnard, CA

Parents in Control Educational Foundation, Olathe, KS

Pedernales Valley Disaster Discovery, Inc., Austin, TX

Petersburg High School Boosters Club, Petersburg, VA

Phillips Kids, Inc., Eagan, MN

Phoenix Academy for the Performing Arts, South Orange, NJ

Phoenix Dance Theatre, Oswego, IL

Pine Bluff Arkansas Black Nurses Association, Pine Bluff, AR

Pray Train & Study, Inc., Wilmington, DE

Project Change, Washington, DC

Randolph County Community Alliance, Inc., Elkins, WV

Readi Corp., Rural Hall, NC

Red Sea Missions, Charlotte, NC

Region a Connect NC Commission, Inc., Bryson City, NC

Regulatory Checkbook, Alexandria, VA

Repairers of the Breach, Inc., Toledo, OH

Rescue Me An Avian Sanctuary, Washington, DC

Residential Service Corporation, St. Louis, MO

Resource Directory, Inc., New York, NY

River Valley Foundation, Mankato, MN

Riverside County Library Foundation, Riverside, CA

Rizpah Family Services, Boynton Beach, FL

Rotary Charities Foundation of District 6490, Champaign, IL

Rotary Club of Lakeway-Lake Travis Foundation, Inc., Austin, TX

Ruth Camp Campbell Memorial Library, Franklin, VA

RX Alms, Inc., Tulsa, OK

Salt Mine Youth Center, Harrisonburg, VA

Sankofa, Inc., Greensboro, NC

Saugatuck Athletic Boosters, Saugatuck, MI

School District 92 Foundation for Educational Excellence, Lockport, IL

Scotland Home Health, Inc., Laurinburg, NC

S.E. & L.C. Backhus Foundation, San Rafael, CA

S E R V Ministries, Dana Point, CA

Second Chance Project, Inc., Baltimore, MD

Senior Society of Friends, San Mateo, FL

Service Net, Walterboro, SC

Seven Corners Childrens Center, Inc., Falls Church, VA

Shenandoah Valley Blues Society, Fishersville, VA

Shield of Chernobyl, Inc., Rochester, NY

Shih Tzu Rescue, Inc., S.W. Ranches, FL

Shiloh Spiritual Growth Ministries, Chino Valley, AZ

Sickles High School Omnibus Booster Organization, Inc., Tampa, FL

Sierra Leone-American Organization of Texoma, Inc., Garland, TX

Simi Valley Broadcast Academy, Simi Valley, CA

Simkus & Ventura Group Foundation for Financial Literacy, Lawrenceville, NJ

Sisters Community Outreach Program, Philadelphia, PA

Sky-High Exposure, Inc., Bronx, NY

Smart Ride, Columbia, MO

Society for Interdisciplinary Studies, North Bend, WA

Societys Assets, Racine, WI

Solutions Television Magazine, Inc., Huntington Beach, CA

Sounds of the Spirit Center for Jazz, Chicago, IL

South Amboy Irish-American Association, Inc., South Amboy, NJ

South Carolina School for the Deaf Alumni Association, Spartanburg, SC

South Charleston Public Library Foundation, Inc., S. Charleston, WV

South San Jose Lions Charitable Foundation, San Jose, CA

Southwest Atlanta Community Partnership, Inc., Atlanta, GA

Southwest Leadership Team, Inc., Baltimore, MD

Southwest Michigan Basketball, Portage, MI

Space Port Rotary Foundation, Inc., Titusville, FL

Spring Valley Athletic Boosters Association, Inc., Huntington, WV

Starr Elementary PTO, Anderson, SC

Stoughton Area Educational Foundation, Stoughton, WI

Sundays at Three, Inc., Columbia, MD

Sunridge Conservancy, Sacramento, CA

Sunshine Care, Inc., Forestville, MD

Support Your Own, Inc., Stockton, CA

Tender Mercy Ministries, Lexington, KY

Texas Topps Booster Club, Inc.,
San Marcos, TX
Thunder Mountain Soccer Association,
Palisade, CO
Timothy's Charge Ministries, Inc.,
Columbus, OH
Touched by Love Ministries, Inc.,
Sierra, CA
Tough Town, Incorporated, Houston, TX
Tri-County Mental Health Consumers,
Inc., Conroe, TX
Tri-Valley Football Parents Association,
Inc., Hegins, PA
Truth for Living, Inc., Dade City, FL
Universal Health Care Education Fund,
Boston, MA
University of Hawaii Alumni-Associates
Capital Region Charter, Alexandria, VA
Victorious Life Outreach, Seattle, WA
Vine and Branch Connection, Inc.,
Virginia Beach, VA
Vintage Radio Museum, Fairhope, AL
Virginia Professionals Association, Inc.,
Charlottesville, VA

Virginia Rhythmic Sport of Gymnastics
Association, Virginia Beach, VA
W. M. Fountain Corporation, Lowell, MA
Wake Technology Academy, Raleigh, NC
Wake Up America of Lake Fairways, Inc.,
North Ft. Myers, FL
Washington Heights Arts Center, Inc.,
New York, NY
Waterwise-America, Inc., Milwaukee, WI
Way Ministries, Omaha, NE
We Can Make a Difference Development
Corporation, Bronx, NY
Welfare Reform Corporation of the United
States of America, Inc., Mobile, AL
West Coast Solutions, Inc., Tampa, FL
West Fresno Community Foundation,
Inc., Fresno, CA
White Feather Medicine Society,
Lakewood, WA
White Lick Literary Society, Avon, IN
Windhaven, Laurel, MD
Winds of Change Foundation,
Woodside, CA
Wings of Refuge, Inc., Tomball, TX

Witness for Jesus, Inc., Malden, MO
Womens Suffrage for Prostate Cancer
Awareness, Sunnyvale, CA
Work With Dignity, Minneapolis, MN
World Education Business Board,
Detroit, MI

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.