

# Foundations Status of Certain Organizations

## Announcement 2003–89

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:

120 Gerry Street Housing Development Fund Corporation, Brooklyn, NY  
Aerospace Education Alliance, Inc., Homestead, FL  
Aircraft Enterprises, Inc., Lafayette, GA  
Alliance for Life International, Laguna Niguel, CA  
American Friends of Siach Simcha, Cleveland, OH  
American Samoa Equestrian Federation, Pago, Pago, AS  
American Voter, Henderson, NV  
Anil Gandhi MD Charitable Corporation, c/o Harold Drooz, Norwalk Town Square, CA  
Animal Therapy Association, Barnesville, MD  
Anoka Tornado Hoops, Inc., Anoka, MN  
Applehouse Retreat, Inc., Goldsby, OK  
Asklepia Foundation, Grants Pass, OR  
Association of the Triumphant Vjara, Keno, OR  
Atone Youth Program, Inc., Brockton, MA  
Automotive Repair Coalition Foundation, Sacramento, CA  
Bachbridge Limited, Riverside, CA  
Batavia Main Street, Batavia, IL  
Beautiful Camino Real, Inc., Boca Raton, FL  
Black Men & Women Entrepreneur Support Association, Brooklyn, NY  
Black-White Productions, Inc., Oak Park, IL  
Blackhawk Baseball, Inc., Argyle, TX  
Blessed Sacrament School Alumni Association, Newark, OH  
Blooming Society, Lake Worth, FL  
Borden K-12 Schools PTO, Borden, IN  
Bridges for Jesus Ministry, Falfurrias, TX  
Business Prize, Las Vegas, NV  
Calvary International Missions, Inc., Tucson, AZ  
Caribbean American Legal Defense Fund, Inc., New York, NY  
C.C.A.P., Greencastle, PA  
Center for Innovation in Health Facilities, Houston, TX  
Center for Justice, Spokane, WA  
Central and Eastern European Schools Association, Princeton, NJ  
C E P A, Inc., Dallas, TX

Cerebral Palsy Commission, Los Lunas, NM  
C H A M P S, Inc., Memphis, TN  
Changing the World, Inc., Houston, TX  
Charis Charitable Foundation, Houston, TX  
Chasdei Shlomo Trust, New York, NY  
Chesterfield Education and Training Institute, Seattle, WA  
Chicago Area Program for Economic Development and Adult Education, Chicago, IL  
Child's Night Inn, Inc., Newport News, VA  
Christian Family Foundation, Water Valley, MS  
Clearview Terrace II, Inc., Hanover, PA  
Closing the Gap, Inc., Charleston, MA  
Coats Missions and Education Ministries, Mesquite, TX  
Community Enrichment Association, New Smyrna Beach, FL  
Community Health Resource Center, Richmond, VA  
Community Youth Initiative Advisory Board, Inc., Dillon, MT  
Competitive Aquatic Support Foundation, Inc., Longwood, FL  
Conner Community Development Corporation, Connersville, IN  
Construction Career Training, Inc., West Des Moines, IA  
Corona Norco Day of the Child Committee, Corona, CA  
Corporate Assistance Program, Sherman Oaks, CA  
Courtlandt Masonic Historical Society, Peekskill, NY  
Crimebusters, Inc., Hendersonville, TN  
Danse Mirage South, Inc., New Hope, PA  
David & Goliath International Ministries, Fountain Hills, AZ  
Day Star Community Development Corporation, Dix Hills, NY  
Death Valley Childrens Support Group, Death Valley, CA  
Denton Baseball, Inc., Denton, TX  
Desmond Institute, Fresno, CA  
Dialysis Patients Association – Warwick, Warwick, RI  
Dubay Performing Arts & Cultural Center of Polson, Inc., Polson, MT  
Earth Kids Foundation, Carlsbad, CA  
Eastern Missouri Shotokan Karate Association, St. Louis, MO  
Edward B. Howell Memorial Scholarship, Watsonville, CA  
ELIYAH, Phoenix, AZ

Emergency Mental Health Technicians Associate Group, Inc., Belgrade, MT  
Enstrom Foundation, Julian, CA  
Eternity Now Ministries, Monument, CO  
Eye, Ear, Nose and Throat Foundation, Metairie, LA  
Faith Community Development Corporation, Inc., Dayton, OH  
Far West Historical Society, Dallas, TX  
Feigenbaum Foundation, Inc., Chevy Chase, MD  
Feline Society, Inc., Birmingham, AL  
First American Enterprises, Inc., West Palm Beach, FL  
Focus on Leadership, Incorporated, Gainesville, FL  
Foundation for Entrepreneurship and Strategic Partnering in the Americas, Inc., Miami, FL  
Foundation for Science Technology Education and Research, Inc., New York, NY  
Friends of the Biltmore, Inc., Baltimore, MD  
Giving Back, Inc., Chicago, IL  
Global Institute for Small Business Corporations, Midlothian, VA  
Globalearn, Los Gatos, CA  
Gods House of Deliverance, Lancaster, CA  
Good Shepherd Foundation, Inc., Fort Wayne, IN  
Gordon B. Hancock Memorial Foundation, Richmond, VA  
Grace Unlimited, Inc., Anderson, SC  
Gray Cup, Inc., Jackson, MS  
Greater Works CDC, Philadelphia, PA  
Greenville Educational Enrichment Foundation, Greenville, TX  
GSM Community Development, Houston, TX  
Gulf Coast Therapeutic Foster Parent Association, Mobile, AL  
Hartford Botanical Garden Planning Committee, Inc., Hartford, CT  
High Point Community Pride Association, Clearwater, FL  
House of Corinth, Houston, TX  
Immaculate Heart of Mary Shrine of Abbeville, Abbeville, LA  
Imperial County Sheriffs Activities League, Inc., Seeley, CA  
Impressions of Grace A B G, Inc., Baldwin, CA  
Infinite Blue Productions, Inc., Emeryville, CA  
Inland Rivers Ports and Terminals Education Program, Jackson, MS

Institute for Infrastructure Asset Management, Inc., Troy, NY

Institute for Telehealth, Denver, CO

International Cultural Alliance, Inc., Daly City, CA

International Shinto Foundation, Inc., New York, NY

Its About Time Committee, Sacramento, CA

Jadid Urdu Tehrik, Inc., Staten Island, NY

Junction City Swim Team, Junction City, OR

June Foundation for Prenatal Maternal Health, Inc., Cumberland, MD

Junior Auxiliary of Indianola, Indianola, MS

Kamp Kindness, Inc., Bowie, MD

Kandid Kids, Inc., Los Angeles, CA

Kelsey Creek Sanctuary, Inc., Gilmer, TX

Kennedy Nordic Booster Club, Bloomington, MN

Keystone Oaks Cheerleading Association, Pittsburgh, PA

Kids Love Gymnastics Center, San Diego, CA

Kids World Family Day Care, Compton, CA

Kimberlys Foundation, Inc., New York, NY

La Jolla Jaguars Hockey Association, San Diego, CA

Labor of Love International, Inc., Miami Beach, FL

Langford School Foundation, Langford, SD

Las Vegas Kite Club, Las Vegas, NV

Latter Day Messiah, Incorporated, Detroit, MI

Laymen for Christ Ministries, Inc., Oklahoma City, OK

Let the Healing Begin, Inc., Hempstead, NY

Locks of Love, Inc., Hayward, CA

Loma Vista Inn, Inc., Santa Barbara, CA

Louisa Community Development Corporation, Incorporation, New Orleans, LA

LPI Charities, Inc., Chicago, IL

Lydia Whitney Foundation, Inc., Collinsville, CT

Marana Unified School District PTO, Marana, AZ

Maritime Heritage Project, San Anselmo, CA

Marshalltown Community School District Foundation, Marshalltown, IA

Mary & Elizabeth Crisis Pregnancy Center, Inc., Toano, VA

Melba & Friends, Urbana, IL

Michigan Antique Fire Equipment Preservation Group, Ann Arbor, MI

Middleton Center, Inc., Detroit, MI

Montgomery Housing, Inc., Gaithersburg, MD

Morton Mustang Hockey Club, Inc., Berwyn, IL

Mothers Opposed to Mistreatment of Minors, Inc., Amarillo, TX

Mount Hope Economic Development Corporation, Warren, RI

Mount Lebanon Travel Hockey Association, Inc., Pittsburgh, PA

National Free Flight Society, Millcreek, WA

National Infantry Foundation, Inc., Columbus, GA

National Urban Alliance for Effective Education, Inc., Valley Stream, NY

New Dy Aero-Medical Foundation, Inc., Snellville, GA

New Hampshire Association of Public Accountants Educational Foundation, Londenberry, NH

New Haven Shelter, Los Angeles, CA

New Union Education Project, Inc., Cambridge, MA

Nim Yan Choi Scholarship Foundation, San Gabriel, CA

North American Affordable Housing Initiative, Inc., San Antonio, TX

North Carolina Life of Rehabilitation, Inc., Charlotte, NC

Northeast Texas Search Team, Inc., Texarkana, TX

Northfield Villa Foundation, Inc., Scottsbluff, NE

Northwest Colorectal Foundation, Seattle, WA

Northwest Region of the William Glasser Institute, Newport, WA

Oaks of Righteousness, Fort Mill, SC

Ontario Youth Sports, Inc., Crestline, OH

Opportunity Enrichment Services, Inc., Austin, TX

Outer Mission Development Corporation, San Francisco, CA

Pennies for the Homeless, Albuquerque, NM

Perpich Center for Arts Education Foundation, Golden Valley, MN

Physics Intuition Applications, Inc., Woodland Hills, CA

Players Development Academy Corp., Bernardsville, NJ

Police Athletic League of Palm Springs, Palm Springs, FL

Polisci Financials, Inc., Villanova, PA

Precision Pilgrim Ministries, Birmingham, AL

Primary Rendition Educational Productions, Chapel Hill, TN

Ps Theatre Works, Inc., Wayland, MA

Public Housing Advocacy for Disability and Diversity, Inc., Atlanta, GA

Reis Foundation, Inc., Los Angeles, CA

Reuben Kadish Art Foundation, New York, NY

Rob Palmer Blue Holes Foundation, Charleston, SC

Salvatore Martirano Foundation, Urbana, IL

San Diego Environmental Foundation, Inc., San Diego, CA

Sarah Allen Services, Inc., Philadelphia, PA

Savannah State Student Athletic Assoc., Inc., Savannah, GA

Science Education Outreach, Inc., Princeton, NJ

Senior Leaders Professional Workshop, Clio, MI

Seva International, Cerritos, CA

Shalom Ministries, Inc., Prince George, VA

Shelly Dorgan Memorial Scholarship Fund, Edina, MN

Shelter Options, Inc., Costa Mesa, CA

Shree Chakradhar Charitable Foundation, Inc., Valrico, FL

Somebody Cares Community Center, Inc., Ft. Lauderdale, FL

Sonshine All-Star Booster Club, Conway, AR

South Florida Board of Realists Foundation, Inc., Miami, FL

Space Development Institute, Inc., Poway, CA

Spark Foundation, Fairfax, VA

Sparkle Industrial Services, Dolton, IL

Spectrum Theatre, Charlottesville, VA

St. Francis Youth Hockey Association, E. Bethel, MN

Stanislaus Family Daycare Association, Modesto, CA

Starlight Educational Foundation, Inc., Tracy, CA

Stars in the Forest Wildlife Rehabilitation, Inc., Manhasset, NY

Start Here, Blacksburg, VA

Summit Skating Club, Inc., Dimondale, MI

Surgrain, Galveston, TX

Teen Mercy, Scranton, PA

Thomas Worthington and Worthington  
Kilbourne Ice Hockey Boosters,  
Columbus, OH  
Tom Kaney Benevolent Medical Fund,  
Inc., Tampa, FL  
Tony Ferro Scholarship Fund,  
Nederland, TX  
Topcoats Booster Club, Inc.,  
The Colony, TX  
Towel Ministries, Inc., Spring, TX  
Toy Soldier and Model Museum,  
Hornell, NY  
Traveling Classroom Foundation,  
Kenmore, WA  
Triangle Learning Foundation,  
Chapel Hill, NC  
United Affordable Housing, Inc.,  
St. Petersburg, FL  
United Pet Foundation, New York, NY  
Universal Studios Archives Foundation,  
New York, NY  
Violence Prevention Education,  
Minneapolis, MN  
Visions of the Soul V O T S, Inc.,  
Los Angeles, CA  
Warner G. Leppin Foundation, Inc.,  
Winslow, AZ  
Waterstown Masonic Historical Society,  
Waterstown, NY  
Western Community Tae Kwon Do Fund,  
Inc., Royal Palm Beach, FL  
Western Institute for Nature Resources  
Education and Policy, Rickreall, WA  
Why We Were Chosen Foundation  
Corporation, Ft. Lauderdale, FL  
Wilmer-Louise Thornton Academy,  
Detroit, MI  
Wings of Love, Memphis, TN  
Youth Character Development, Inc.,  
Dallas, TX

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.

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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