

Foundations Status of Certain Organizations

Announcement 2004–19

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 America, Inc., Greater Dallas Chapter, Dallas, TX
- 100 Blacks Who Care, Inc., Brooklyn, NY
- Addison Terrace High Rise Resident Council, Pittsburgh, PA
- African Centre for the Constructive Resolution of Disputes, New York, NY
- African Liberation League, Los Angeles, CA
- African Refugees Relief Organization, Inc., Atlanta, GA
- Agape Life Center, Wichita, KS
- Agape Productions, Inc., Passaic, NJ

Ambassadors For Christ Family Enhancement, Inc., Miami, FL	Christian Helping Hands, Inc., Port Chester, NY	Dauids Heart, Euless, TX
American Friends of Children of Africa, Dover, DE	Christian Rescue Mission, Inc., Dayton, OH	Delta Lambda Sigma Chapter of Phi Beta Sigma, Inc., Port Pierce, FL
American Friends of Masterprize, Inc., San Francisco, CA	Cincinnati Spikes, Cincinnati, OH	Destiny Ministries, Columbus, OH
Andrea Levine Foundation, Cherry Hill, NJ	Citizens For Recreation, Inc., Enosburg Falls, VT	Discipling Com, San Diego, CA
Angel of Mercy Group Home, Inc., Hacienda Heights, CA	Classicway Cagers, Cincinnati, OH	District of Northwest Schools Foundation, Cincinnati, OH
Anti-Racist Education, Columbus, OH	Clear Vision Foundation, Montpelier, VT	Doctors Care Project of Bakersfield, Bakersfield, CA
Appalachian Counseling Foundation, Portsmouth, OH	Clinica San Pablo, El Monte, CA	Drinkers Against Drunk Drivers, Concord, CA
Armenian International Womens Association Los Angeles Affiliate, Inc., Glendale, CA	Clinical Research Network, Inc., Scotch Plains, NJ	Earth Rise Spirituality and Educational Center, Inc., Scranton, PA
Arts Engine, Inc., Beverly Hills, CA	Coalition For a Safer Healthier Community, Kerrville, TX	East Canton Community Sports Complex Committee, East Canton, OH
Arts Incorporated in Human Services Ltd., Rego Park, NY	Collier County Community Tennis Foundation, Marco Island, FL	East Cleveland Park Commission, Cleveland, OH
Ashtabula County Foster Parent Support Group, Geneva, OH	Combined Fraternal Organizations of South Phoenix, Phoenix, AZ	East Orange Urban Renewal Housing Development Corporation, Newark, NJ
Badrock Fire and Quick Response Unit, Columbia Falls, MT	Commercial Assistance Program, Inc., Summit, NJ	Edon Summer Ball League, Edon, OH
Bar & Restaurant Service, Inc., Providence, RI	Commonwealth Landmarks Foundation, Oil City, PA	Education For Industry, Sayre, PA
Barbaras Playhouse a Haven For Little Angels, Inc., West Palm Beach, FL	Community Improvement Corporation of New Richmond Ohio, New Richmond, OH	El Rescate Development Fund, Inc., Los Angeles, CA
Basic Care of Greenfield, Inc., Greenfield, OH	Community Support Initiative, Inc., Pittsburgh, PA	Elders Place II, Inc., Philadelphia, PA
Beyth Millo Ministries, Inc., Blairsville, GA	Community Youth Development Services, Columbus, OH	Electra Productions, Inc., New Orleans, LA
Black Star Housing Development, Inc., Houston, TX	Conservative Front, Inc., Athens, OH	Emergency Management Volunteers, San Diego, CA
Bookmark Production, Inc., Providence, RI	Consumer Debt Management Corp., Rockville, MD	Enjoy Theatre, Inc., Columbus, OH
Boys and Girls Club of Lamar County, Purvis, MS	Cook Communications Ministries International, Inc., Colorado Springs, CO	Envisions Learning Center, Sherman, TX
Bruce Coslets Executives for Charity, W. Chester, OH	Council For Public Deliberation, Columbus, OH	Esther L. Stewart Memorial Fund, Inc., Dublin, OH
Building Links, Inc., Ithaca, NY	Councils of Governments of Beaver & Butler Counties, Aliquippa, PA	Euharlee Valley Historical Society, Rockmart, GA
Buy American Campaign, Inc., Laguna Hills, CA	Counseling & Education Foundation For Texas Youth, Houston, TX	Expressions For Life Funding Foundation, Tahoe Vista, CA
California Organization For Assistive Technology Support, Orange, CA	Court Street Common, Inc., Exeter, NH	External Educational Resources, Inc., Portland, ME
Calvary Cathedral International, Inc., Fort Worth, TX	Craighead County Citizens For Decency, Inc., Jonesboro, AR	EZ Transportation, Inc., Toledo, OH
Capital Properties, Inc., Birmingham, AL	Creative Clowns Under Construction, Inc., Mount Vernon, OH	Facts of Life, Lodi, CA
Carey Hill Development Corporation, Inc., North Augusta, SC	Creative Community Development and Housing Corporation, Richmond, VA	Fair Elections Commissions, Shippensburg, PA
Caring For Families, Leiceister, NC	Crepe Myrtle, Memphis, TN	Faith Temple New Hope Community Development Corporation, East Orange, NJ
Cass County Boys & Girls Club, Inc., Atlanta, TX	Crime Victims Legal Assistance, Philadelphia, PA	Feed Our Children Ministries, Inc., Sarasota, FL
Central New Life Outreach Ministries, Inc., Anchorage, AK	Cultural Society of Inland Empire, Apple Valley, CA	Fertile Ground Ministries, Decatur, AL
Charity Human Services Organization, Inc., Freeport, NY	D B Funds, Inc., Dallas, TX	First Things Corp., St. Louis, MO
Charles T. Carter Pastoral Education Foundation, Birmingham, AL	Dare to Dream Foundation, Inc., Tuskegee, AL	Florida Community Homes, Inc., Ft. Lauderdale, FL
	Dauphin County Economic Development Corp., Harrisburg, PA	Fondazione Regionale Christoforo Colombo, Italy
		Foundation For Educational Alternatives in the Rural South, Macon, MS
		Foundation For Health in Aging, Inc., New York, NY

Foundation For Understanding Chinese Business, Kingston, PA
 Foundation Maria of Nevada, Las Vegas, NV
 Fraternidad Peruana De Utah, Murray, UT
 Freeburg Area Community Development Assn., Freeburg, IL
 Freeport Baseball Association, Freeport, PA
 Friends Glen, Philadelphia, PA
 Friends of Ash, Allentown, PA
 Friends of Children Society, Vancouver, WA
 Friends of Gummi, Inc., Naples, FL
 Friends of Phoenix Advantage Charter School, Inc., Phoenix, AZ
 Friends of the Boardwalk, Inc., Brooklyn, NY
 Friends of the Great Falls Library, Great Falls, VA
 Friends of the Hallstead-Great Bend Ranch Library, Hallstead, PA
 Gallman National Historic District Association, Inc., Gallman, MS
 Galveston Humane Society, Galveston, TX
 GAM Home Aid, Inc., Nashville, TN
 Gateppis Balloons, Waynesboro, VA
 Georgetown Alliance For Liberty and Freedom, Washington, DC
 Germantown-Venango Farmers Market Community Development Corp., Philadelphia, PA
 Gibbs Community Foundation, Oakland, CA
 GIF Outreach, Inc., Elizabethtown, KY
 Glenville Health Foundation, Cleveland, OH
 Glory Foundation, Columbia, SC
 God First, North Hollywood, CA
 Good Ground Ministries, Cottonport, LA
 Good Orderly Direction, Lorain, OH
 Good Messenger, Antelope, CA
 Good Samaritan Ministries, Fort Scott, KS
 Goshen Cancer Foundation, Pataskala, OH
 Gotell Communications, Dallas, TX
 Grace Institute, Shaker Heights, OH
 Grace Retirement Centers, Inc., Pasadena, TX
 GRC-II Charities, Inc., Middletown, NY
 Great Divide Orchid Society, Helena, MT
 Greenhouse Ministries, Inc., Lebanon, OH
 Greenwich 2000, Ltd., More Philips & Duncan PC, Greenwich, CT
 Growing Peace Foundation, Kettering, OH
 Guernsey County Society For the Physically Challenged, Inc., Cambridge, OH
 Haitian Agency Cultural & Technical Corporation, Atlanta, GA
 Hale Ohana O Kapaa, Kapaa, HI
 Hanai I Ka Uhane O Na Keiki to Foster the Spirit of Children, Honolulu, HI
 Harvey Community Center, Harvey, IL
 Heart Rock TV, Inc., Franklin, TN
 Helping Educators Remove Obstacles, Akron, OH
 Helping Hand For Relief & Development, Inc., Farmingdale, NY
 Heritage Center For Human and Community Development, Inc., Birmingham, AL
 Hillcrest Community Services & Free Store, Amelia, OH
 His Arms Extended Community Outreach Center, Inc., Pompano Beach, FL
 His Image Creations, Pickerington, OH
 Hollies Hope, Inc., Metairie, LA
 Housing Partners Community Development Corporation, Ambler, PA
 Huggle, Inc., Miami, FL
 Humane Society of Beaverhead County, Dillon, MT
 I E C A Foundation of Arizona, Inc., Phoenix, AZ
 Illyrian Group, Inc., Los Angeles, CA
 In Motion Sports, Inc., Newport, KY
 Inner City Perceptions, Inc., Arnold, PA
 Inspired Ministries, Potrero, CA
 Institute For Ethics in Education, Hudson, OH
 Institute For the Economic Development of Children, Philadelphia, PA
 Institute For the Study of the Magisterial Teaching of the Church, Worcester, MA
 Institute of Genetics Education, Santa Fe, NM
 Inter Denominational Energy and Economic Development Coalition, Philadelphia, PA
 International Football Club of Pennsylvania, Murrysville, PA
 International Institute of S P O R T, Inc., Georgetown, TX
 International Shalom Institute, Inc., Miami Beach, FL
 International Society of Otrhnlrncg Allergy and Immunology, Inc., Pittsburgh, PA
 Isaiah Services, Laguna Hills, CA
 Istanbul Heritage Fune, Inc., New York, NY
 Jackson Purchase Transportation Museum, Inc., Benton, KY
 James Buddy McGirt Foundation For Children, New York, NY
 JCLS Ministries, Inc., Camden, OH
 Jesus Fellowship, San Diego, CA
 Joe Robbie Foundation For Children, Boulder, CO
 John & Ada Diedrich 4-H Camp, Inc., Worthington, KY
 Ju-Jitsu Shotokan Karate Association, Darby, PA
 Kansas Ferret Association KFA, Lawrence, KS
 Kay Baxter Foundation, Inc., Spring Valley, NY
 Kealihooneaiana the Dallas Mossman Voegler Ohana, Honolulu, HI
 Keep the Faith Foundation, Inc., Jackson, MS
 Keeshond Sunshine Rescue Foundation, Woodbury, MN
 Keystone Center of Music and the Arts, Milford, PA
 Kid Power, Olympia, WA
 Kiddy City Development Center, Inc., Chicago, IL
 Kingdom Harvest Ministries, Inc., Los Angeles, CA
 Koleinu, Reynoldsburg, OH
 Ladies of Essence, Waterloo, IA
 Land of Flourishing Virtue, Inc., San Gabriel, CA
 Leadership Center, Houston, TX
 Leadership Potential, Inc., Avondale Est, GA
 Lee County Lacrosse, Inc., Fort Myers, FL
 Levine & West Group Home For Boys, Hawthorne, CA
 Liberty Place Clubhouse, Pittsburgh, PA
 Life Concerns Education and Counseling, Inc., Cincinnati, OH
 Louisiana Repertory Theatre Company, Houma, LA
 Lovell Johnson Quality of Life Center, Incorporated, Milwaukee, WI
 Loveman Village Resident Council, Inc., Birmingham, AL
 Lucas Outdoor, Inc., Washington Court House, OH
 M-Pact Youth Services, Cincinnati, OH
 Mack Ministries, Toledo, OH
 Maria Olberding Foundation, Cincinnati, OH
 Maryland Mountain Trust, Inc., Lonaconing, MD
 Mastee International, Annandale, VA
 Master of Breakthroughs, Baltimore, MD
 Matthew Harrington Memorial Fund, Jamison, PA
 MCPBA Foundation, Inc., Miami, FL

Mentoring For Occupational Readiness and Employment, St. Charles, IL
Merrifield Estates, Inc., Portsmouth, VA
Messiah International Foundation, Beverly Hills, CA
Mi Casa Su Casa Housing Development Corporation, Menlo Park, CA
Mid Atlantic Golfers Association, Inc., Atlanta, GA
Middle Road Foundation, Santa Fe, NM
Millennium Center For Digital History, Washington, DC
Millennium Philadelphia Celebration, Philadelphia, PA
Mine Victims Fund, Charlottesville, VA
Mineola Senior Citizens Center, Inc., Mineola, TX
Mission Emmanuel, Portland, OR
Mobility Impaired Resources, Inc., Billings, MT
Montana Mining Association-Mine Safety Program, Helena, MT
Mortal Angels, Inc., Carson, CA
Motion Picture Industry Charitable Alliance, Springfield, OH
Mount Carmel Area School District Education Foundation, Mount Carmel, PA
Mu Chapter of Sigma Chi Foundation, Granville, OH
Mu Sigma Zeta Chapter of Zeta Phi Beta Sorority, Inc., San Diego, CA
Multicultural Art Academy, Dallas, TX
N B Cbethel-U S A Housing, Inc., Thirty Two, Newark, OH
Name Center — Pelham, Pelham, AL
NATAS Northwest Regional Scholarship Foundation, Seattle, WA
National Nephrology Technical Certification Board, Sunnyvale, CA
National Voluntary Health Facility 5, Inc., Brooklyn, NY
Neighborhood Investment Resources, Dayton, OH
Neighborhood Learning Options, Inc., Germantown, MD
Neighborhood Storehouse Association, Inc., Third Street, GA
Nevada Association of State and Drug Abuse Programs, Las Vegas, NV
New Community Builders, Inc., Jersey City, NJ
New Concept Visions 2000, Inc., Hollywood, FL
New Covenant Development Foundation, Heath Springs, SC
New Mexico Hispano Entertainers Association, Albuquerque, NM
Nisan Young Women Leaders USA, Inc., New York, NY
North Carolina Association of Black Lawyers Foundation, Inc., Durham, NC
North Carolina Association on Aging Foundation, Rocky Mount, NC
North Carolina Dance & Dance Sport Foundation, Raleigh, NC
North Central Pennsylvania Ice Sports, Inc., Williamsport, PA
North Hardin Youth Cheerleading League, Inc., Radcliff, KY
North Star Foundation, Cedar City, UT
Northridge Pee Wee Football Association, Dayton, OH
Northside Center For Women, Inc., S. Hamilton, MA
Northumberland County Organizational Resources For Community Outreach, Kulpmont, PA
Oaks Group, Inc., San Antonio, TX
Oasis Community Development Corporation, Camden, NJ
Ohio Campus Ministry For Korean Students, Inc., Huber Heights, OH
Ohio Community Schools Center, Columbus, OH
Ohio Firefighters Benevolent Fund, Cincinnati, OH
Ohio High School Cup, Springfield, OH
Ohio Premier Too, Inc., Dublin, OH
Ohio Valley Boxing, Inc., Dayton, OH
Ohio Valley Youth Athletics, Inc., Dayton, OH
Old Logandale School Historical and Cultural Society, Logandale, NV
Olentangy Heritage Foundation, Delaware, OH
One Community One Goal, Inc., Miami, FL
Opera For Everyone, Inc., Havertown, PA
Opera Institute of California, San Jose, CA
Orchard Place East at Spartanburg, Inc., Columbia, SC
Oxford Animal Rescue Foundation, Inc., Camden, OH
Parade Street Development Corporation, Erie, PA
Parents and Children Against Drugs, Philadelphia, PA
Parents Backing Students, Baton Rouge, LA
Parents Empowerment Coalition, Cincinnati, OH
Partners For Human Progress, Inc., Somers, NY
Patrick F. Knapp Scholarship Fund, Central City, PA
Peerspectives, Inc., Syracuse, NY
Peggy Still Foundation For Creation & Education of New Music, Inc., Roswell, GA
Pennsylvania Performing Arts Company, North Wales, PA
Pentecostes Siglo XXI, Anaheim, CA
Philadelphia Polo Club, Inc., Villanova, PA
Philip Procaccino Memorial Scholarship Fund, Vineland, NJ
Phoenix House, Inc., Warren, PA
Physicians Council For the Hearing Impaired, Huntington Beach, CA
Pike County Youth Soccer League, Waverly, OH
Playback Theatre Midwest, Chicago, IL
Plover Hill Productions, Inc., Ipswich, MA
Plum Street Foundation, Philadelphia, PA
Polacek Family Human Needs Fund, Johnstown, PA
Police and Community Together Community Volunteer Services, Tacoma, WA
Polish American Radiological Education Trust, Boston, MA
Polk Community Preschools Association, Inc., Winter Haven, FL
Poor Box Consortium For the Arts, Westerville, OH
Poplar Bluff Soccer Club, Inc., Poplar Bluff, MO
Pot Belly Pig Rescue, Inc., Las Vegas, NV
Powhatan Fair Association, Powhatan, VA
Praise and Worship Ministries, Dublin, OH
Prillerman, Columbus, OH
Primera Iglesia Cristiana Nueva Vida Amor Y Verdad, Inc., Buffalo, NY
Professional Cosmetologists and Barbers Association, Cincinnati, OH
Progressive Youth Foundation, Danville, CA
Project Enrichment, Cincinnati, OH
Project Feel Better, Inc., White Plains, NY
Project Green of Montana, Inc., Butte, MT
Prospect Terrace Resident Council, E. Pittsburgh, PA
Public Education Foundation of Monroe County, Inc., Monroeville, AL
Purpose For Life Foundation, Columbus, OH
R Carolina Life Center, Kershaw, SC
Rainbow Farms Therapeutic Riding Center, Inc., Atlanta, GA
Rainbows End, Inc., Poland, OH
Rankin Arts Coalition, Inc., Brandon, MS

Reach Out Ministries, Springfield, OH
Real Hope Cafe, Fisher, WV
Recovery Foundation, Inc., Miami, FL
Redeeming Word Christian Academy,
Inc., Ft. Lauderdale, FL
Region Three School-to-Work Alliance,
Lima, OH
Rhema Outreach Ministries, Inc.,
Harleysville, PA
Richmond Conservative Union,
Richmond, VA
Riggers Athletic Club, Honolulu, HI
Roberson Economic Development, Inc.,
Pembroke Pines, FL
Rocky Mountain Forestry and Fire
Suppression, Littleton, CO
Roswell Outdoor Theatrical Association,
Inc., Roswell, NM
RX2000 Foundation, Minnetonka, MN
Safe House Services, Inc.,
Sherman Oaks, CA
Safer Children Agency,
S. Williamsport, PA
Safety Net Foundation, Philadelphia, PA
Saint Jude House, Wichita, KS
Samantha Foundation, Ltd.,
Ellicott City, MD
San Francisco Partnership,
San Francisco, CA
Sanctuary for the Arts, Portland, OR
Senior and Disabled Services of North
Carolina, Inc., Red Springs, NC
Seven Oaks Tenant Association,
Kansas City, MO
Shabbat New York, Inc., New York, NY
Shadowbrook Animal Rescue,
Louisville, KY
Shamrock Gym of Cincinnati, Inc.,
Loveland, OH
Shelter Eldercare Foundation, Inc.,
Baltimore, MD
Shepherds Learning Centers a Charitable
Foundation, Loomis, CA
Shiloh Entrepreneurial & Economic
Development Corp., Plainfield, NJ
Sistahs in Good Company,
Cedar Rapids, IA
Slavic Support and Assistance
Association, W. Sacramento, CA
Society of Hearing-Impaired Physicians,
Inc., Ambler, PA
South Bend Firefighters Association,
Jacksonville, AR
South Central Oregon Domestic Violence
Coalition Haven House, La Pine, OR
Southern New Orleans Association of the
Deaf, New Orleans, LA

Sport Psychiatry Foundation, Inc.,
Pacific Palisades, CA
St. Mathews Community Development
and Management Corporation,
Baltimore, MD
Star Toys Museum, Inc., Linthicum, MD
Supervise Family Interaction Center, Inc.,
Grand Blanc, MI
Suspicious Cheeselords, Inc.,
Washington, DC
Teen Challenge International Madison
Life Center, Inc., Madison, WI
Terrace Poe Tennen Council, Inc.,
Baltimore, MD
Tomorrows Hope, Inc., Jefferson, WI
Touched By a Paw, Whitewater, WI
Transitional Support Services,
Ft. Washington, MD
Travesties Project, Ltd., Madison, WI
Tri-Quest Charities, Inc., La Crosse, WI
Trivisions, Inc., New Carrollton, MD
Tropic Org Association For Resources &
Tropical America, Washington, DC
U S-Taiwan Business Forum,
Arlington, VA
Unique Rescue Base, Ferndale, MI
United Neighbors Involved in Quality
Urban Exp Unique Development, Inc.,
Washington, DC
United States Chechen Republic Alliance,
Inc., Silver Spring, MD
Unity Project, Inc., Annapolis, MD
Vantage Point Forum, Inc.,
Colorado Springs, CO
Via Dolorosa Genesis Project, Detroit, MI
Victims Impact Video, Inc.,
Owings Mills, MD
Viola Club of MD-DC & VA, Inc.,
Baltimore, MD
Wallace Development Corporation, Inc.,
Riviera Beach, FL
Walter Graham Society, Inc., Dayton, OH
Warrington House, Inc., Brooklyn, ME
Way Out Foundation, Torrance, CA
Waynesville Athletic Facilities
Committee, Inc., Waynesville, OH
We Care Foundation, Inc., Cincinnati, OH
Wellness Foundation of San Ramon
Valley, San Ramon, CA
West Hertel Academy Parent Association,
Buffalo, NY
White Bear Lake High School Wrestling
Booster Club, White Bear Lake, MN
Whitehall Day Care Center, Inc.,
Whitehall, WI
Wiconi Teca, Interior, SD
Wildtalk, Williams Bay, WI

Willie Mae Webb Home For Unwed
Mothers, Inc., Minneapolis, MN
Wings For Kids, Inc., Mechanicsburg, PA
Winnemucca Soccer Club,
Winnemucca, NV
Wisconsin Black Law Alumni Association
Corp., Madison, WI
Wisconsin Braille, Cazenovia, WI
Wisconsin Deaf Sports Club, Inc.,
Sun Prairie, WI
Wisconsin Education Reform Foundation,
Madison, WI
Wisconsin Futurity Horse Festival,
Pewaukee, WI
Wisconsin Handgun Violence Prevention,
Milwaukee, WI
Wisconsin Multisport, Inc., Madison, WI
Wisconsin National Organization
For Women Education Fund, Inc.,
Madison, WI
Wisconsin North Youth Ballet State
Regional Arts Center, Eau Claire, WI
Wisconsin Siberian Husky Rescue,
Madison, WI
Wisconsin State Youth Baseball League,
Inc., Milwaukee, WI
With Him, Inc., Oak Ridge, TN
Women of God, Walker, MN
Y O C A, Inc., Toledo, OH
Young Artisans Research & Design
Center, Inc., Pittsburgh, PA
Young Singers of Darlington, Inc.,
Darlington, SC
Youth Determined to Succeed, Inc.,
Pittsburgh, PA
Youth Education Scholarship Services,
Lathrop, CA
Youth Owing Urban Responsibilities
Service, Minneapolis, MN
Yukla27, Lakewood, CO
Yuma Family YMCA Foundation,
Yuma, AZ
Zoelife Ministries, Incorporated,
Baton Rouge, LA

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 clas-

sification of foundation status in the Internal Revenue Bulletin.