

Foundations Status of Certain Organizations

Announcement 2004-31

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:

24 Straight, Denver, CO
Academic Services, Inc., Tucson, AZ
Advanced Leadership Institute, Inc.,
Denver, CO
African American Online Writers Guild,
Houston, TX
African Resources Forum, Riverton, UT
Agape N Ministries, Houston, TX
Aggressive Aids Prevention, Inc.,
San Francisco, CA
Akademlink, Inc., Sacramento, CA
Albuquerque Medical Education
Association, Albuquerque, NM
All About Style, Puyallup, WA
All African Peoples Organization,
Omaha, NE
All Nations Preschool and Daycare,
Tacoma, WA
Alliance for Workers Rights, Reno, NV
Alliance of Black Telecommunications
Professionals, Bellevue, WA
Alliance of Orthodox Churches,
Santa Fe, NM
Alresool Education Center, Inc.,
Phoenix, AZ
Alternative Choices Intervention
Programs, Houston, TX
American Resource Center for African
Culture, Houston, TX
Angel Foundation, Inc., Arvada, CO
Angelitas Amigos, Phoenix, AZ

Angelos Choral Mission Group,
 Salinas, CA
 Animal Assistance and Education League
 an International, Aurora, CO
 Arena of Hope, Blackfoot, ID
 Arizona Abstinence Alliance, Inc.,
 Chandler, AZ
 Arizona Childrens Alliance of Southern
 Apache County, Springville, AZ
 Arizona Employer Support of the Guard
 and Reserve, Tucson, AZ
 Arizona Hate Crime Advisory Board,
 Inc., Phoenix, AZ
 Arizona Peak Performance Volleyball
 Club, Scottsdale, AZ
 Arizona Traffic Investigators Association,
 Chandler, AZ
 Arrive Alive, Inc., Las Vegas, NV
 Asian Pacific American Police
 Association, Las Vegas, NV
 Athletics Instead of Depression and
 Sickness, Inc., Santa Barbara, CA
 Autonomy House, Incorporated,
 Salt Lake City, UT
 Azores Relief Fund, San Jose, CA
 Aztec Wrestling Club, Tucson, AZ
 B & C Ranch School, Inc.,
 Koosharem, UT
 Baby Steps Developmental Series, Inc.,
 Lake Havasu City, AZ
 Bakersfield Aid Project, Bakersfield, CA
 Balkan Humanitarian Society,
 Las Vegas, NV
 Ballet Contempo, Inc., Santa Barbara, CA
 Bango, Carnation, WA
 Basketball Academy of Texas, Inc.,
 Alexandria, VA
 Bay Area Circus Center,
 Mountain View, CA
 Because Education Matters, Houston, TX
 Bellaire High School JROTC Parents
 Club, Bellaire, TX
 Bethesda House, Inc., Bacliff, TX
 Better a Millstone, Inc., A Nevada Corp.,
 Monterey, CA
 Bibles for Jails Project, Lakewood, CO
 Big River Soccer Club, E. Wenatchee, WA
 Bill Crowles Sr. Supportive Services,
 Bakersfield, CA
 Black & Whaley Enterprises,
 Los Angeles, CA
 Blaine County Search & Rescue, Inc.,
 Chinook, MT
 Bonner County EMS Advisory Board,
 Ponderay, ID
 Books for Belize, Inc., St. Petersburg, FL
 Border Collie Rescue Texas, Inc.,
 Houston, TX
 Boulder Valley Wrestling Club,
 Boulder, CO
 Bourland Trestle Partnership,
 Groveland, CA
 Boys & Girls Club of Tri-County, Inc.,
 Helena, MT
 Boys and Girls Club of Cottonwood,
 Cottonwood, AZ
 Bradams, Inc., Gallup, NM
 Bright Wings, Inc., Durango, CO
 Brighton Bombers Baseball,
 Ft. Lupton, CO
 Building Families Foundation, Ogden, UT
 Butte Youth Traveling Basketball
 Association, Butte, MT
 Bypac, Inc., Breckenridge, CO
 Caddie Foundation of Arizona,
 Glendale, AZ
 California Space, Incorporated,
 Santa Maria, CA
 California Taekwondo Junior Olympic
 Team, San Jose, CA
 Cardoza Foundation, Modesto, CA
 Carson City Urban Indian Consortium,
 Inc., Carson City, NV
 Cascade Assistance Dogs Educational
 Training Center, Inc., Bow, WA
 Cascade Community Childrens Fund,
 Eugene, OR
 Cascade Rowing, Seattle, WA
 Cass Kids Farm Safety, Kindred, ND
 Cat Hoop Club, Carmel, CA
 Center for Mission Education, Denver, CO
 Center for Nanospace Technologies,
 League City, TX
 Center for the Arts in Telluride, Ophir, CO
 Center for the Study of Biodiversity and
 Ecosystems, Las Vegas, NV
 Center for Transformational Healing,
 Tucson, AZ
 Central Valley Group Home and Family
 Services, Inc., Modesto, CA
 CFHS Touchdown Club, Tucson, AZ
 Charter, Inc., Denver, CO
 Chatham-Meier Foundation,
 Claremont, CA
 Cheyenne Childrens Museum,
 Cheyenne, WY
 Childrens Brain Tumor Research
 & Family Relief Foundation,
 Redmond, WA
 Childrens Charities International,
 Walnut Creek, CA
 Childrens Field, Tijeras, NM
 Childrens Place Child Care &
 Early Learning Foundation, Inc.,
 Sugar City, ID
 Chimayo Youth Center, Chimayo, NM
 Choteau Baseball Commission, Inc.,
 Choteau, MT
 Christian Drug Education Center,
 Westminster, CO
 Citizens Institute for Voter Information in
 Colorado, Vermillion, SD
 Clarence Project, Bellevue, WA
 Clothesminded, Inc., Tempe, AZ
 Coeur Dalene Area Swim Team, Inc.,
 Post Falls, ID
 Collegiate Broadcast Network,
 Denver, CO
 Colorado Arts and Crafts Society,
 Golden, CO
 Colorado Christian Community Fund,
 Wheat Ridge, CO
 Colorado Clinical Guidelines
 Collaborative, Denver, CO
 Colorado Girls Awesome Softball
 Association CGASA, Denver, CO
 Colorado Mule Deer Association,
 Grand Junction, CO
 Colorado Organization Development
 Network, Englewood, CO
 Colorado Prairie Preserve, Inc.,
 Boulder, CO
 Colorado Springs Racquet Club Swim
 Team, Inc., Colorado Springs, CO
 Colorado Springs Youth Cycling,
 Colorado Springs, CO
 Colorado Youth Center for Alternative
 Sports, Inc., Fort Collins, CO
 Columbia Public Interest Policy Institute,
 Bellevue, WA
 Communities United for Sustainable
 Progress, Atascadero, CA
 Community for the Advancement of
 Family Education, Wenatchee, WA
 Community Group Homes, Fresno, CA
 Community Prevention Services,
 Salt Lake City, UT
 Community Technical Services, Inc.,
 Las Vegas, NV
 Community Wellness Alliance,
 Palo Alto, CA
 Computer Literacy Resources, Inc.,
 Prescott, AZ
 Confluence Art Center, Winthrop, WA
 Conifer High School Instrumental Music
 Boosters, Inc., Conifer, CO
 Creating New Life Ministries, Inc.,
 Houston, TX
 Creative Alternatives for Resolution Ent.,
 Fresno, CA
 Credo International, Monroe, WA
 Cripple Creek-Victor and Canon
 City Railroad Museum, Inc.,
 Cripple Creek, CO

Cross Streets, Tucson, AZ
 CTD Resource Network, Inc.,
 Los Banos, CA
 CUPIG Acres, Inc., Sedona, AZ
 Damas Dog Foundation, Inc., Rigby, ID
 Dancevision, Fort Collins, CO
 Danssa Brasil, Thousand Oaks, CA
 Dasira Narada Human Energy Studies
 Foundation, Milpitas, CA
 Dateland Historical and Military Museum,
 Sun City, AZ
 David Nathan Blanco Foundation,
 Carson, CA
 De Colores Foundation, Chula Vista, CA
 Deer Park Enterprise, Lyons, CO
 Denver Athletic Club Scholarship Fund,
 Denver, CO
 Denver Latino International Film Festival,
 Denver, CO
 Deron A. Dickman Legacy Foundation,
 Salt Lake City, UT
 Dirtworks, Livingston, MT
 Dome of Hope Organization, Inc.,
 Stockton, CA
 Don Carlos Communities, Inc.,
 Concord, CA
 Dreamskate, Kirkland, WA
 Dubrovnik Inter University
 Centre Educational Foundation,
 Santa Barbara, CA
 Eagle Rock Transport, Idaho Falls, ID
 Earth-People Foundation, Inc.,
 Sedona, AZ
 Eastside Rays, Brier, WA
 Ecoforestry Services for Farmers,
 Arcata, CA
 Education for Excellence,
 Redondo Beach, CA
 EFA Private Funding, Inc., Payette, ID
 El Bienestar De Familias,
 Tira Amarilla, NM
 El Pueblo, Palo Alto, CA
 Elder Heart Foundation, Inc., Phoenix, AZ
 Elite Health Care Systems, Inc.,
 San Jose, CA
 Elko Emergency Services Chaplains,
 Elko, NV
 Eloha Foundation, Kalaheo, HI
 Emergence the American Indian Credit
 Association, Inc., E. Glacier, MT
 Emergency Management Foundation of
 Spokane, Spokane, WA
 Equity First Credit Foundation,
 Salt Lake City, UT
 Esther Korson Ministries, Inc.,
 Phoenix, AZ
 Eud-Ktv Productions, Houston, TX
 Evergreen Search Dogs, Vancouver, WA
 Excel Foundation for the Advancement of
 Societal Causes, Camarillo, CA
 Eye Heritage Organization, Inc.,
 Houston, TX
 Fairfield Emergency Medical Services
 Association, Fairfield, MT
 Faith Alive Christian Center, Inc.,
 Las Vegas, NV
 Family Support Services, Vancouver, WA
 Fathers House of Victory Threw the Holy
 Family, Inc., Santa Maria, CA
 Feline Lovers Lodge, Tucson, AZ
 Fia Kay House, Spokane, WA
 F I G L E A F Educational Festivals,
 Fresno, CA
 Financial Health and Fitness Foundation,
 Inc., Evanston, WY
 First Judicial District Bar Association
 Legal Assistance Program,
 Lakewood, CO
 First National Fire Service Incident
 Management System Consortium,
 Deer Park, TX
 Fish Forever, Gwynn Oak, MD
 Flames of Glory, Colorado Springs, CO
 Flathead Watershed Residents for
 Responsible Development, Polson, MT
 Foothills Childrens Foundation,
 Cave Creek, AZ
 For Fun and for Free, Flagstaff, AZ
 Foundation for Fair Campaign Reporting,
 Kirkland, WA
 Foundation for Handicapped
 Entrepreneurs, Westminster, CO
 Free Spirit Community Services Program,
 Inc., Modesto, CA
 Fresh Start Childrens Services,
 Aurora, CO
 Friends of Bear Creek Redwoods Region
 Preserve, Los Gatos, CA
 Friends of Feral Felines, Searchlight, NV
 Friends of Kiel Ranch Historic Site,
 North Las Vegas, NV
 Friends of Meadowdale High School,
 Edmonds, WA
 Friends of River Oaks Park, Houston, TX
 Friends of the Children, Bakersfield, CA
 Friends of the Ogden Eccles Conference
 Center, Ogden, UT
 Friends of Wasatch State Park, Inc.,
 Midway, UT
 Fuente Ballet of New Mexico, Inc.,
 Albuquerque, NM
 Function 1 Foundation, Inc.,
 Las Cruces, NM
 Fund Raiser, Inc., Las Vegas, NV
 Fusion Dance Troupe, Seattle, WA
 Future Leaders, Inc., Visalia, CA
 Galveston Mainland Dmat, Inc.,
 La Marque, TX
 Garnered Grain, Elk Ridge, UT
 Gate City Volleyball Club, Pocatello, ID
 Gathering of the Governors, Seattle, WA
 Girls on the Go Foundation, Boulder, CO
 Global Cultural & Arts, Inc.,
 San Mateo, CA
 Global Interactive Educational
 Adventures, Boulder, CO
 Global Learning & Observations to
 Benefits the Environment New Mexico,
 Sante Fe, NM
 Gloriana, Inc., of Colorado, Tacoma, WA
 God Help Rebuilding Broken Lives, Inc.,
 Beverly Hills, CA
 Gods G I F T Ministries, Scottsdale, AZ
 Golden Empire Football League,
 Bakersfield, CA
 Golf Academy of the Southwest,
 Rio Rancho, NM
 Good Shepherd Learning Center,
 Phoenix, AZ
 Good Soil Ministry, Everett, WA
 Goodhope Community Clinic,
 Houston, TX
 Gospel Power Ministries, Inc.,
 Lancaster, CA
 Great Commission Broadcasting
 Company, Inc., Meeker, CO
 Great Falls Elks Lodge Charitable Corp.,
 Great Falls, MT
 Greensong, Inc., Santa Fe, NM
 Gregory Sidon Foundation, Sparks, NV
 Greyhounds First, Inc., La Veta, CO
 Grief Education & Support Services, Inc.,
 Houston, TX
 Ground Water Cleanup Center, Inc.,
 Sacramento, CA
 Guadalupe Yaqui Cultural Organization,
 Inc., Guadalupe, AZ
 Guest House Associates, Inc., Peoria, AZ
 Guglielmo Prison Ministries, Inc.,
 Modesto, CA
 Guild of Santa Clara Valley, San Jose, CA
 Hands-on-Horses, Flagstaff, AZ
 Harmonious Homes, Hollywood, CA
 Harmony, Inc., Albuquerque, NM
 Haven of Hope, Inc., Westminster, CO
 Hayuchee Native American Art
 Foundation, Houston, TX
 Hearts and Hands of Merced County,
 Merced, CA
 HEP C Hope, Inc., Houston, TX
 Heterochat, Thatcher, AZ
 Hispanic Museum of Nevada,
 Las Vegas, NV

HIV Aids Education and Prevention
Council of Ravalli County,
Stevensville, MT

Hoa Tu Bi, Milpitas, CA

Home Town Hospice, Inc., Pinedale, WY

Hoops of Hope Basketball Ministry, Inc.,
Colorado Springs, CO

Hospice Artists Guild, Albuquerque, NM

Hospice Memorial Foundation of
Northern New Mexico, Inc.,
Santa Fe, NM

House of Corinth, Houston, TX

Houston Area Mental Health Advocates,
Inc., Houston, TX

Houston Hispanic Architects & Engineers
Society, Inc., Houston, TX

HRT Riding and Training,
Las Cruces, NM

Hugh Douglas Foundation, Inc.,
Missouri City, TX

Humanity International, Seattle, WA

Idaho Association of Complimentary and
Alternative Therapies, Inc., Boise, ID

Idaho Issues, Inc., Lewiston, ID

IGA Nephropathy Foundation,
Palo Alto, CA

Ika Progressive Organization,
Houston, TX

Immanuel Caring Ministries, Inc.,
Peoria, AZ

Immigration Reform Network of Silicon
Valley, Los Gatos, CA

In Step Ministries, Puyallup, WA

Inland Empire Parents Helping Parents,
Inc., Bonners Ferry, ID

Inspired Arts & Media Foundation,
Irvine, CA

Institute for Interactive Learning,
Downey, CA

Institute for Science,
Manhattan Beach, CA

Institute for Veteran Transition,
Fresno, CA

Institute of Puppetology, Corrales, NM

Integrity Debt Management, Inc.,
Santa Barbara, CA

International Bridge of Hope Foundation,
Conroe, TX

International Hemodynamic Society,
Irvine, CA

International Youth Soccer Foundation,
Inc., Phoenix, AZ

Island Park Library Friends, Macks Inn, ID

Jacobs Ladder International, Inc.,
Longmont, CO

Jefferson Co. Correctional Complex
Visitors Center, Inc., Beaumont, TX

Jehovah Provides Ministries, Tacoma, WA

Jerusalem Historical Society,
Nassau Bay, TX

Jester Hairston Music Association, Inc.,
Las Vegas, NV

Jesus on the Way to Galilee Corporation,
Scottsdale, AZ

Jewish Community Center of Greater
Albuquerque, Inc., Albuquerque, NM

Joe Rincon Golf Scholarship Foundation,
Inc., Houston, TX

John Giannoni Scholarship Foundation,
Lodi, CA

Joint Commission for Pharmacist Care
Accreditation, Boulder, CO

Jordanian Orphan Relief Agency, Inc.,
Houston, TX

K & M Communication, Inc.,
Las Vegas, NV

Kairos Evangelistic Ministries,
Houston, TX

Kam Family Educational Assistance, Inc.,
Houston, TX

Keeper of the Park Foundation,
Tooele, UT

Kids Corral, Incorporated, Clancy, MT

Kids in Need-the-Vic Thomas Memorial,
Scottsdale, AZ

Kidsinit, Santa Clara, CA

Kingman Interfaith Caregivers Coalition,
Kingman, AZ

Knights of St. George and St. John, Inc.,
Las Vegas, NV

Knockouts, Tucson, AZ

Kofa Band Boosters, Yuma, AZ

Korean Community Center of Houston
Inc., of Texas, Bellaire, TX

L Humanite Pour Haiti for Haiti, Inc.,
Albuquerque, NM

Lacey Olympia Tumwater Area Dogs
Off-Leash Group, Olympia, WA

Law Enforcement Supporters, Inc.,
Boise, ID

Lea County Womens Network,
Hobbs, NM

Lee Street Community Development
Corporation, Inc., Tucson, AZ

Libby Dam Cooperative Assn., Inc.,
Libby, MT

Life and Miraculous Beginnings,
Genessee, ID

Lifenet Care Management, Lompoc, CA

Living Pharmacy, Soquel, CA

Living Legacy Farm, Spanish Fork, UT

Living Room, Fresno, CA

Living Waters Foundation, Anaheim, CA

Lompoc Police Activities League,
Lompoc, CA

Los Alamos Community Foundation,
Los Alamos, NM

Lost in the 50s, Inc., Sandpoint, ID

Lovinac Outreach Ministries,
Fort Worth, TX

Lydia Lodge, Walla Walla, WA

Mana, Inc., Scottsdale, AZ

Mark Kenoly International Ministries,
Inc., Santa Clara, CA

Marlow & Vella Woodward Foundation,
Inc., N. Salt Lake, UT

Masternet Foundation, Saint George, UT

Meadow Rangers-Educators, Inc.,
Phoenix, AZ

Medhelp Foundation, Phoenix, AZ

Medical Ministries International,
Tivy Valley, CA

Men Fellowship Northwest,
Sedro Wooley, WA

Mens Self Advocacy Council of Durango,
Inc., Durango, CO

Merced Association, Merced, CA

Mile High Rollers Care and Bike Club,
Littleton, CO

Ministerios Asociados Hispanos
De Houston-Associated Hispanic,
Houston, TX

Ministry in Night Time, Inc., Tempe, AZ

Miracles Rein, Oroville, CA

Mission Recovery, Inc., San Jose, CA

Mission to the Children, Inc., Tucson, AZ

Missions Empowerment Movement, Inc.,
Sugar Land, TX

Modesto Titans Youth Football
Organization, Modesto, CA

Montana Big Sky Sapphires, Helena, MT

Montana Council on Problem Gambling,
Billings, MT

Montana Highlanders Association,
Kalispell, MT

Monterey Police Citizens Academy
Alumni Associations, Monterey, CA

Motorcycle Association for Special
Services, Auburn, WA

Mount Diablo Regional Mayors
Committee for the Employment of
People, Livermore, CA

Mountain Air Community Radio,
Flagstaff, AZ

Mountain One Volleyball Club,
Bozeman, MT

Mourning Tree Services, Merced, CA

Multiple Sclerosis Alliance, Inc.,
Denver, CO

Museum Educators of Puget Sound,
Seattle, WA

Mustang Soccer Club, Woodlands, TX

M Y E Theatre Company, El Segundo, CA

Nampa Youth Golf, Inc., Nampa, ID
 Napavine High School Scholarship Foundation, Napavine, WA
 National Association for Beginning Teachers, Henderson, NV
 National Centenarian Awareness Project, Inc., Phoenix, AZ
 National Child Finders, Inc., Reno, NV
 National Conference of Black Mayors Annual Conference Denver Host Committee, Denver, CO
 National Encephalitis Foundation, Inc., San Jose, CA
 National Korean War Museum, W. Valley City, UT
 Native American 2002 Foundation, Salt Lake City, UT
 Native Americans Corporation, Ely, NV
 Native Winds Environmental Corporation, Idaho Falls, ID
 Natura Educational Programs, Boulder, CO
 Natural History Exhibit Hall, Livingston, MT
 Naturals, Houston, TX
 Near Westside Los Angeles Community Coalition, Los Angeles, CA
 Nestings, Seattle, WA
 Nevada Employees for the Right to Work, Las Vegas, NV
 Nevada Native American Cultural Society, Inc., Pahrump, NV
 New Beginnings, Inc., Clemmons, NC
 New Haven New Earth, Sedona, AZ
 New Horizon Ministries, Inc., Chandler, AZ
 New Horizon of Angkor, San Jose, CA
 New Mexico Chapter of the Order of Ahepa 501, Inc., Albuquerque, NM
 New Mexico Urban League, Albuquerque, NM
 New Mount Calvary Ministries C D C, Inc., Houston, TX
 Newman Foundation at Arizona State University, Tempe, AZ
 Niche Ministries, Incorporated, Sonora, CA
 Nisei Baseball Research Project, Fresno, CA
 North American Foundation, Littleton, CO
 North Central Volunteer Firefighters, Inc., Kerman, CA
 Northern Arizona Soccer League, Flagstaff, AZ
 Northshore Marching Band, Redmond, WA
 One Accord, Inc., N. Hollywood, CA
 Operation Outreach, San Jose, CA
 Operation Santas Helper, Phoenix, AZ
 Operation Warmheart, Mountain Home AFB, ID
 Our Kids Inc., an Arizona Non-Profit Corporation, Scottsdale, AZ
 Our Lord and Savior Jesus Christ, Denver, CO
 Oversea Vietnamese Catholic Community of Northern California, Campbell, CA
 Pacific Northwest Tae Kwon Do Association, Spanaway, WA
 Pacific Trail K-9 Search and Rescue, Inc., La Center, WA
 Padres De America, Tucson, AZ
 Pakistan Relief Fund, Lynnwood, WA
 Paraclete International, Mill Creek, WA
 Paradigm Development and Consulting, Inc., Fort Collins, CO
 Parent Awareness Network, Inc., Humble, TX
 Park County Emergency Services Council, Inc., Bailey, CO
 Paso Robles Vintners and Growers Foundation, Paso Robles, CA
 Patricia Kabbah Memorial Scholarship Fund, Greeley, CO
 Payson Fine Art Guild, Inc., Payson, AZ
 Peaceproject Images, Incorporated, Reno, NV
 Philanthropy Group, Boulder, CO
 Phoenix Holistic Healing Foundation, Las Vegas, NV
 Pilar Community Association, Embudo, NM
 Port Arthur Track Club, Port Arthur, TX
 Positive Access, Inc., Las Vegas, NV
 Positive Friends of Washington, Olympia, WA
 Positive Steps, Inc., Missouri City, TX
 Powerhouse Community Youth Center, Glendale, AZ
 Prison Evangelists Ministry, Inc., Las Vegas, NV
 Pro Camps Foundation, Puyallup, WA
 Project Row Houses Foundation, Houston, TX
 Project Sunrise, League City, TX
 Pronghorn Power Booster Club, Farson, WY
 Propane Education & Research Council of Colorado, Scottsdale, AZ
 Public School Apparel Foundation, Phoenix, AZ
 Qacba, Inc., Seattle, WA
 Quay County Community Foundation, Inc., Tucumcari, NM
 Quest for Excellence, Inc., American Fork, UT
 Quest for Gold Foundation, San Luis Obispo, CA
 Radar, Inc., Reno, NV
 Radio Daze, Houston, TX
 Raices Grupo Folklorico, Sacramento, CA
 Rands Training Center, Buckeye, AZ
 Reach for Greatness, Bakersfield, CA
 Reaching the World With Hammer and Sword Mitchell Ministries, Inc., Tulsa, OK
 Ready to Work, Inc., Denver, CO
 Reasons to Believe-Houston, Houston, TX
 Reclamation of the Sacred Sites of the Lower Chehalis Indians, Satsop, WA
 Red Card Productions, Seattle, WA
 Reno Heart Foundation, Reno, NV
 Restoration Seminars of Northern California, Inc., San Jose, CA
 River Nile Corporation, Milpitas, CA
 Roaring Fork Training Officers Association, Snowmass Village, CO
 Rocky Mountain Golf Charities, Salt Lake City, UT
 Rose Petal Education Foundation, Inc., Tucson, AZ
 R S & V P Property One, Inc., Albuquerque, NM
 Rudy C. Burrola Memorial Foundation, Phoenix, AZ
 Rural Youth Center Council of Fresno County, Fresno, CA
 S W Washington Development Association, Castle Rock, WA
 Safenight, San Francisco, CA
 Safety Zone Community Development Corporation, Houston, TX
 Saint Charbel Medical Foundation, Fargo, ND
 Sakya Foundation, Everett, WA
 San Francisco Tres Dias, Saratoga, CA
 San Luis Obispo County Access Media, Los Osos, CA
 Santa Barbara Search for Christian Maturity, Goleta, CA
 Santa Fe Public Radio Association, Santa Fe, NM
 Saratoga Community Playground Project, Saratoga, WY
 Save Franceschi House, Santa Barbara, CA
 Schraderville Community Council, Inc., Maricopa, AZ
 Scottsdale Youth Foundation, Scottsdale, AZ
 Second Chance Project, Santa Cruz, NM
 Sequim Schools Athletic Booster Club, Sequim, WA
 Servants of Divine Mercy, Phoenix, AZ

Shamrocks Youth Sports Association,
Aurora, CO

Share Nepal, Inc., Aurora, CO

Share the Future Clt, Heber, UT

Shareef Abdur Rahim Foundation,
Atlanta, GA

Show Low Fire Fighters Association,
Show Low, AZ

S L A P Diving School, Salt Lake City, UT

Sluggers Select Baseball, Inc.,
Kingwood, TX

Smile, Inc., Boise, ID

Snake River Valley Building Contractors
Foundation, Inc., Nampa, ID

Soaring Dragon Health Aid Association,
Mountain View, CA

Social Phobia-Social Anxiety Foundation,
Phoenix, AZ

Solar Motions, Fremont, CA

Soledad Education Foundation,
Soledad, CA

Sought Out and Not Forsaken Ministries,
Inc., Huntsville, TX

S O U L Foundation, Las Vegas, NV

South Boise Village Foundation, Inc.,
Boise, ID

Southeast Family Community Center,
Inc., Houston, TX

Southeast Restoration Community
Development Program, League City, TX

Southeast Texas Community Development
Financial Institution, Beaumont, TX

Southern High Plains Grassland
Agricultural Education & Experiment
Station, Springfield, CO

Southland Community Housing Renewal,
Los Angeles, CA

Southwest Contract Connection, Inc.,
Tucson, AZ

Southwest German Society,
Fountain Hills, AZ

Southwest Stone Carving Symposium,
Jemez Springs, NM

Springwood Resident Council, Kent, WA

St. Brigid Foundation, Seattle, WA

Star Station One Institute, Incorporated,
Houston, TX

Sterling Cornerstone Foundation, Inc.,
Wray, CO

Steven Brooks International,
Newport Beach, CA

Strait and Narrow House, Inc.,
Kingwood, TX

Strategic Communications Group,
Simi Valley, CA

Success Scholarship Center, Houston, TX

Sudanese Christian Association of Utah,
Portland, ME

Suicide Prevention Posse, Inc.,
West Jordan, UT

Summation, Inc., Lakewood, CO

T4C, Ojai, CA

Talking Leaves Ranch, Inc., Prescott, AZ

Tarrant County Young at Heart 1351 E
Bardin Rd Tdprs, Fort Worth, TX

Task for Christian Employers, Inc.,
Bellaire, TX

Tennis Against Gangs, Inc., Oxnard, CA

Terminal Illness Support, Ltd.,
Las Vegas, NV

Terrell Davis Migraine Foundation, Inc.,
Aurora, CO

Tesseract Tuition Organization,
Phoenix, AZ

That You May Know Ministries,
Tacoma, WA

Theta Pi Lambda Foundation Aka TPL
Foundation, Las Vegas, NV

Thunderbolt Sanctuary, Santa Fe, NM

Thupden Chokorling Temple, Tucson, AZ

Tiny Tims Foundation for Kids, Provo, UT

TLC Childrens Center, Inc., Oakhurst, CA

Tongans Outreach Project, Inc.,
Salt Lake City, UT

Total Focus Sports, Kirkland, WA

Tracer Productions, Denver, CO

Trail Riders for Youth, Castle Rock, CO

Trees for Cayucos, Cayucos, CA

Triple Diamond Warehouse, Inc.,
Eagle, ID

T R O O Gamerz, Fresno, CA

Tucson Quarter Midget Association,
Tucson, AZ

Turlock Junior High School Renaissance
Foundation, Turlock, CA

Umbro Elite, Inc., Albuquerque, NM

Uncle Eddiys Theatre Company, Inc.,
Santa Fe, NM

United Service Alliance, Fallbrook, CA

Utah Ballroom Dance Sport Company,
Orem, UT

UVURU Community Library Fund,
Seattle, WA

Van Diest Ministries, Incorporated,
Mercer Island, WA

Ventura Police Dog Foundation, Inc.,
Ventura, CA

Veterans in Community Advocacy,
Modesto, CA

Vietnam Center, Inc., Houston, TX

Vietnamese American Community of
Northern CA, San Jose, CA

Vietnamese Interest Protection Group,
Ballaire, TX

Vintage Panthers, Inc., Englewood, CO

Violence Immunization Program
Professional Center, Madera, CA

Vision Heir, Puyallup, WA

Visions of Hope, Inc., Phoenix, AZ

Walk In Time Theater, Inc., Moorpark, CA

Wallaces Saddle Up, Inc., Tyler, TX

Warren Senior Citizens, Blair, OK

Wasatch County Habitat for Humanity,
Inc., Heber City, UT

Wasatch Dance Collective,
Salt Lake City, UT

Washington Biodiversity Trust,
Bainbridge Island, WA

Washoe County Bar Foundation,
Reno, NV

Waters of Grace Foundation, Houston, TX

Waxahachie Help East Action Team,
Waxahachie, TX

Webster Community Center, Magna, UT

West Clean Elections Institute, Inc.,
Phoenix, AZ

West County Theatre Arts Guild,
Los Angeles, CA

West Valley Sonoran Land Trust, Inc.,
Glendale, AZ

Western Oklahoma Historical Center,
Inc., Weatherford, OK

Westside Daycare, Inc., Dumas, AR

Whatever It Takes Ministries, Inc.,
Oklahoma City, OK

Where Are They, Inc., Reno, NV

White Buffalo Research Development and
Training, Tucson, AZ

White Dove Ministries, Inc.,
Channelview, TX

White Eagle of the Rockies Foundation,
Sheridan, WY

Wildcat Creek Stables, Richmond, VA

Willis Saddler Foundation, Tulsa, OK

Willow Brook Childrens Center,
Pflugerville, TX

Win International Dallas, Inc., Dallas, TX

Windsong Ministries, Monroe, LA

Wiseman Ministries, Bellevue, WA

Wishes Are Forever Foundation,
Sandy, UT

Worldwide Assembly of Yhwh, Inc.,
Houston, TX

Wren Foundation, Inc., Las Vegas, NV

Wu Wei Tao, Hope, ID

Yardley Health Services, Inc.,
Pittsfield, MA

Yavapai County School to Work
Partnership, Inc., Prescott, AZ

Yellowstone Valley Railway Club,
Billings, MT

Yes & Know, San Francisco, CA

Young Adult Services of Washington,
Bellevue, WA

Young Parents Foundation, Inc.,
Pittsburgh, PA

Young Skandia Dansers, Clinton, WA

Youth Development Center, Ceres, CA

Youth Network, Atascadero, CA

Youth Sports, Greeley, CO

Youth Sports Authority, Littleton, CO

Zia Athletic Club, Peoria, AZ

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.