

Foundations Status of Certain Organizations

Announcement 2004-34

The following organizations have failed to establish or have been unable to main-

tain 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:

1st Chance Productions, Inc., Sylmar, CA
7-H Foundation, Los Angeles, CA
70 Plus, Valley Village, CA
73rd Ave. Community Awareness Program, Oakland, CA
77th Street Boosters, Inc., Los Angeles, CA
A One Kids, West Palm Beach, FL
Accesscare, Morrisville, NC
Acts of Compassion, Inc., Deadwood, OR
Advocates for Technological Opportunity, Larkspur, CA
Afterschool Educational Enrichment Foundation, Beverly Hills, CA
Africa-USA, New York, NY
AFWA IBOM State Association of Nigeria USA, Inc., Los Angeles, CA
Ahepa Hellenic Heritage Foundation, Pasadena, CA
Alameda Naval Air & Western Aerospace Museum, Oakland, CA
Alaska Tradeswomen Network, Anchorage, AK
Albany Rescue Mission Association, Albany, OR
Alethos Foundation, Calabasas, CA
Alliance for Animal Hope of Louisiana, Inc., New Orleans, LA
Alpha and Omega Project, Inc., Inglewood, CA
Altemus, Inc., Gravenhurst, Ontario Canada
America Theological Seminary, Los Angeles, CA
American Anglican Council-Los Angeles, Los Angeles, CA
American Center for Political Communities of Meaning, Portland, OR

American Humanitarian Landmine Disposal Foundation, Santa Monica, CA
American Museum of Beat Art, Pasadena, CA
American Safety Training Foundation, Santa Clarita, CA
Anew Birth Christian Ministries, Los Angeles, CA
Anfall, Inc., Bell Gardens, CA
Angels Plight, Inc., New York, NY
Antelope Valley Child Abuse Prevention Council, Inc., Lancaster, CA
Antelope Valley Chinese Educational Center, Inc., Palmdale, CA
Antelope Valley Team Sheriff Racing, Lancaster, CA
Antioch Baptist Church Community Development Corporation, Douglas, NE
Apartment A, Venice, CA
APR Southern California Construction Career Project, Los Angeles, CA
Arabic Christian Medical Association, Inc., Downey, CA
Arikat Charitable Association, San Francisco, CA
Arts Broadcasting L A, Santa Monica, CA
Asian Pacific Counseling & Consultant Group, Los Angeles, CA
Asifa-Hollywood Animation Aid Foundation, Burbank, CA
Asociacion Esfuerzo Unido Por Piedra Blanca Bonao, Inc., Bronx, NY
Aspiring Communities Institute, St. Louis, MO
Assemblies in Motion, Sherman Oaks, CA
Association of Betterers Intervention Programs, Encino, CA
Association of Korean Adoptees, Los Angeles, CA
Atlas Foundation, Los Angeles, CA
Aua Fisheries Development Projects, Inc., Pago Pago, AS
Baby DJ Childrens Charities a Nonprofit Corporation, Seattle, WA
Baker-Conway Foundation, Shoreline, WA
Bay Area Dragon Boat Foundation, Redwood City, CA
Bayanihan Senior Citizens Association, Inc., Los Angeles, CA
Beach Cities Hockey Foundation, Inc., Rancho Santa Margari, CA
Beat Eddie Brown Center for the Arts, Berkeley, CA
Because Its Right, Inc., Memphis, TN
Benchwear Athletic Consulting, Pasadena, CA

Benton County Water Conservancy Board, Patersen, WA
 Bicycle Friendly Berkeley Coalition, Inc., Berkeley, CA
 Boys-to-Men Club, Los Angeles, CA
 Brain Injury Association of Alaska, Anchorage, AK
 Brexton Renaissance, Inc., Laurel, MD
 Bridge A NonProfit Corporation, Seattle, WA
 Bridgeport Buyers Association, Bridgeport, TX
 Brighter Future, Carson, CA
 Bristol Bay Elders Action Group, Naknek, AK
 Bromont Housing Corporation, Studio City, CA
 Building Community Links, San Francisco, CA
 Bulgarian Americans United, Sacramento, CA
 Bunn Community Outreach, Bunn, NC
 Business Boutique, Inc., Huntington, NY
 Buying With Vision, San Francisco, CA
 Cadet Youth Foundation, Burbank, CA
 California Association of Batterers Intervention Programs, Encino, CA
 California Cowboy Benefit, Dublin, CA
 California Cruisers, Tustin, CA
 Camoes Players, Honolulu, HI
 Capistrano Cornerstone, Inc., Costa Mesa, CA
 Caring Heart Foster Family Agency, Inc., Los Angeles, CA
 Carter G. Woodson Alumni Association, Normangee, TX
 Casa Nicaragua & Educational Project for Central American, S. Gate, CA
 Casa Rivas, San Fernando, CA
 Cascadia Weekend, Wilsonville, OR
 Catchum Young Foundation, Los Angeles, CA
 Celebrazione Italiana Festival Association, Oakdale, MN
 Center for Entrepreneurial Development for the Pacific, Kailua, HI
 Center for New Americans, Portland, OR
 Center for Sustainable Urban Design at Playa Vista, Playa Vista, CA
 Center for the Arts of the African Diaspora, Inc., Los Angeles, CA
 Chameleon Theatre Group, Inc., Walden, NY
 Champaign Rottweiller Rescue, Champaign, IL
 Chance to Begin, Inc., Richmond, CA
 Chapman Child and Family Foundation, Santa Monica, CA
 Charities, Inc., Newark, DE
 Chico Dharma Study Group, Chico, CA
 Children First, Oakland, CA
 Childrens at Risk in Developing Countries, Inc., St. Louis Park, MN
 Childrens Funeral Assistance, Los Angeles, CA
 Childrens Prime Time Sports Club, Inc., Inglewood, CA
 Chinatown Community Housing Corporation, Honolulu, HI
 Chinese Church Music Institute of Northern California, San Francisco, CA
 Chinese Lantern Cultural Foundation, Belmont, CA
 Chris Catering Institute, Los Angeles, CA
 City Streets Foundation, Walnut Creek, CA
 Claire Lilienthal Learning Academy, San Francisco, CA
 Classic Aircraft Aviation Museum, Inc., Portland, OR
 Clean & Sober, Portland, OR
 Clean Belmont Project, Inc., Portland, OR
 Clinicalcircle, Inc., Los Angeles, CA
 Coalition for Fire Rescue Technology, Inc., Anchorage, AK
 Coastal Public Benefit Corporation, El Granada, CA
 Community Alliances of Interdependent Agriculture, Amherst, MA
 Community Home Neighborhood Maintenance & Development, Spring Valley, CA
 Community Life, Springfield, OR
 Community Outreach and Education Center, Walnut, CA
 Compassionate Heart Ministries, Inc., Inglewood, CA
 Connecting, Incorporated, Washington, DC
 Conservation Alliance of Palm Beach County, Inc., West Palm Beach, FL
 Construction Systems Scholarship Fund, Inc., Houston, TX
 Consumer Credit Center, Los Angeles, CA
 Cook Inlet Wrestling Club, Anchorage, AK
 Cory Jill Rovin Memorial Foundation, Island Park, NY
 Council of KPC of Northern California, San Francisco, CA
 Cowgirl Way Equestrian Drill Team, Norco, CA
 Creative Technical Science Study Foundation, San Francisco, CA
 Cultural Restoration Tourism Project, Pacifica, CA
 Daniel Dru Native American Traditional Organization, Incorporated, Miami, OK
 Deafwax, Los Angeles, CA
 Denali Institute, Anchorage, AK
 Dennis Spaight Choreography Trust, Portland, OR
 Dolphin Odyssey Foundation, Kapaa, HI
 Don Lavy Dance Company, Sherman Oaks, CA
 Donny Cowgill Memorial Scholarship Fund, Highland Park, IL
 Dream Industries, Los Angeles, CA
 Dreams Can Come True Foundation, Inc., Roseville, CA
 Earth Angels Foundation, New York, NY
 Earth Studies, Inc., Palm Desert, CA
 Earthman Project, Inc., Davie, FL
 East Fishkill Challenge Softball Association, Inc., Hopewell Junction, NY
 Eastlake Child Development Center, Oakland, CA
 Easy English Times, Inc., Napa, CA
 Ecuadorian Association for Muscular Filial F E O M, Houston, TX
 Education and Literacy Resource Connection, Inc., Sacramento, CA
 El Ritmo Flamenco Dance Troop, Columbus, OH
 Emerald Chariot Foundation, Marina Del Rey, CA
 Emerald Regiment Drill Team, Mountlake Terrace, WA
 Emeryville Performing Arts, Inc., Emeryville, CA
 English Opera Seattle, Seattle, WA
 Enrichment Plus North, Inc., Oakland, CA
 Environmental Education Resources, Portola Valley, CA
 Envisage, Seattle, WA
 Epiphany Theatre Co., Los Angeles, CA
 Excellent House Services, Inc., West Palm Beach, FL
 Eyapaha Institute, Marina Del Rey, CA
 Faith & Hope Ministries, Emerado, ND
 Families of Hope, Stanwood, WA
 Family Unity Network, Inc., Oakland, CA
 Fathers Project, Berkeley, CA
 Federal Way High School Choral Booster Club, Federal Way, WA
 Fil-Am Center for Community Health and Development, Inc., San Pablo, CA
 Financial Pacific C A P, Auburn, WA
 First Star Scholarship Foundation, S. Gate, CA
 Flint Cuts Glass Music, Ltd., Oregon City, OR

Florida College Booster Club of Southern California, Inc., Winnetka, CA
 Food for Thought Productions, Toluca Lake, CA
 For a Better Future Foundation, Costa Mesa, CA
 Foundation for Advancement in Music Education, Hollywood, CA
 Foundation for African Arts & Culture, Oakdale, CA
 Foundation for Honduran Development, Los Angeles, CA
 Free Speech Movement Archives, Palo Alto, CA
 Fresh Start, Seattle, WA
 Friends of Fleet Park, Montesano, WA
 Friends of Marie Reed School and Recreation Center, Silver Spring, MD
 Friends of Our Lady of Hope, San Francisco, CA
 Friends of the Lockport Public Library, Inc., Lockport, NY
 Friends of VGH & UBC Hospital Foundation, Canada
 Frontier Ice Alliance, Inc., Palmer, AK
 Full Circle Community Counseling and Support Services, Inc., San Francisco, CA
 Full Gospel Business Women Fellowship International, Inglewood, CA
 Fund of the Immaculate Heart, Beverly Hills, CA
 Fundaninas Foundation, Inc., Miami, FL
 G & L Connection, Lancaster, CA
 G. T. Brinson School in Lieu, Federal Way, WA
 Galt Area Swim Program, Galt, CA
 Generations and Partnerships, E. Wenatchee, WA
 Giant Steps of America, Novato, CA
 Girdwood Volunteer Fire and Rescue, Inc., Girdwood, AK
 Global Business Educational Institute, Inc., Warrensville, OH
 Global Charity Organization, Inc., San Leandro, CA
 Global Education & Cultural Opportunities, Inc., New Smyrna, FL
 Go and Tell Ministries, Inc., Dallas, TX
 Gods Image, Norwalk, CA
 Golden Carrot, Aguanga, CA
 Good Neighbors Old Fashioned Community Chest, Inc., Nashville, TN
 Goodnews River Lodge Educational Fund, Inc., Eagle River, AK
 Granite Regional Park Foundation, Sacramento, CA
 Great Basin Tree Foundation, Klamath Falls, OR
 Great Beginnings Childrens Fund, Inc., Kamuela, HI
 Great Mission, Los Angeles, CA
 Greater Community Outreach Service, Inc., Muskegon Heights, MI
 Greater Harvest Family Life Center, Baltimore, MD
 Greater Long Beach Youth Activities League, Los Angeles, CA
 GTB SEWA Mission, Inc., Union City, CA
 Guardian Community Services, Inc., Los Angeles, CA
 Guns Arent Fun, Portland, OR
 Halau Haloa the National Academy of Hawaiian Performing Arts, Pearl City, HI
 Hampton Roads Mexican American Club, Portsmouth, VA
 Handong International Foundation, Los Angeles, CA
 Hands-On Curriculum Concepts, Gardena, CA
 Hankook Korean American Senior Citizens Association, Los Angeles, CA
 Hans Einstein Community Medical Scholarship, Berkeley, CA
 Hanuri Korean Gay Community Network, Los Angeles, CA
 Harold Haughton Community Development Corporation, New Orleans, LA
 Harvest Outreach Hawaii, Haleiwa, HI
 Hawaii Academy of Audiology Foundation, Honolulu, HI
 Hawaii Museum of Flying, Honolulu, HI
 Hawaii Rhythmic Gymnastic Association, Haleiwa, HI
 Hawaii State Junior Golf Association, Inc., Honolulu, HI
 Hawaii Wushu Center, Cotati, CA
 Hawaiian Inter-Club Council of Southern California Health & Ed Fund, Los Angeles, CA
 Hayward Police Officers Benevolent Foundation, Hayward, CA
 Healthy Kids International, Seattle, WA
 Heart Healers, Inc., a Non-for-Profit Corp., Woodland Hills, CA
 Hecel Oyakapi, Inc., Studio City, CA
 Heir to the Throne, Tacoma, WA
 Help Heal Our Streets, Inc., San Fernando, CA
 Help Us Help You, Sacramento, CA
 Helping Hands for the Sorrowful, Inc., Palm Beach, FL
 Hemophilia Network, Incorporated, Los Angeles, CA
 Heritage Begins Within, Beverly Hills, CA
 Heritage Cemetary Group, Inc., Tigard, OR
 Heritage Society of Ethnic Arts, San Francisco, CA
 Hillsboro Soccer Club, Hillsboro, OR
 Hineni Ministries a Non Profit Montana Corporation, Seattle, WA
 HIV Complimentary Therapies of Sonoma County, Santa Rosa, CA
 Hollywood Access Program for Natives, Inc., Tarzana, CA
 Hollywood Air Corps Charitable Foundation, Santa Monica, CA
 Hollywood Renainnace Film Festival, Hayward, CA
 Hoop Dreams, Inc., Rodeo, CA
 Hope & Lite Foundation, Inc., Salt Lake City, UT
 Hope Life, Inc., Euless, TX
 Hope Through Opportunity, Inc., Oakland, CA
 Hopedale Youth Basketball League, Inc., Hopedale, MA
 Hopes Nest Limited, Los Angeles, CA
 Hospice Services in America Foundation, Culver City, CA
 Hospital Presbiteriano De Mainero, Inc., Houston, TX
 House of Change, Portland, OR
 House of Concern, Los Angeles, CA
 H R A, Inc., Kailua-Kona, HI
 Hui O Hilo, Inc., Hilo, HI
 Hungarian Christian Assembly, Stockton, CA
 IKF Booster Club, Grants Pass, OR
 Imagine Washington, Inc., Washington, DC
 Immunocytochemistry Research Institute-Seattle, Seattle, WA
 Inglewood Educational Foundation, Inglewood, CA
 Inland Empire AIDS Center, Inc., San Bernardino, CA
 Inland Empire Talent Production, Fontana, CA
 Instrumental Music Boosters, Inc., Alta Loma, CA
 Integrated Arts a Home for Creative Expression, Berkeley, CA
 International Christian Foundation, Inc., Gresham, OR
 International Health Medical Group, Inc., Los Angeles, CA

International Medical Advocacy Group
for Greater Health Care Information and
Edu, Walpole, MA

Internet Security Foundation International,
La Honda, CA

Iron Sharpening Iron Training Center,
Altadena, CA

J. D. Henderson Ministries, Inc.,
Portland, OR

Jacobs Ladder, Inc., Oakland, CA

Jesus Video Project Northwest, Salem, OR

Jewish Association for All,
Los Angeles, CA

Joans Second Chance Home,
North Hollywood, CA

Joeys Feline Friends a Rescue Foundation,
Kaneohe, HI

Jonathans Christian Outreach, Inc.,
Chico, CA

Joshuas House, Troutdale, OR

Jump Strait, Houston, TX

Junction City Soccer Club 01-01-98,
Junction City, OR

JWW Counseling Service, Compton, CA

Ka Pa Hula O Leilehua, Mililani Oahu, HI

Kidn Around of Eastern Oregon, Inc.,
Redmond, OR

Kids Are Important in North Dakota,
Grand Forks, ND

Kids Campaign, Van Nuys, CA

Kids Korner Preschool, Inc., Arleta, CA

Kids Learning Center of South Florida,
Inc., Miami, FL

Kidz Eyes Foundation, Los Angeles, CA

Kim Eung Hwa & Korean Dance
Academy, Los Angeles, CA

K L O 8240th Army Veterans Association
U S A, Los Angeles, CA

Korean-American Alliance for the
Mentally Ill CA, Inc., Walnut, CA

Korean American Christian Broadcasting,
Los Angeles, CA

Korean American Coalition Hawaii
Chapter, Honolulu, HI

Kyo-Youth Foundation, Everett, WA

LA Diversified Theater Group,
Venice, CA

L A Evangelism College, Los Angeles, CA

L A Jesus Love Mission Center,
La Mirada, CA

Lanakila Hockey Club, Ewa Beach, HI

Laulima Kuhao, Lanai City, HI

Lavender Alliance for Civic Action,
Sacramento, CA

League of Sacramento Theatres,
Sacramento, CA

Learning Tools for Kids, Inc.,
Portland, OR

Life Training a California Nonprofit
Public Benefit Corporation,
Calabasas, CA

Lifestyle & Education Institute,
Los Angeles, CA

Lighthouse of the Lord, Inc., Freeport, FL

Lomita Womens Club, Lomita, CA

Lorenz-Smeenge Foundation, Inc.,
Jacksonville, FL

Los Angeles Chapter of the National Black
MBA Association, Los Angeles, CA

Los Angeles Fire Department Historical
Society, Los Angeles, CA

Los Angeles Korean Festival Committee,
Los Angeles, CA

Macedonia Community Development
Corporation, Trenton, NJ

Manthano Project, Inc., Antelope, OR

Mapintee, San Francisco, CA

Mariculture Research Institute,
Cleveland, TN

Maryland Society for Obesity Prevention,
Inc., Rockville, MD

Mayors Hunger and Homelessness Relief
Program, Oakland, CA

Medical International Rapid Response,
Redmond, WA

Melita, Inc., Vallejo, CA

Merced Symphony Association,
Merced, CA

Mere Tuiasosopo Betham Financial Aid
and Scholarship Fund, Pago Pago, AS

Mid-Valley Girls Fastpitch Softball
League, Inc., Encino, CA

Mid-Wilshire Human Services,
Los Angeles, CA

Midway Village Resident Association,
Inc., Daly City, CA

Minnesota Entrepreneurs, Inc.,
Minneapolis, MN

Mission TLC, Inc., of Northeast Florida,
Ponte Verde Beach, FL

Moore's Meamorphosis, Inc.,
San Leandro, CA

Mt. Everest Ministries,
Newport Beach, CA

Mukunghwa Korean School, Oakland, CA

Music International Connection,
N. Hollywood, CA

Music Mission, Monroe, WA

Muslim Community and Human
Development Corporation, Portland, OR

My Friends House, Inc., Bend, OR

Na Koa Opio, Waianae, HI

Nac Foundation, Oakland, CA

Naja, Inc., American Cyn, CA

Naranjo Family Homes, Inc.,
Inglewood, CA

National Association of Collegiate
Women Athletic Administrators,
Wilmington, NC

National Cervical Cancer Coalition,
Van Nuys, CA

National Council on Business Strategy,
Inc., Washington, DC

National High School Sports Foundation,
La Mirada, CA

National Paralegal Defense League Corp.
a Nevada Corporation, Los Angeles, CA

Nativity Club, Inc., Burbank, CA

Near-National Endowment for Animal
Rights, Los Angeles, CA

Nedra Thurlow Horn Educational Tr.,
Seattle, WA

Nehemiah Project-Oakland, Oakland, CA

Nevada County Food & Toy Run,
Nevada City, CA

New Life in Christ Ministries,
Landover Hills, MD

New Mexico Sandplay Society,
Albuquerque, NM

New World Mission Center,
Los Angeles, CA

Newton Educational Center,
Los Angeles, CA

Nexus Dance Company, Portland, OR

Nigerian Talking Drum Ensemble
Foundation, Inc., Los Angeles, CA

Nika Gallery, Inc., San Francisco, CA

North Coast Symphony Orchestra,
Wheeler, OR

North Florida Screaming Eagles, Inc.,
MacClenny, FL

North San Fernando Valley Community
Foundation, Inc., Granada Hills, CA

Northern California Earth Institute,
Oakland, CA

Northwest Classical Theatre Company,
Portland, OR

Northwest Sculling Association,
Seattle, WA

Northwest Tidal Waves, Marysville, WA

Oakland Young Peoples Theatre,
Oakland, CA

Oasis Transitional Housing Program,
Los Angeles, CA

O C B Community Service, Inc.,
Los Angeles, CA

October Sunday Festival, Inc.,
St. Thomas, VI

Ohana Foundation, Cupertino, CA

Olive Tree Literature Society, Tigard, OR

One Voice Foundation, Los Angeles, CA

One Way Mission, Redwood City, CA

One World One Vision, Inc.,
Jersey City, NJ

Onesimus Jail Ministry, Bellflower, CA
 Operation Ezekiel, Inc., Irvine, CA
 Oregon Premier Fastpitch Softball,
 Portland, OR
 Pacific Northwest Foundation, Canada
 Pacifica Ocean Discovery Center,
 Pacifica, CA
 Paramedics and EMTS Abroad, Inc.,
 Silverton, OR
 Parker County Childrens Advocacy
 Center, Weatherford, TX
 Partnership for Children, Everett, WA
 Paul and Adell Lee Community Center,
 Inc., Oak Park, MI
 P A V E, Cranberry, PA
 Peaceful Streets, San Francisco, CA
 Peggy Cole Ministries International,
 Paso Robles, CA
 People Achieving Recreation &
 Community Services, Malibu, CA
 Peoples Helping Hands, Beatyville, KY
 Persian Cat Rescue of Northern California,
 Castro Valley, CA
 Personal Financial Management Services,
 Citrus Heights, CA
 Peter John Mission, Los Angeles, CA
 Phoenix and U Partners Homeownership,
 Van Nuys, CA
 Phoenix Resurrection Foundation,
 Seward, AK
 Pine Creek Assisted Living, Inc.,
 Anchorage, AK
 P L A C E Educational Corporation,
 McMinnville, OR
 Playwrights Group and LA Writers
 Workshop, Inc., Los Angeles, CA
 Point Pleasant Foundation for Excellence
 in Education, Inc., Pt. Pleasant, NJ
 Polk District Renaissance,
 San Francisco, CA
 Portland-Tallinn Friendship City
 Association, Beaverton, OR
 Potential Unlimited, Inc.,
 Burtonsville, MD
 Preserve Our Water Environment and
 Resources, Inc., Rome, GA
 Preserving Social Graces a Calif.
 Nonprofit Public Benefit Corp.,
 Los Angeles, CA
 Professional Women of Colors,
 Oakland, CA
 Project Baby Love, Inc., Wenatchee, WA
 Project Restore, Inc., Gary, IN
 Protecting Americas Children, Inc.,
 Lake Oswego, OR
 PSU Educational Foundation, Inc.,
 Nanuet, NY

Pulaski County Wrestling Club,
 Roanoke, VA
 Quest for Hearing, Lakewood, WA
 Rachus Institute, Pleasant Hill, CA
 Rainbow Atelier, Mercedes, TX
 Regional Organization of Oaxaca,
 Los Angeles, CA
 Revival Fire Ministries, Amarillo, TX
 Rinconada Ventures Foundation,
 San Francisco, CA
 Robin Hood Society a Humanitarian
 Foundation, Thousand Oaks, CA
 Rosalie Silva Poway Thunder Baseball,
 Poway, CA
 Rural Georgia Childrens League, Inc.,
 Buena Vista, GA
 San Angeles Potbelly Pig Association,
 Wilmington, DE
 San Diego Blues Society, Inc.,
 San Diego, CA
 San Francisco Black Chamber Community
 Alliance, San Francisco, CA
 Save Orcas Bay, Orcas, WA
 Save Our Brazilian Children,
 Grosse Pointe, MI
 Save Our Future, Shreveport, LA
 S E A Housing Corporation,
 Los Angeles, CA
 Seattle International Youth Soccer Club,
 Seattle, WA
 Second Mount Zion Community
 Development Corporation, Detroit, MI
 Servicio Educacional Caribe, Inc.,
 New York, NY
 Seva International, Cerritos, CA
 Sheriff Boosters Palmdale, Inc.,
 Palmdale, CA
 Shield of Faith Christian Center,
 Pomona, CA
 Shiloh Baptist Community Development
 Corporation, Port Norris, NJ
 Shortest Distance Foundation,
 Burbank, CA
 Sisu Foundation for the Arts, Inc.,
 Honolulu, HI
 Soar Business Institute, San Francisco, CA
 Soaring Eagle Education Foundation,
 Pasadena, CA
 Soaring Solo, Issaquah, WA
 Sociedad Benefica Hondurena,
 Los Angeles, CA
 South Central Nursing Homes of Orlando,
 Inc., Orlando, FL
 South Central World Championship
 Entertainment & Association,
 Los Angeles, CA
 South Fulton Multi-Purpose Community
 Center of Hope, Inc., Union City, GA

South Side OKC Boxing Club, Inc.,
 Oklahoma City, OK
 Southern California Chevra Kadisha, Inc.,
 N. Hollywood, CA
 Southern California Sanctuary for
 Children, Monrovia, CA
 Special Events for the Disabled, Inc.,
 Findlay, OH
 St. Gregorys A and M Hovespian
 Child Care Center, Incorporated,
 Pasadena, CA
 Still People Limited, Oregon City, OR
 Stitches Technology Sewn Products
 Training Center, Inc., Los Angeles, CA
 Straight to God Ministries, Inc.,
 Corvallis, OR
 Student Voices, Inc., Beaverton, OR
 Sustainable North Bay, Novato, CA
 Sustainable Policies Institute,
 Los Angeles, CA
 Swedish American Music Foundation,
 Minneapolis, MN
 T Rails Foundation, Seattle, WA
 Tacoma Guild for Independent Film,
 Tacoma, WA
 Te Mano O Te Ra, Walnut Creek, CA
 Teach Another Generation, Incorporated,
 Oakland, CA
 Teams to the Nations, Hudson, OH
 Techiah Foundation, San Francisco, CA
 Technology Math & Science for Our
 Youth, Inc., Marietta, GA
 Tee-Bros, Torrance, CA
 Teenage Pregnancy Prevention, Inc.,
 Los Angeles, CA
 Teens Advocating Non Violence T A N,
 Los Angeles, CA
 Term Limits Leadership Foundation,
 West Redding, CT
 Texas Publishers Education and Art
 Institute, Inc., Dallas, TX
 Threatened Species Recovery Network,
 Corte Madera, CA
 Tibet Aid Foundation, Everett, WA
 Tinaa Services Association, Juneau, AK
 Tour of Unity, University Pl, WA
 Transcend International, Inc., Waianae, HI
 Triple HHH, Portland, OR
 TSC Strategic Ministries, Inc.,
 Bakersfield, CA
 Ujima, Inc., San Bernardino, CA
 United Hmong Development, Inc.,
 Sacramento, CA
 United Lebanese Christians, Palmdale, CA
 United Parents for Runaway and
 Homeless Youth, Eugene, OR
 United With Pride, Inc.,
 San Francisco, CA

Universal Football Conference, Inc.,
Inglewood, CA
Up With Eagles, Altadena, CA
Uplift Foundation, Pasadena, CA
Urban Bankers and Financial Services
Alliance, Inc., Foster City, CA
Urban Focus Music Foundation,
Hollywood, CA
Urban Portland Interfaith Volunteer
Caregivers Program, Portland, OR
Utopa Pharmaceutical Corp.,
Redwood City, CA
Valley Bulldogs, Woodland Hills, CA
Veritas Christian Research Ministries,
Applegate, CA
Victory Enterprises and Ministries,
Reseda, CA
Vietnamese Professional Womens Assoc.,
Portland, OR
Villemin Dresser Music Foundation,
Malibu, CA
Visual Arts Hall of Fame, Shreveport, LA
Voltaire Theatre, Chicago, IL
W. J. Burns Childrens Preschool,
Berkeley, CA
Walnut Creek Library Foundation,
Walnut Creek, CA
Wave Community Development
Corporation, Los Angeles, CA

WCFA Survivors, Inc.,
Baileys Harbor, WI
We Create Miracles, Durham, NC
Wee Care Play & Learn Daycare, Inc.,
Ogallala, NE
West Hollywood Retirement Assistance
Center, Los Angeles, CA
West Los Angeles Jeopardy Program,
Los Angeles, CA
Western Addition Drillettes and
Majorettes, Inc., San Francisco, CA
Western Instituer for Research
and Medical Education, Inc.,
Bakersfield, CA
Wheatfields, Inc., Columbus, IN
White City Youth Boxing Foundation,
White City, OR
Whitestone Foundation, Bothell, WA
Whittier Early Learning Center,
Whittier, CA
Wholistic Health & Healing Association,
Roseville, CA
Windward Friends for Adult Education,
Kailua, HI
Wings That Soar, Seattle, WA
WL-Central Asia Business Education
Partners, San Leandro, CA
W M F, Inc., Kamuela, HI
Women of the Cross, Pacoima, CA

World Blessing Foundation,
Claremont, CA
WTL Communications, Merlin, OR
Wyland Institute for Civic Education,
Del Mar, CA
Youth & Elderly Together Making a
Difference, Inc., Lakeland, FL
Youth for Understanding,
San Francisco, CA
Youth in Arts Achievement Program, Inc.,
Portland, OR
Youth-Musician Actor Singer and
Stage Performers Foundation, Inc.,
New Bedford, MA

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.