

Foundations Status of Certain Organizations

Announcement 2004-45

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:

- 4 the Kids, Mountain View, CA
- 4K12 Com, Las Vegas, NV
- Abundant Life of Perrysburg 3, Inc.,
Perrysburg, OH
- Academy for Adult Learning,
St. Augustine, FL
- ADA A Grant, Inc., Chicago, IL
- Adaptive Recovery Options, Inc.,
Tigard, OR
- Agape Productions, Inc., Passaic, NJ
- Aixale Martial Arts Fitness, Inc.,
Bronx, NY
- Alaqua Womens Charitable Fund, Inc.,
Lake Mary, FL
- Alcatorrian Senior Housing Corporation,
Bloomington, MN
- Alicias Animal Haven, Los Angeles, CA
- Alliance for Gifted Children,
Ann Arbor, MI
- Alpha-Omega Sports Ministries,
Ridgefield, WA
- Alta California Regional Foundation,
Sacramento, CA
- Alumni Partners, Fairfax, VA
- American Academy for Integrated
Practice of Medicine, Berkeley, CA
- American Bulldoggers Helping to Educate
and Rescue Together, Islip Terrace, NY

American Center for Cultural and Education, Washington, DC
 American Dream Associates, Inc., Los Angeles, CA
 American Friends of the Calgary Health Trust Foundation, Calgary, Alberta, Canada
 American High School of Fremont Alumni Association, Inc., Fremont, CA
 American Home Care Services, Inc., Los Angeles, CA
 American Israel Education Fund, Troy, MI
 American Russian Publishing, Inc., Longmeadow, MA
 Amigos De La Raza, Inc., Chattanooga, TN
 Andrew Paul Foundation, Staten Island, NY
 Annex Credit Management, Inc., Orlando, FL
 Apelles Quest, Santa Clarita, CA
 Appalachian Mountain Ministries, Inc., Brevard, NC
 Arizona Grassroots Collaborations, Phoenix, AZ
 Arizona Public Schools Donation Service, Phoenix, AZ
 Arizona Scholarships and Grants Organization A S G O, Phoenix, AZ
 Ars Antiqua Biblica, Los Angeles, CA
 Artists Gym, Toluca Lake, CA
 Ashona Foundation, Valley Center, CA
 Australian Legal Resources International, Sydney South NJW 1235, Australia
 Autum Springs Corporation, Smithville, TX
 Baptist Saint Thomas Home Care Services, Inc., Nashville, TN
 Barlow High School Boosters Club, Gresham, OR
 Basin Educational Excellence Foundation, Durango, CO
 Bay County D A R E Officers Association, Inc., Panama City, FL
 Beckendorf Intermediate School Parent Teacher Organization, Tomball, TX
 Ben Amarfio International Sports Company, Staten Island, NY
 Benicia Education and Astronomical Research, Inc., Benicia, CA
 Berks Radio Association, Lenhartsville, PA
 Bethel Sexual Assault Response Team, Inc., Bethel, AK
 Beyond Dreams Foundation, San Francisco, CA
 Bico Properties, Inc., Colorado Springs, CO
 Big Sur Arts Initiative, Inc., Big Sur, CA
 Birth Network of Santa Cruz County, Santa Cruz, CA
 Blackwater Research Initiatives, Inc., Kingsport, TN
 Blake Elementary PTO, Spokane, WA
 Blue Circles, Inc., Nashville, TN
 Bobbindoctrin Puppet Theatre, Houston, TX
 Booker T. Washington High School National Alumni Association, Inc., Tulsa, OK
 Boston Center for Propagation & Knowledge, Boston, MA
 Bread of Life, Royal, NE
 B S A Troop 206 Margate FL, Inc., Coral Springs, FL
 Buena Vista Childrens Center, Inc., Walnut Creek, CA
 Building Science Resource Group, Berkeley, CA
 Burning Bush, Inc., Los Angeles, CA
 Businesses Against Drugs, Inc., Salt Lake City, UT
 Caleb Missionary Relief Services, Inc., Decatur, GA
 California Association of Local Agency Formation Commissions, Nevada City, CA
 California Space Program, Berkeley, CA
 California Wild Turkey Association, Stockton, CA
 Cameron Park Volunteer Firefighter Association, Cameron Park, CA
 Caring About Kids, Auburn, CA
 Carmel Art Festival, Carmel, CA
 Carteret County International Choralfest, Inc., Morehead City, NC
 Casa De Paz Housing, Inc., Thousand Oaks, CA
 C A S A Guardian Ad Litem of McIntosh Co., Inc., Eufaula, OK
 Catholic Charities Connect IPA, Inc., Brooklyn, NY
 Catoosa Foundation for the Performing Art, Inc., Ringgold, GA
 CCM Ministries, Inc., Evansville, IN
 CCM Ministries, Inc., Minneapolis, MN
 Center for Market-Based Education, Inc., Rumney, NH
 Center for Performance Enhancement Research and Education, Omaha, NE
 Center for the Study of Adult Development, Montecillo, CA
 Center of Resource for Educational Enhancement and Development, Inc., Laud Lakes, FL
 Center Sown Seed Ministries Outreach, Inc., Ft. Worth, TX
 Central Maui Youth Center, Kahului, HI
 Centre for Self Empowerment and Social Services, Inc., San Diego, CA
 C E S Care, Tempe, AZ
 Chamberlyne Foundation, Inc., Winter Haven, FL
 Chandler Sister Cities, Inc., Chandler, AZ
 Change Agent Programs, Inc., Orlando, FL
 Changes Behavioral Services, Inc., Oak Park, IL
 Changing Helping and Networking for Community Empowerment, Inc., Fort Valley, GA
 Chaplains for Assisted Living, Inc., Buttgart, AR
 Charlotte Amalie High School Class of 1991, Inc., Charlotte Ama, VI
 Charlotte Amalie High School Class of 1991, Inc., St. Thomas, VI
 Children Helped in Illness Loss or Death, Inc., Rochester, NY
 Children Need Both Parents, Grand Rapids, MI
 Children of Promise, Inc., Acworth, GA
 Children Yes, Santa Barbara, CA
 Childrens Helpers Educating Reassuring & Uniting by Sharing, North Bend, WA
 Christian Child Care Center, Inc., Memphis, TN
 Christian Life Movement, Inc., Denver, CO
 Christmas in April Albuquerque, Albuquerque, NM
 Christmas in April Truckee Meadows, Reno, NV
 Church Computer Project, Inc., Harriman, TN
 Circle of Wellness, Inc., Salt Lake City, UT
 Cirrus Arts, Houston, TX
 City of Brevig Mission, Brevig, AK
 Civitas Associates, Inc., St. Louis, MO
 Clackamas County Duii Impact Panel, Oregon City, OR
 Coalition for Youth, Roswell, NM
 Coalition on Media Concerns, Inc., Santa Monica, CA
 Collaborative for Tribal Education, Sacramento, CA
 College of John Paul in the Desert, Tucson, AZ
 Columbus Housing Development Corporation, Columbus, NE
 Communities in School of Walton County, Inc., Monroe, GA

Communities in Schools of Okeechobee, Inc., Okeechobee, FL

Communities in Schools of Orange County, Inc., Orlando, FL

Community Advancement Through Service, Hawthorne, CA

Community Development Corporation of Northeast Tennessee, Inc., Johnson City, TN

Community Growth, Inc., Long Beach, CA

Community Helps of Coosa County, Inc., Goodwater, AL

Community Housing Assistance of New Mexico, Inc., Edgewood, NM

Community Resources Network of Arkansas, Inc., Little Rock, AR

Compass Montessori Erd Kinder Foundation, Lakewood, CO

Computer Sciences for the Blind, Inc., Brooklyn, NY

Concerned Area Residents Get Organized, Smyrna, TN

Coppell Organization of Parents for Education, Coppell, TX

Corans Dream, Los Angeles, CA

Corban, Inc., Alto, TX

Corn Palace Balloon Club, Tyndall, SD

Covenant Partners of Dekalb County, Inc., Smithville, TN

Crafty Chair-Ubs, Inc., Old Hickory, TN

Creative You, Glendale, AZ

Critical Ceramics, Freeport, ME

Cross to Freedom Ministries, Mesquite, TX

Dallas Stars Foundation, Inc., Arlington, TX

Danville Area Housing Foundation, Inc., Danville, IL

Deaf Abused Women and Children Advocacy Services, Austin, TX

Deerfield Beach Roller Hockey Association, Inc., Deerfield Beach, FL

Denton Creek Elementary Parent Teacher Organization, Coppell, TX

Devereux Kids, Inc., Orlando, FL

Dewitt Community Development Foundation, Inc., Cuero, TX

Disabled Childrens Assistance Fund, Glendale, AZ

Discipleship in Action, Booneville, MS

Dive Deeper, Honolulu, HI

Diversified Working Solutions, Bolivar, MO

Donations for Christian Education Foundation, Purvis, MS

Don't Give Up, Inc., Las Vegas, NV

E-Access Foundation, Van Nuys, CA

E-Mainstreet, Honolulu, HI

Eagle Valley Merit Award Fund, Vail, CO

East Diablo Tournaments, Brentwood, CA

East Diablo Tournaments, Temple, TX

East Mesa Friends, Inc., Organ, NM

East Timor Scholarship Foundation, Keaau, HI

Eastern Technology Council Foundation, Wayne, PA

Eastside Community Substance Abuse Center, Inc., Des Moines, IA

Edserve, Inc., Littleton, CO

Educare, Incorporated, Las Vegas, NV

El Rito Public Library, El Rito, NM

Elder Care Advocates of Marin, Novato, CA

Elizabethtown Christian Academy, Elizabethtown, KY

Eljeannette White Helping Hands Parent Child Center, New Orleans, LA

Elmer G. Bondy PTO, Pasadena, TX

Employment Job Seekers, Inc., Los Angeles, CA

Employment of Adults With Disabilities, Inc., Tamarac, FL

Endless Mountains Theatre Company, New Milford, PA

Ernest J. Brucker Foundation, Inc., Antigo, WI

Escontrias Elementary PTO, El Paso, TX

Excellence Foundation, Canton, MS

Faith and Health International Ministries, Lake Forest, IL

Faith United, Inc., Frankfort, KY

Families in Crisis Ministries, Orlando, FL

Family Support Services, Inc., Pasadena, CA

Family Support Services, Inc., White Hall, AR

Family Tree Services, Chico, CA

Fanus Non Profit Organization, Woodland Hills, CA

Faunavision, Inc., New York, NY

F B Alliance, Los Angeles, CA

Fighting Spartan Scholarship, Inc., Houston, TX

Fine Arts Norwalk, Inc., Norwalk, CT

Five Acre School PSO, Carlsborg, WA

Five Star Gymnastics Boosters, Erlanger, KY

Fleishmann Family Fund, Galveston, TX

Florida Association for Pupil Transportation, Inc., Tallahassee, FL

Flury Place, Inc., Catonsville, MD

Flying Eagle Community Development Corporation, Inc., North Stonington, CT

Focused, Philadelphia, PA

Foundation for American Renewal Corp., Indianapolis, IN

Foundations for Success II, Bellevue, WA

Franklin Childrens Foundation, Las Vegas, NV

Fraternidad Misionera De La Providencia, Perth Amboy, NJ

Freedom Educational Group, Philadelphia, PA

Freedom West Computer Learning Center, San Francisco, CA

Freemasons Hall, Inc., Indianapolis, IN

Friends of 32nd St. School Booster Club, Los Angeles, CA

Friends of Alameda County Casa, Inc., Oakland, CA

Friends of Albuquerque Environmental Story, Albuquerque, NM

Friends of Bellaire High School Choirs, Bellaire, TX

Friends of Childrens United Succeed, Inc., Ft. Lauderdale, FL

Friends of Evergreen and Fairview Cemeteries, Colorado Springs, CO

Friends of the Monterey Public Library, Monterey, CA

Fund for the National Commission on Nonprofit Governance, East Patchogue, NY

Garza Rodriguez & Tajon Childrens Services, Santa Maria, CA

George Washington School Foundation, Inc., South America

Giles County Youth Leadership Development, Pulaski, TN

GLA Foundation, Grove, OK

Global Alliance for the Less Privileged, Roswell, GA

Global House, Inc., Philadelphia, PA

Global Seas Foundation, Inc., Lake Worth, FL

Gods World Photography, Bothell, WA

Good Works Foundation, Inc., Hood River, OR

Granbury Educational Access Channel, Inc., Granbury, TX

Great Falls Elks Lodge Charitable Corp., Great Falls, MT

Greater New Jericho Economic Development, Los Angeles, CA

Greek American Medical Society of South Florida, Inc., Boca Raton, FL

Green River Regional Education Cooperative, Inc., Bowling Green, KY

Greenbriar P E A S, Fort Worth, TX

Groups Memorial, Inc., of the Army Air Forces, Canon City, CO

Guadalupe Educational Technology Association, Guadalupe, CA
 Gunnerman Global Environmental Foundation, Reno, NV
 Hallsville Rotary Club Foundation, Inc., Longview, TX
 Handicapped Health Housing Education Activity League, Inc., Cranston, RI
 Harney County Watershed Council, Inc., Burns, OR
 Haven of Hope, Inc., Oklahoma City, OK
 Haven West, Inc., Edmond, OK
 Healdsburg Hope Homes, Inc., Healdsburg, CA
 Health Adventures Visioning Education Network, Batside, CA
 Heart and Soul Studios, Inc., Boca Raton, FL
 Helms Manor, Culver City, CA
 Henderson Aquatic Center Corporation, Henderson, KY
 Herd Community Development Corporation, Los Angeles, CA
 High Desert Employment Services Network, Inc., Victorville, CA
 High Hopes Childrens Center, Redway, CA
 Highland Oaks Educational Foundation, Grass Valley, CA
 Hillcrest Elementary PTA, Oak Harbor, WA
 Hispanic Arts Center of New York State, Peekskill, NY
 HIVAIDS Resource Team, Inc., H A R T, Thibodaux, LA
 Hmong Organization for Parents Educators and Students, Inc., Sacramento, CA
 Hollywood Arts and Education Coalition, Hollywood, CA
 Holy Temple Human Services Corporation, Opa Locka, FL
 Home Church International, Aurora, CO
 Hope Tree, Inc., Baton Rouge, LA
 House of Umpja Bridgeport, Inc., New Haven, CT
 Hui Maka Ainana O Makana, Hanalei, HI
 Human Development & Resource Center of Ft. Pierce Florida, Inc., Ft. Pierce, FL
 Hurricane Baseball Booster Club of Palm Harbor, Inc., Palm Harbor, FL
 Ican Project, Inkom, ID
 Immunology Allergy & Asthma Foundation, Inc., Fort Wayne, IN
 Impressions of Grace Abg, Inc., Baldwin, CA
 Indian River Institute, Inc., Fort Pierce, FL
 Industry Hills Rotary Foundation, La Puente, CA
 Informed Buyers Coalition, Sylmar, CA
 Innovators in Milestones, Inc., New Orleans, LA
 Inoka, Inc., Lake Oswego, OR
 Institute for Renaissance and Reformation Biblical Studies, Philadelphia, PA
 Instituto Sanchez-Mendoza Para La Capacitacion De La Comunidad, Santa Rosa, CA
 Intercollegiate Equestrian Foundation, Inc., Stony Brook, NY
 International Center for Art Intelligence, Inc., Culver City, CA
 International Institute for Womens Health, Vancouver, WA
 International Pediatric Respiratory and Allergy Forum, San Francisco, CA
 International Service and Aid, Inc., Oklahoma City, OK
 Ishi Valley Family Resources, Inc., Chico, CA
 It's a Wonderful Life, Inc., Allendale, NJ
 J & T Enterprises, Inc., Pine Bluff, AR
 Jacob K. Javits Foundation, Inc., New York, NY
 Jason Berger Memorial Scholarship Fund, Boston, MA
 Jeff Davis County Family Connection Council, Inc., Hazlehurst, GA
 Jefferson County Tea Coalition, Pine Bluff, AR
 Jesse James Carter Memorial Foundation, New Orleans, LA
 Journal of Legal Advocacy & Practice, Inc., Woodland Hills, CA
 Journal Press, Salt Lake City, UT
 Junior Stars Hockey Association, Arlington, TX
 Justice for all Alliance, Houston, TX
 Kefalas-Pinto Foundation, Mountainside, NJ
 Kennedy Krieger Marcus National Foundation, Inc., Baltimore, MD
 Kerry Restoration, Inc., Huntington Beach, CA
 Kid Gloves Boxing Foundation, Simi Valley, CA
 Kids for Literary and the Arts, Inc., Evergreen, CO
 K I D S of Sonoma County, Santa Rosa, CA
 Kidsville Preschool & Daycare Center, Jackson, MS
 Krista Ford Foundation, Stone Mountain, GA
 Kristen Watt Foundation for Eating Disorders Awareness, Stockton, CA
 La Causa Alcohol & Drug Services, San Bernardino, CA
 Laborers in the Harvest Unlimited, Omaha, NE
 Laborers Local 300 Scholarship Fund, Los Angeles, CA
 Lafreniere Soccer Association, Inc., Metairie, LA
 Lakeview High School Alumni Association, Lakeview, OR
 Lakewood School PTO, Sunnyvale, CA
 Lambda Chi Alpha Educational Foundation, Inc., Indianapolis, IN
 Landowner Resource Management Corporation, Central Point, OR
 Lapetite Preparatory School, Pine Bluff, AR
 Las Casas De Vida Corporation, Clovis, NM
 Latinos in America Moving for Peace, Highland, CA
 League of Idaho Cities, Incorporated, Boise, ID
 Liberty Lake Elementary PTSA, Tacoma, WA
 Life Building Ministries, Inc., Florence, KY
 Linda Cesarski & Mary Ann Evans Foundation for Cancer Research, Batesville, AR
 Lions Club of North Bend, Incorporated, Coos Bay, OR
 London Parent Teacher Organization, Corpus Christi, TX
 Long Island Chapter of the Association of Certified Fraud Examiners, Inc., Hicksville, NY
 Longboat Key Lions Foundation, Inc., Longboat Key, FL
 Longview Childrens Clinic, Inc., Longview, TX
 Loudoun Bar Foundation, Leesburg, VA
 Louisiana Pharmacists Recovery Network, Inc., Monroe, LA
 Lovefest Charities, Inc., Hollywood, FL
 Loving Care Center, San Diego, CA
 Low Income Living, Inc., Los Angeles, CA
 Maap Foundation, Pacific Beach, WA
 Mac Foundation, Pahoa, HI
 Male Advocacy in Pregnancy and Parenting, Richmond, CA
 Maricopa Community Chamber of Commerce, Inc., Maricopa, AZ
 Maryland Regional Practitioners Network for Fathers and Families, Baltimore, MD

Master Classes International, Inc.,
 Los Angeles, CA
 McKinney High School Basketball
 Booster Club, McKinney, TX
 Media Literacy Alliance Central Coast,
 Salinas, CA
 Medicine and Science Discovery Center
 of Central Texas, Temple, TX
 Memphis Performing Arts Conservatory,
 Inc., Memphis, TN
 Men's Self Advocacy Council of
 Durango, Inc., Durango, CO
 Mexican American Historical Society in
 Ventura County, Oxnard, CA
 Mexico Academy Educational
 Foundation, Mexico, NY
 Miami Contender Yamaha Kingfish
 Championship, Inc., Miami, FL
 Miami County Arts Foundation, Troy, OH
 Michael Charles Albert Scholarship Fund,
 Walkerton, IN
 Mickey Cox Elementary School Parent
 Club, Clovis, CA
 Mid-San Gabriel Valley Televillage, Inc.,
 El Monte, CA
 Middle Country Central School
 District Education Foundation, Inc.,
 Centerreach, NY
 Millbrae Community Foundation a
 California Non Profit Benefit Corp.,
 Millbrae, CA
 Minnesota American Legion and
 Auxiliary Brain Science Foundation,
 St. Paul, MN
 Moments 2 Success, Sacramento, CA
 Monticello High School Music Boosters,
 Inc., Charlottesville, VA
 Montly Sponsor, Tooele, UT
 Mud, Inc., Philadelphia, PA
 Museum of the American West,
 Lander, WY
 Music at La Gesse Foundation, Inc.,
 Cabin John, MD
 My Contribution, Hercules, CA
 My Fathers House of Erie, Erie, PA
 Na Mele Hawaii Apau, Honolulu, HI
 National Council of Negro Women, Inc.,
 Seattle, WA
 National Down Payment Assistance
 Corp., Northglenn, CO
 Neuronetics, Edmonds, WA
 New Era Armenian Charitable Mission
 USA, Inc., Burbank, CA
 New Joshua Center for Hope,
 Cleveland, OH
 New Sardis Daycare, Memphis, TN
 Newman Center Foundation,
 Columbia, MO
 Noel's Barn, Tucson, AZ
 Nolan Elementary School Parent Teacher
 Association, Signal Mountain, TN
 North American Housing Foundation,
 Inc., Englewood, CO
 North American Transportation Institute,
 Oklahoma City, OK
 North Carolina Public Interest
 Research Group Education Fund,
 Inc., Chapel Hill, NC
 North Star Alliance Bingo Boosters,
 Bakersfield, CA
 Northern Kentucky Workforce Investment
 Board, Inc., Florence, KY
 Nowata Area Senior Service Organization,
 Inc., Nowata, OK
 Nu Chapter Alpha Chi Sigma Professional
 Society, Schaefferstown, PA
 NVCSS Whispering Oaks, Inc.,
 Redding, CA
 Oak Park Education Foundation,
 Oak Park, CA
 Oak View Parent Club, Acampo, CA
 On the Way Home, Inc., Logandale, NV
 Open Door Program, Greensboro, NC
 Opera in the Hills, Fremont, CA
 Oregon Foundation for Free Expression,
 Inc., Portland, OR
 Orinda Intermediate School Parents Club,
 Inc., Orinda, CA
 Oxnard Public Access Assistance
 Corporation, Oxnard, CA
 Palms Manor, Culver City, CA
 Pannonia Christian Educational Exchange,
 Inc., Grand Rapids, MI
 Panthers Operation Graduation, Inc.,
 Grangerland, TX
 Pathways to Achievement,
 Sacramento, CA
 Paws Animal Rescue, Inc., Alvin, TX
 Peace Foundation, Inc., Chester, NY
 Pendulum, Inc., Houston, TX
 Personal Retirement Alliance, Ltd.,
 New York, NY
 Pet Pals, Inc., Fort Lauderdale, FL
 Petlink, Inc., Nicholasville, KY
 Philanthropy Foundation, Inc.,
 Ft. Lauderdale, FL
 Philippine American National Museum,
 Los Angeles, CA
 Place in Time, Coosada, AL
 Placer County Crime Stoppers, Inc.,
 Rocklin, CA
 Plano West Senior High School Band
 Boosters, Plano, TX
 Plantados Until Freedom and Democracy
 in Cuba, Inc., Miami, FL
 Plasma @ Cincinnati, Utica, IN
 Polaris Chapter of Texas Mental Health
 Consumers, Inc., El Paso, TX
 Portland Pounders, Portland, OR
 Positive Attitude Outlook of Southern
 California, Rancho Cucamonga, CA
 Preston Hot Springs Library Memorial
 Foundation, Hot Springs, MT
 Prince Boxing Gym, Inc., Houston, TX
 Prodigals House, Bakersfield, CA
 Progressive Housing Concepts, Inc.,
 Los Angeles, CA
 Progressive Rehabilitation Center, Inc.,
 New Orleans, LA
 Project America Development Company,
 Phoenix, AZ
 PTA Texas Congress, El Paso, TX
 Public Education Enrichment Fund,
 Nevada City, CA
 Quality Community Services,
 Whittier, CA
 Rancho Cordova Rotary Charitable
 Foundation, Rancho Cordova, CA
 Rapides Community Housing
 Development Corporation, Inc.,
 Alexandria, LA
 Razy Baileys I Hate Hate, Inc.,
 Goolettsville, TN
 Real People Ministries, Inc., Dallas, TX
 Red Bluff Parent Teacher Organization,
 Pasadena, TX
 Reflections of Love, Inc., Chicago, IL
 Renewed Family Joy Service,
 Los Angeles, CA
 Rescue Animal Fund, Inc., Divide, CO
 Retired Scientists Cooperative, Inc.,
 Douglaston, NY
 Richard Burdell Memorial Foundation,
 Portland, OR
 Ridgerunner Wrestling Club, Grove, OK
 Riverrun, Salem, OR
 Riverton School Preservation Society,
 Riverton, UT
 Rocklin Elementary Parent Teacher Club,
 Rocklin, CA
 Romeo Corporation, Tempe, AZ
 Ropp for Girls, Inc., Dallas, TX
 Rowan County Domestic Violence
 Council, Morehead, KY
 Royal High Dance Guard Booster,
 Simi Valley, CA
 Royal Palm Symphony Chorus and
 Orchestra, Inc., Boca Raton, FL
 Sackets Safe Harbor, Sackets Harbor, NY
 S A F E Coalition, Inc., Bakersfield, CA
 Sage Theatre Group, Dallas, TX
 Salinas Barrios Unidos, Inc., Salinas, TX
 Sami Disharoon Brain Tumor Research
 Foundation, Cotati, CA

Samoa for all of Sacramento,
 Sacramento, CA
 San Francisco Bay Area Polio Survivors,
 Concord, CA
 Santa Fe High School Parent Teacher
 Coalition, Santa Fe, NM
 Santa Monica Citizen Police Academy
 Alumni Association, Santa Monica, CA
 Santee Focus Foundation, Santee, CA
 Sassfa, Inc., Whittier, CA
 Sausalito Jazz and American Music
 Foundation, Sausalito, CA
 Say Yes to Life, Los Angeles, CA
 Scholarship Association of Fort Plain,
 Inc., Fort Plain, NY
 Scholarship Foundation of the Colorado
 Technical Recruiters Network,
 Denver, CO
 Seattle Debate Foundation, Seattle, WA
 Self Advocacy Council VI, Stockton, CA
 Services & Immigrant Rights & Education
 Network, San Jose, CA
 Shawnee Surge, Inc., Shawnee, OK
 Shelby County Alcohol and Drug
 Rehabilitation School, Memphis, TN
 Shepherds Ranch, Snowflake, AZ
 Sickle Cell Forum, Phoenix, AZ
 Sierra Food Bank, Inc., Placerville, CA
 Sierra High School Band Boosters,
 Manteca, CA
 Sims Middle School PTO, Pace, FL
 Sipa Community Development Corp.,
 Los Angeles, CA
 Snake River Chamber Orchestra,
 Idaho Falls, ID
 Society of Academy Women, Hudson, OH
 Soroptimist International Boca Raton
 Deerfield Beach, Inc., Boca Raton, FL
 Soroptimist International of St. Petersburg
 Florida, Inc., St. Petersburg, FL
 SOS Children's Village of Arizona, Inc.,
 Scottsdale, AZ
 South Aurora Family Resource Center,
 Aurora, CO
 South Everett Mukilteo Rotary
 Foundation, Everett, WA
 South Hills High School Scorpions
 Athletics Booster Club, Ft. Worth, TX
 South Stockton Diabetes Society,
 Stockton, CA
 Southern California Rays Women Hockey
 Club, Diamond Bar, CA
 Southern High School Athletic Booster
 Club, Inc., Louisville, KY
 Southside School Alumni Association,
 Rowland, NC
 Southwest Care, Inc., McComb, MS
 Southwest College of Naturopathic
 Medicine Student Government,
 Tempe, AZ
 Southwest Georgia Perpetual Arts Fund,
 Inc., Cordele, GA
 Southwest Section PGA Foundation,
 Scottsdale, AZ
 Special Kids Network, Inc., Jackson, MS
 Springs of Life Community Outreach,
 Inc., Atlanta, GA
 St. Luke Surgical Foundation, Inc.,
 Cleveland, OH
 Starz Gymnastics Competitive Team,
 Reno, NV
 Stone City Art Institute, Cedar Rapids, IA
 Student Junxion, Santa Cruz, CA
 Sunshine Vision, Fort Pierce, FL
 Supai PTO, Scottsdale, AZ
 Supporters of Summit, Inc., Boulder, CO
 Tacoma Chapter of the Washington
 State Music Teachers Association,
 Tacoma, WA
 Tara De Christo, Inc., Austin, TX
 Taytumns House, Inc., Loveland, CO
 Team Hardin County, Inc., Savannah, TN
 Ted Warthen Center, St. George, UT
 Texarkana Wilbur Smith Rotary Club
 Foundation, Texarkana, TX
 Texas Christian Counseling Services, Inc.,
 Palestine, TX
 Theta Upsilon Education Company, Inc.,
 Newark, OH
 Threshold of Hope Center, Inc.,
 Eunice, LA
 Tri County Childrens Advocacy Center,
 Lafayette, AL
 Trussville-East Jefferson Rotary
 Foundation, Birmingham, AL
 Tuba City Boarding School, Inc.,
 Tuba City, AZ
 Ujima, San Bernardino, CA
 United Coalition of Families, Inc.,
 Cedar Hill, TX
 United Counties Minority Aids Care and
 Education, Inc., Defuniak Springs, FL
 Upper Room Ministry, Inc., Cushing, OK
 Van R. Butler Elementary School
 Parent Teacher Organization, Inc.,
 Santa Rosa Beach, FL
 Velvet Victories, Inc., Bartlett, TN
 Villa Apartments Housing Foundation,
 Pasadena, CA
 VNA Foundation, Inc., Orlando, FL
 Volunteer Coordinators of Pueblo,
 Pueblo, CO
 Volunteers of Africa, Inglewood, CA
 Voters United in God We Trust, Inc.,
 New Port Richey, FL
 Waimea Project Graduation, Waimea, HI
 Walksacramento, Sacramento, CA
 Washington County Community
 Partnership, Springdale, AR
 Washington County Fire Chiefs
 Association, Vera, OK
 W E C Group Home, Portland, OR
 Weed Wildlife Refuge & Botanical
 Gardens, Weed, CA
 Wesley Neighborhood, Inc., Redding, CA
 West Coast Armor and Artillery Museum,
 Petaluma, CA
 West Hollywood Community Foundation,
 W. Hollywood, CA
 West Kauai Early Childhood Development
 Center, Eleele, HI
 Western Regional EMS Council, Inc.,
 Montrose, CO
 Western States Health Alliance,
 Tesuque, NM
 Westside Community Park, Lakeport, CA
 Westside Cultural Center, Ventura, CA
 Wholly Living for Him Educational
 Resources, Inc., Decatur, GA
 Why We Were Chosen Foundation
 Corporation, Fort Lauderdale, FL
 Wicker Basket Alzheimer Homes,
 Las Vegas, NV
 Willie Landry Mount Foundation,
 Lake Charles, LA
 Windsong Intermediate School Parent
 Teacher Organization, Friendswood, TX
 Winters Conservancy, Winters, CA
 Wisconsin North Youth Ballet State
 Regional Arts Center, Altoona, WI
 Women and Children Center for
 Development, San Francisco, CA
 Women and Children First, Inc.,
 Helena, MT
 Women in Motion Incorporation,
 Denver, CO
 Women of Vision, Los Angeles, CA
 Womens Armed Forces Memorial,
 Cincinnati, OH
 Women's Outreach, Inc., Syracuse, NY
 Womens Resource Center, Inc.,
 Nashville, TN
 Womens Resource Center, Inc.,
 New Orleans, LA
 Woodbridge Rotary Foundation,
 Woodbridge, VA
 Woodlands High School Boys Track and
 Field Booster Club, The Woodlands, TX
 Word of Salvation, El Paso, TX
 Wyoming Alternatives for Youth, Inc.,
 Buffalo, NY
 Yeuni, San Diego, CA

Youth Education and Safety for Kids, Inc.,
Osnard, CA
Youth Educational Sports, Inc.,
Chatsworth, CA
Young Entrepreneurs Association,
Colorado Springs, CO
Youth On Ice, Green Bay, WI
Youth Under-Served Disabilities
Empowerment Service Agency,
Philadelphia, PA

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.