

Foundations Status of Certain Organizations

Announcement 2004–50

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:

129th Rescue Member Foundation,
Moffett Field, CA

A D Player Endowment Fund, Inc.,
Houston, TX

Abraham Lincoln Institute, Joppa, IL

Abraham Lincoln National Cemetery
Support Committee, Joliet, IL

Achondroplasia Information Source,
Hubbard, TX

Advokids, Inc., Baltimore, MD

African Repertory Troupe, Inc.,
Mattapan, MA

Africatown Community Mobilization
Project, Inc., Mobile, AL

Afrikan Historical Preservation Society,
Inc., Brooklyn, NY

Agape Complete Services Parent Teacher
Hotline, Donaldsonville, LA

Agape Eleos Ministries International
Foundation, Pleasanton, CA

Agape Foundation, Mountain View, CA

Agape in Action, Inc., Scottsdale, AZ

Agape Life Institute, Austin, TX

Agatha Foundation, Los Angeles, CA

AHA Regional Cancer Research
Treatment Center, Jourdanton, TX

Alabama Chapter of the National
Organization of Professional Black,
Anniston, AL

Alabama Fire and Life Safety Education
Association, Birmingham, AL

Alabama Lyric Theatre, Mobile, AL

Alcore Community Development
Corporation, Elizabeth, NJ

Alicias Animal Haven, Encino, CA

All Children's Assistance Fund,
Santa Ana, CA

Allasso Ministries, Inc., West Bend, WI

Alliance to Revitalize Todays Society
Project, Greeley, CO

Alpha-Omega Sports Ministries,
Ridgefield, WA

Alyans Atizay Ayisyn, Inc., Miami, FL

American Asian Pacific Health
Care Organization Corporation,
Westminster, CA

American Institute of Film and New
Media, Los Angeles, CA

American Lifecare, Inc.,
Palm Beach Gardens, FL

American Research Center for Asia and
the Pacific, Bethesda, MD

American Student Athlete Association,
Chicago, IL

Angels in Heaven & Earth Foundation,
Winnetka, CA

Angelon Pal, Angleton, TX

Animal Foundation of East Tennessee,
Powell, TN

Annie Davis Foundation, Inc.,
Memphis, TN

Anointed Creations and Word Wellness
Ministries, Fort Worth, TX

Antioch Youth Center, Macon, GA

Apex Soccer Club, Inc.,
Thousand Oaks, CA

Arizona Fragile X Foundation,
Glendale, AZ

Arlington High School Choir Booster
Club, Arlington, TX

Art & Industrial Womens Club of Barstow,
Barstow, CA

Artes Alba, Inc., Miami Shores, FL

Artichoke Dance Company, Inc.,
New York, NY

Artists Advancement Crusade,
Chicago, IL

Asdew Residential Facility,
Los Angeles, CA

Association of Chinese Schools
in Southeastern United States,
Huntsville, AL

Atlantic Society for the Arts, Inc.,
Great Neck, NY

Attingham Trust for the Study of Country
Houses and Collections, England

Avalon Home and School Association,
Avalon, NJ

Back to the Workplace, Inc.,
High Ridge, MO

Bao Phat Thanh Corporation,
Westminster, CA

Baptist Life Communities, Inc.,
Cincinnati, OH

Bark Banks Animal Rescue Kennel,
Lexington, NC

Beacon Senior Housing Corp.,
Glendale, CA

Bedford Initiative, Inc., Boston, MA
 Bellamy Outreach, Inc., Columbia, SC
 Berkeley Center for the Study of Best Practice, Berkeley, CA
 Bertram J. Zelden Foundation, Inc., Old Greenwich, CT
 Bethesda Living Centers of Colorado Springs, Colorado Springs, CO
 Bethesda Living Centers of Grand Junction, Colorado Springs, CO
 Bethesda Living Centers of Kearney, Colorado Springs, CO
 Bethesda Living Centers of Omaha, Colorado Springs, CO
 Betty Shabazz National Black Wholistic Retreat Center, Boston, MA
 B I B L E, Detroit, MI
 Bini Association of Northern California, Oakland, CA
 BJBS Enterprises, Inc., Tarsana, CA
 Black Cultural Council of Odessa, Odessa, TX
 Blackfeet Original Allotment Heirs Association, Browning, MT
 Blair Mountain Historical Organization, Blair, WV
 Blaze Premier Soccer Club, Inc., Boise, ID
 Blue Hill Area Community Center, Blue Hill, ME
 Blue Water Ministries, Los Angeles, CA
 Bluelicks Pantry, Falmouth, KY
 Boca Grande Soccer Club, Boca Grande, FL
 Boys & Girls Club of the Omaha Nation, Inc., Macy, NE
 Brevard Crisis Pregnancy Center and Shelter, Inc., Merritt Island, FL
 Bridge Over Trouble Water, Inc., Morven, NC
 Bright Dreams International, Dallas, TX
 Bristol Heritage Collection, Nashville, TN
 Broad Creek Conservancy, Inc., Ft. Washington, MD
 Brothers & Sisters of Tribe, Phoenix, AZ
 Brothers for Change, Inc., Madison, WI
 Butler County Humane Society, Greenville, AL
 Cafeteria Workers Local 634 Scholarship Tr. Fund, Philadelphia, PA
 Caleb Missionary Relief Services, Decatur, GA
 California Sacrifice, Ceres, CA
 Call to Service, Big Lake, MN
 Camerata Chamber Winds of Coppell, Coppell, TX
 C A P Adult Family Homes Corporation, Cleveland, OH
 Capital Area Diamond Star Motor Club, Inc., Centreville, VA
 Cardiology Associates Foundation, New York, NY
 Carlton-Hickman Foundation, Inc., Detroit, MI
 Carrick Band Boosters Association, Inc., Pittsburgh, PA
 Cat Heaven, El Cajon, CA
 Celebrate History, Inc., Berkeley, CA
 Center for the Preservation & Education of Ancient Western Civilization Art and, Tucson, AZ
 Central Alabama Pride, Inc., Birmingham, AL
 Central Dupage Kiwanis Club Foundation, Wheaton, IL
 Central Texas Elite Track Club, Austin, TX
 Centre for Early Christian Studies, San Jose, CA
 Ceres Food Society, Inc., Palm Coast, FL
 Challenges Foundation, Los Angeles, CA
 Challenges Unlimited, Asheville, NC
 Cherokee Childrens Nutrition, Brentwood, TN
 Cherry Street Memorial A M E Zion Lay Council, Pine Bluff, AR
 Chesapeake Sheriffs Pipe Band, Inc., Chesapeake, VA
 Chesterfield Education and Training Institute, Seattle, WA
 Child and Adult Care Services, Inc., Wilmington, NC
 Childrens Place PTO, Inc., New Windsor, NY
 Childrens Resource Foundation, Spring, TX
 Childrens Scholarship Fund Miami, Inc., Miami, FL
 Chinatown Community Housing Corporation, Honolulu, HI
 Christian Lewis Holdings, Inc., Swansea, UK
 Christian Research Hospital, Cedar Rapids, IA
 Christians in Emergency Services, Nashville, TN
 Church of Alternative Nutritional Science, Las Vegas, NV
 Citizens Against Illegal Drugs, Inc., Watertown, NY
 City School Press, Inc., Brooklyn, NY
 Classics Gymnastics Parents Boosters Club, Inc., Copley, OH
 Clear Brook Volleyball Booster Club, Friendswood, TX
 Cleveland Little Dribblers, Cleveland, TX
 Club Morelia, Blue Island, IL
 Coastwatch Wildlife Society, Sausalito, CA
 Coleman Hawkins Jazz Heritage Society, St. Joseph, MO
 Collecting Kids for Christ Ministries - The Kids House, Inc., Sanford, FL
 Collins Graham H O P E Foundation, Atlanta, GA
 Columbia Soccer Association, Inc., Columbia, TN
 Columbus Chinese Association, Columbus, IN
 Come Together Steering Committee, San Angelo, TX
 Coming Together to Help Promotions, Inc., Philadelphia, PA
 Community Activators Breast Cancer Project, Vashon, WA
 Community Art Partners, Glen Ellyn, IL
 Community by the Sea, Inc., Malabar, FL
 Community Developmental Leadership Organization, Roseboro, NC
 Community Restoration Center, Columbus, OH
 Community Supported Housing for the Underprivileged, Memphis, TN
 Competition, Iowa Park, TX
 Connecticut Babe Ruth Softball Leagues, New Milford, CT
 Connecticut Supportive Housing Development Co., Inc., New Haven, CT
 Conservation Technology Support Program, San Francisco, CA
 Consumer Debt Reduction Institute, Rockford, IL
 Coral Park Baseball Booster Club, Inc., Miami, FL
 Corpus Christi Foundation of Holland/Zeland, Holland, MI
 Courts in Session, Inc., Lexington, KY
 Cove Foundation, Inc., Key Largo, FL
 Creators Gift 137, Deltona, FL
 Crichton Economic Development, Inc., Crichton, AL
 Cunningham Charitable Group, Los Angeles, CA
 D C Public Charter School Resource, Washington, DC
 Daniel Andresen Foundation, Dekalb, IL
 Dansarte, Inc., Burlington, VT
 Dare to Dream, Inc., New York, NY
 Darke County Search & Rescue, Inc., Greenville, OH
 David H. Jones Ministries, Springfield, MO

Davis Dimension Christian Womens Organization, Incorporated, South Holland, IL
 Daytona Beach Housing Development Corporation, Daytona Beach, FL
 Deaf and Hard of Hearing in Government, Inc., Washington, DC
 Delco Associates Limited, Quincy, MA
 Desoto Community Economic Development Foundation, Inc., Mansfield, LA
 Detroit Black Womans Health Project, Detroit, MI
 Detroit Food Security Council, Troy, MI
 DHS Baseball Boosters, Duncanville, TX
 Direct Action, Inc., El Cajon, CA
 Dominican Republic Health Education Language Project, Gainesville, FL
 Down Syndrome Association of Polk County, Lakeland, FL
 Downtown Miami Transportation Management Association, Inc., Miami, FL
 Eagle Heights, Boise, ID
 Eastern Market Community Advisory Committee, Washington, DC
 Eastside Cardinals, Detroit, MI
 Ed Rimer Ministries, Inc., Albuquerque, NM
 Edgewood Elementary School Parent Teacher Organization, Moriarty, NM
 Eduskate Foundation, Inc., Boca Raton, FL
 El Paso Barrios Unidos, El Paso, TX
 Elohim Outreach Center, Hartsville, SC
 Eluzai, Inc., Riverdale, GA
 Empact Southeast Alabama, Inc., Dothan, AL
 Empty Arms Foundation, Inc., Hackensack, NJ
 Encore Theatre, Inc., Lucas, TX
 Endless Mountains Theatre Company, New Milford, PA
 Ephesus Road Housing Corporation, Raleigh, NC
 Epic Blitz Soccer, Harpers Ferry, WV
 Evangelique Economic Development, Inc., Delray Beach, FL
 Evin Thayer Scholarship Fund, Houston, TX
 Eye of the Storm, Bowie, MD
 Fabulous Feet Parents Club, Brentwood, CA
 Familia Unidas De Val Verde County, Del Rio, TX
 Faubourg Theatre, Inc., Hanover Park, IL
 FertilityCare Centers International, Inc., Omaha, NE
 Fido in Prospect Park, Brooklyn, NY
 Fighting for Equality in Allocation of Textbooks, Inc., Roosevelt Island, NY
 Five Thousand Orphans, Arlington, VA
 Flora D. Parrish Foundation, Tucson, AZ
 Florida West Coast Resource Conservation & Development Council, Ellenton, FL
 Follow Your Dream, Inc., Methuen, MA
 Fort Collins International Visitors Council, Fort Collins, CO
 Fort Worth Rugby Football Corporation, Fort Worth, TX
 Foundation Ridge Housing Corporation, Raleigh, NC
 Friends for Christmas at the Zoo, Inc., Ltl Suamico, WI
 Friends of Abused Children Everywhere, Inc., Blanco, TX
 Friends of Crest, El Cajon, CA
 Friends of Frederick County Public Libraries, Inc., Frederick, MD
 Friends of Mama D, Inc., Roseville, MN
 Friends of the Globe Public Library, Globe, AZ
 Friends of the Grand County Childrens Justice Center, Moab, UT
 Fundacion Boriqua, Inc., Oviedo, FL
 Future American Scientists and Technologists, Inc., Tulsa, OK
 Future Awareness, Oakland, CA
 Gateways Incorporation, Boston, MA
 Gator Country Resource Conservation & Development Council, Inc., Live Oak, FL
 Generation Gerannomo, Philadelphia, PA
 Gentle Hearts Animal Shelter of Taylor County, Incorporated, Medford, WI
 Get Real Ministries, Jonesboro, AR
 GI Bill Alumni Association, Philadelphia, PA
 Glen Rose Youth Baseball Association, Glen Rose, TX
 Global Dialoge Institute, Gladwyne, PA
 Global Harmony Productions, Houston, TX
 Gods Special Care, Gary, IN
 Golden Triangle Public Improvement Corporation, Inc., Starkville, MS
 Good Son Ministries, Pelham, AL
 Goodvillage Foundation, Friendship, WI
 Grace House of Madison County, Inc., Anderson, IN
 Grand Glaice Safe Boating Association, Osage Beach, MO
 Grandview High School of Boca Raton, Inc., Boca Raton, FL
 Great Dane Rescue of WI, Inc., Stoughton, WI
 Great Falls Elks Lodge Charitable Corp., Great Falls, MT
 Greater Squaw Bay Association, Inc., Coeur D Alene, ID
 Greater Washington Shores Area Association of Orlando, Inc., Orlando, FL
 Green Mountain State Games, Winooski, VT
 Greer High School Alumni and Friends Association, Greer, SC
 Guardettes of Orange County, Inc., Garden Grove, CA
 Guest House, Inc., Dallas, TX
 Gull Lake Little League, Richland, MI
 Hamilton Diagnostics-Ellijay, Inc., East Ellijay, GA
 Hampton Supportive Housing, Inc., Glendale, CA
 Healthy Families Jacksonville, Inc., Jacksonville, FL
 Heart & Hands, Inc., Winterset, IA
 Heartwood Foundation, Seattle, WA
 Helendale Silver Lakes Little League, Helendale, CA
 Help, Inc., Atlanta, GA
 Help Other People Evolve, Inc., Oakland, CA
 H I G H, Inc., Missouri City, TX
 Historic Music Broadcasts, Inc., New York, NY
 Ho Okupu, Inc., Atlanta, GA
 Holmes Elementary Parent Teacher Group, Spokane, WA
 Homa Lusa Corporation, Richmond, CA
 Honorable Elijah Muhammad Educational Foundation, Chicago, IL
 Housing Services of Alabama, Inc., Dothan, AL
 Houston Repertory Theatre, Houston, TX
 Howard K. Russell Memorial Scholarship Fund, Chino Hills, CA
 Howell Wrestling Club, Inc., Howell, NJ
 Human Support Systems Foundation, Cleveland, OH
 I Am Somebody Pantry, Inc., Dallas, TX
 I Need a Miracle Foundation, Flippin, AR
 I C E P S Ltd., Ulman, MO
 Idaho Education Alliance for Solutions, Inc., Shelley, ID
 Image for Success, San Rafael, CA
 Immerse Yourself in Celebration, Inc., Ft. Lauderdale, FL
 Independence Preserve Our Legacy Foundation, Independence, IA
 Infants Palace Day Care, Inc., Raleigh, NC
 Informing Seniors in Crisis, Corona, CA
 Inneract Foundation, Inc., Marietta, GA

Innercircle - Integrating Spirituality and Healing, San Francisco, CA
 Institute for Computer Research and Jewish Jurisprudence, Inc., New York, NY
 Intalab, Inc., - International Affairs Laboratory for Research and Education, Oklahoma City, OK
 International Academy of Voice and Stage, Incorporated, Hollywood, FL
 International Court of the Environment Foundation, New York, NY
 International Design Center for the Environment, Raleigh, NC
 International Science Foundation of Cambridge, Somerville, MA
 International Womens Taekwondo Federation, Canoga Park, CA
 Investing in People, Arlington, TX
 Invisible Gift Foundation for Childrens Fund, Inc., Miami, FL
 It's A Wonderful Life, Midland Park, NJ
 Ja Dal Community Development, Inc., Shorter, AL
 Jack and Jill Daycare Preschool, Pine Bluff, AR
 Jacksonville Art Museum, Inc., Jacksonville, FL
 Jazz Center, Cambridge, MA
 Jendayi Home, Oakland, CA
 Jewish Armed Forces Association, Miami, FL
 JFJ Christian Foundation, Houston, TX
 Jim Pecota Ministries, Kent, WA
 Jo Ella Ellison Ministries dba Therapon Counseling Center, Austin, TX
 Joot Media Production, Bastrop, TX
 Joshua Faith Ministries, Kent, WA
 Joy Senior Apartments, Inc., Petersburg, WV
 Judo Affiliates of Michigan JAM, Southfield, MI
 Jump Start, Las Vegas, NV
 Junction City Swimming Pool & Community Center Foundation, Junction City, OR
 Kalamazoo Chapter of Te Links, Inc., Kalamazoo, MI
 Katies Kids, Philadelphia, PA
 Keylife Foundation, Encino, CA
 Keys, Inc., Virginia Beach, VA
 Kids Et Cetera Day Care Center, Inc., Brooklyn, NY
 Kids Tech the Cool School, Chicago, IL
 Kinship Institute, Santa Fe, NM
 Kiwanis Club of the Boulevard Amherst Foundation, Inc., Tonawanda, NY
 Klein Oak Area Swim Team, Inc., Spring, TX
 Klothes for Kids, Inc., Phoenix, AZ
 Kollel Torah Mitzion, Inc., Chicago, IL
 L. McNeese Ministries, Clarksville, TN
 Lake Prince Center, Inc., Newton, NC
 Lake Region Thunder Softball Boosters, Inc., Winter Haven, FL
 Lake Shore Charter Chapter Scholarship Fund, Oak Park, MI
 Landskroner Foundation for Children, Cleveland, OH
 Latchery, Inc., Ruston, LA
 Lathrop Tumbling Foundation, Rockford, IL
 Lawrence County School-to-Work, Inc., New Castle, PA
 L E A D Ministries, Inc., Washington, DC
 Leaping Frogs, Inc., Mattituck, NY
 Lebanon High School Sports Boosters, Inc., Lebanon, IN
 Les Ballets Grandiva, Ltd., New York, NY
 Liberty Elementary School District Educational Foundation, Buckeye, AZ
 Life Candle Light, Venice, IL
 Life Resources, Inc., Mandeville, LA
 Lightbox Films, Pleasanton, CA
 Little Bear Child Development Center, Waukegan, IL
 Long View Learning, Inc., Raleigh, NC
 Los Amigos Baseball Association of Santa Monica, Santa Monica, CA
 Los Angeles Chapter of National Football League Retired Players, Whitties, CA
 Los Angeles Community Chest, Los Angeles, CA
 Lost Voices Foundation, Inc., Staten Island, NY
 Lowell Community Charter School Friends, Inc., Lowell, MA
 Lubbock Korean Christian Fellowship, Lubbock, TX
 Luminous Group, Inc., New York, NY
 Mabak International, Los Angeles, CA
 Madison Aquatic Club, Inc., Madison, WI
 Mafio, Inc., Worcester, MA
 Major Taylor Alliance, Inc., Indianapolis, IN
 Make a Dream Come True Project Rhema Paradise for Street Children, St. Augustine, FL
 Malama Na Keiki Foundation, Honolulu, HI
 Mantech International Special Assistance Fund, Inc., Fairfax, VA
 Marion Youth Organization, Marion, TX
 Martin Luther King Cello Program, Santa Monica, CA
 Mary Elizabeth Baker Parent and Child Development Center, Long Beach, CA
 Mary Stewart Health and Education Foundation, Carson, CA
 Master Care Ministries, Minnetonka, MN
 Masters Plan Foundation, Scottsdale, AZ
 Matts House, Inc., Appleton, WI
 Mavericks Swimming Association, Half Moon Bay, CA
 Mechanicsburg Summer Youth Leagues, Mechanicsburg, OH
 Media, Houston, TX
 Media Knowledge, Incorporated, New Fairfield, CT
 Melador Foundation, Carson, CA
 Mennello Museum of American Folk Art, Inc., Orlando, FL
 Mentally Challenged Advocacy Council, Inc., Corpus Christi, TX
 Mercy Home Healthcare, Memphis, TN
 Mercy Road, Murrieta, CA
 Metropolitan Kappa Youth Development & Scholarship Foundation, Silver Spring, MD
 Metropolitan Oval Foundation, Inc., Brooklyn, NY
 Mexico Academy Educational Foundation, Mexico, NY
 Meyer Group, Incorporated, Key Biscayne, FL
 Michigan Intertribal Coalition of Ishpeming & Negaunee, Negaunee, MI
 Michigan Panthers Baseball Club, Inc., Wixom, MI
 Mid-Northeast Collaborative, Washington, DC
 Mid-Pinellas Homeless Outreach, Inc., St. Petersburg, FL
 Mid-Willamette Valley Senior Services Foundation, Salem, OR
 Middle Penninsula Hospice & Pallative Care, St. Stephens Church, VA
 Middle School Connection, Minneapolis, MN
 Midland Park Public Education Foundation, Inc., Short Hills, NJ
 Millenium Dance Syndicate, Inc., Delray Beach, FL
 Milton Avenue Community Association, Inc., Baltimore, MD
 Milton-Freewater Valley Swim Team, Milton Freewater, OR
 Milwaukee Swish, Inc., Milwaukee, WI
 Ministerio Economico Educativo, Chula Vista, CA
 Minnesota Skating Scholarship, Edina, MN

Mirror Image Education Thru Drama, Greenwood Village, CO

Mission That Cares, Inc., Catonsville, MD

Mississippi Propane Education and Research Council, Jackson, MS

Molly K. Gibson Memorial Scholarship Fund, Inc., Franklin, IN

Monumental Redevelopment Corporation, Memphis, TN

Moose Mountain Alpine Sports Club, Inc., Fairbanks, AK

Moshannon Valley Parent Teacher Organization, Houtzdale, PA

Mount Jumbo West Little League, Missoula, MT

Mountain Do Ers, Spanaway, WA

Mountain View Residential Homes, Inc., Clinton, TN

Ms Interact, Westchester, PA

MSU Ice Breakers Club, East Lansing, MI

Muhammad Development Corporation, Springfield, MA

Multi-Cultural Artists Organization, San Francisco, CA

Munuscong River Watershed Association, Kinross, MI

Museum of Human Rights, Union City, NJ

National Abuse Prevention Council, Costa Mesa, CA

National Association for Gifted Youth, Charlotte, NC

National Association of Farmers Market Nutrition Programs, Alexandria, VA

National Highway Traffic Safety Foundation, Inc., Englewood, FL

National Institute on Youth Camp Safety, Inc., Staten Island, NY

Ndu Time Inner City Youth Ministry, Wilmington, DE

Needham High School Parent Teacher Council Trust, Needham, MA

Nehemiah Group, Little Rock, AR

Neighbors Helping Neighbors Interfaith Volunteer Caregivers, Martinsburg, WV

Nelson Hockey Association, Inc., Arnold, MD

Nevada Museum of Aviation & Military History, Las Vegas, NV

New Art Music International, Bellingham, WA

New Canaan Soccer Association, New Canaan, CT

New Day Faith Foundation, Philadelphia, PA

New Directors Charity Group, Inc., Pacific Palisades, CA

New England Graduate Accounting Study Conference, Inc., Providence, RI

New Horizon Ministries, Inc., Chandler, AZ

New Initiatives Community Development Corporation, Washington, DC

New Jersey Hepatitis C Coalition, Inc., Toms River, NJ

New Life in Christ Ministries, Lanham, MD

New Mexico Alternative Transit, Santa Fe, NM

New River Jazz, Beckley, WV

New Rythms Foundation, Tiburon, CA

New Sudan-American Hope, Rochester, MN

Nguoi Viet Foundation, Westminster, CA

Nicaraguan Mission Project, Inc., East Amherst, NY

Nightingale Hospice, Sault Sainte Marie, MI

NM Crime Stoppers Commission, Albuquerque, NM

Noblesville Boys & Girls Club Auxiliary, Inc., Noblesville, IN

Noon, Inc., New York, NY

North American Youth Sports, Gurnee, IL

North Beach Kiwanis Foundation, Kitty Hawk, NC

North Carolina Advance Training Center, High Point, NC

North East Florida Resource Conservation & Development Council, Live Oak, FL

North Idaho Timber and Train Interpretive Center, Inc., Sandpoint, ID

North Santa Barbara County Substance Abuse Treatment Court Alumni, Santa Maria, CA

Northglenn Middle School Booster Club, Northglenn, CO

Nu Chapter of Chi Eta Phi Sorority, Inc., Miramar, FL

Nuestra Palabra Latino Care of Writers Having Their Say, Houston, TX

Nurturing Love, Inc., Humble, TX

Oak Grove Music Boosters, Concord, CA

Oakland Community Pools Project, Oakland, CA

Oakland Jazzthere Festival, Oakland, CA

Oakland Learning Center, Bel Tiburon, CA

Oasis Center for the Arts OTC, Glendale, AZ

Oklahoma Education Enhancement Foundation, Mustang, OK

Old Glory 2000, Irving, TX

On Solid Grounds, N. Charleston, SC

On Stage Productions, Inc., Fall River, MA

One Lord One Faith Development Corp., Chicago, IL

Open Classrooms Chartered A New Jersey Nonprofit Corporation, Baltimore, MD

Optimist Club of Chatham, Inc., Siler City, NC

Orange Villa Park Girls Softball League, Orange, CA

Organization for Educational & Economic Development, Highland Park, MI

Our Kids Our Future, Kalamazoo, MI

Owens Booster Club, Inc., Athens, AL

Pacific Rim Community Foundation, Costa Mesa, CA

Pacific Youth Ballet, Honolulu, HI

Pacifica Sea Lions Aquatic Club, Inc., Pacifica, CA

Padres De Familia for Un Futuro Mejor, Pacoima, CA

Pakistan Public Health Foundation, Inc., Baltimore, MD

Palm Beach Panthers Hockey, Inc., Wellington, FL

Panther Girls Basketball Association, Inc., Indianapolis, IN

Papillion Firefighters Foundation, Incorporated, Papillion, NE

Paramount Foundation, Bloomingdale, IL

Parent Information Network of Kentucky, Louisville, KY

Parents for Education, San Rafael, CA

Pasadena Lyric Opera, Inc., Pasadena, CA

Pathway Ministries, Ltd., Calais, VT

Pennsylvania Appalachian Capital Alliance, Pittston, PA

People Work for People, Tifton, GA

Perspective Publications, Inc., Santa Fe, NM

Phillips Tutoring-Learning Center, Inc., Owensboro, KY

Pillars of the Community, Inc., Wallingford, PA

Pine Bush Girls Softball League, Inc., Guilderland, NY

Pinellas Park Middle School Music Boosters, Inc., Pinellas Park, FL

Pleasant House Recovery, Inc., Louisville, KY

Polar Path Communications Corporation, Anchorage, AK

Police Activities League of Sherwood, Sherwood, OR

Pompano Beach Cultural Arts Foundation, Inc., Pompano Beach, FL

Positive Solutions, Inc., Tuscaloosa, AL

Postsecondary Education and Technology, Inc., Washington, DC

Preferred Credit Management, Inc., Phoenix, AZ

Primary Healthcare Prevention and Education Foundation for Africa, Southfield, MI

Prisma Zona Exploration De Puerto Rico, Inc., Santurce, PR

Project Christian Care, Flagstaff, AZ

Project Steamboat, Sumrall, MS

Project S T O R M, Inc., Evans, GA

Projects, Inc., Washington, DC

Providers Group, Inc., Milwaukee, WI

Q Cinema, Inc., Fort Worth, TX

Quad Cities Education Incentive, Davenport, IA

Quad City Reds, Rock Island, IL

Queens Division Hatzolo, New York, NY

R. L. Alford Scholarship Foundation, Conway, SC

Rainbows and Sunshine for Kids, La Quinta, CA

Rainier Valley Community Development Association, Seattle, WA

Ralph E. Noddin Home and School Club, San Jose, CA

Ranger Foundation, Inc., Portsmouth, NH

Reach Community Health Foundation, Inc., North Adams, MA

Recycle Otesgo County, Gaylord, MI

Reformers Ministries International, Inc., Bronx, NY

Rehoboth Youth Basketball, Inc., Rehoboth, MA

Relief Alliance, Provo, UT

Renaissance Corporation of Albany, Albany, NY

Richard Burdell Memorial Foundation, Portland, OR

Right Move Support Law Enforcement, Inc., Sonora, CA

River of Light Enterprise, Inc., Fredericksburg, VA

Rochester Flute Association, Inc., Fairport, NY

Rockland Affordable Housing, Inc., Monsey, NY

Rodney Dangerfields Respect Foundation, Beverly Hills, CA

Rose City Chamber Orchestra, Portland, OR

Rose Education Center, Portland, OR

Rotary Club of Lynbrook East

Rockaway Charitable Foundation, Inc., Lynbrook, NY

Round Valley Housing Management Corporation, Pinon, AZ

Rude Mechanical Productions, Okemos, MI

Rural Alabama Area Health Education Center, Tuscaloosa, AL

Sacramento Southern Gospel Music, Sacramento, CA

Sacramento Works, Inc., Sacramento, CA

Safe Community Coalition of Lapeer County, Lapeer, MI

Safer-Teens, Inc., Elberton, GA

Safetied International, Boulder Creek, CA

Sagola Fire Department Auxiliary, Channing, MI

Sailing Development Fund, Detroit, MI

San Joaquin Student Athletes, Stockton, CA

San Pedro Teen Center, San Pedro, CA

Sandough Komak Be Masajed Va Madares, Inc., New York, NY

Saving Soles Foundation, Chicago, IL

Schererville Splash, Schererville, IN

Schlenker-Farmer Management Association, Inc., Collingsworth, NJ

Scioto Ridge Parent Teacher Organization, Powell, OH

Scottown Area Community Food & Clothing Bank, Scottown, OH

Select F C, Libertyville, IL

S E N D Ministry, Whitewright, TX

Seniorlife of New England, Providence, RI

Shelter Hawaii, Honolulu, HI

Shenandoah County Thrift Store, Inc., Woodstock, VA

Shine Publications, Inc., Richmond, VA

Shoreline Recreational Support Services, North Branford, CT

Silicon Valley Visual Arts, Inc., Palo Alto, CA

Sims' Institute, Inc., Montgomery, AL

Sisters Healing Sisters in the New Millenium, Houston, TX

Sisters of Joy, Inc., Houston, TX

Sky High Broadcasting, Inc., El Paso, TX

Society for Human Kindness, Inc., Bethesda, MD

Socrates Opportunity Scholarship Foundation, Calabasas, CA

Software for Seniors, Inc., Seminole, FL

Solutions Behavioral Health Care Professionals, Moorhead, MN

Somerset County Cultural Arts Center, Inc., Bound Brook, NJ

Sonny Parker Youth Foundation, Inc., Chicago, IL

Southeast AIDS Project, Poplar Bluff, MO

Southeastern Amateur Hockey Association, Inc., Columbia, MD

Southern California Waves, Santa Barbara, CA

Southern Tech. Apparel & Textile Education Foundation, Inc., Atlanta, GA

Southern Wyoming Intertribal Foundation, Cheyenne, WY

Southwest Mississippi Adult Services, McComb, MS

Spirit of Youth Baseball, Inc., Vero Beach, FL

Sports and Recreation Authority, Ltd., St. Louis, MO

St. Bruno School Foundation, Whittier, CA

St. Croix Valley Juniors, Stillwater, MN

St. Francis Xavier Home & School Association, Inc., Brunswick, GA

Stand and be Counted, Palmdale, CA

Stanley Grierson Nature Foundation, Bass Harbor, ME

Staples of Life Foundation, Dallas, TX

Starbase, Inc., Beaufort, SC

Step Into the Light Day Care Center, Inc., Memphis, TN

Strafford Community Betterment Team, Strafford, MO

Stuart Wrestling Club, Palm City, FL

Suisun Valley Parent Club, Fairfield, CA

Summerdance Santa Barbara, Santa Barbara, CA

Sun City Hoops Girls Basketball Club, El Paso, TX

Sun Coast Resource Conservation & Development Council, Inc., Live Oak, FL

Sunflower County Crimestoppers, Inc., Indianola, MS

Super Kids International, Yakima, WA

Suwanee Area Little Theatre, Inc., Suwanee, GA

Svenskarnas Dag Girls Choir, Eagan, MN

Synchro Saint Louis, Ballwin, MO

Tampa Bay Reads, Inc., Tampa, FL

Tate White & Smith Association for Community Development, Inc., Steelton, PA

Tazewell County Kids Wrestling Club, Pekin, IL

Team Fast Pitch Softball, Sarasota, FL

Technology R&D, Inc., San Luis Obispo, CA

Teen Community Forum, Inc., Dayton, MD

Temecula Valley Grizzlies Baseball Club, Temecula, CA

Tender Loving Pets, Saint Charles, MO

Texas Israel Resource Fund, Inc., Houston, TX

Texas Music Hall of Fame Foundation, Inc., Austin, TX

Therapeutic Art Program of Beaufort County, Beaufort, SC

Tikar, Inc., Temple, TX

Timestep Players Educational Childrens Theater, Oviedo, FL

Tom Bradley Library Foundation, Burbank, CA

Total Impact Center for Youth, Houston, TX

Touch N Tutor Research and Development Foundation, New York, NY

Transformation Titusville Coalition, Inc., Titusville, FL

Transitional Housing Corporation of Cass County Indiana, Logansport, IN

Tres Dias Central Georgia, Inc., Warner Robins, GA

Tri-Ad Veterans League, Dorchester, MA

Tri-City Project T.E.A.M., Winston-Salem, NC

Tri County Childrens Advocacy Center, Lafayette, AL

Tri-Scue, Ltd., Canyon Country, CA

Tsunami on the Square, Prescott, AZ

Tucson Mormon Battlion Monument Foundation, Tucson, AZ

Turn in Around, Inc., Nashville, TN

Turtle Island Institute, Carlsbad, CA

Two Worlds United, Simi Valley, CA

United Fishing Association Foundation, Inc., Tuckahoe, NY

United Ministries, Inc., Buckeye, AZ

Unlimited Outreach, Tylertown, MS

Upper Kanawha Valley Enterprise Community, Inc., Cabin Creek, WV

Urban Action Engine, Inc., Lake Oswego, OR

Urban Aspirations, San Francisco, CA

Urban Choice Community Development Corporation, Picayune, MS

Urban Intervention Community Center, Inc., Detroit, MI

Urban Wellness Institute, Inc., Los Angeles, CA

Urban Youth Outreach, Inc., Wind Gap, PA

Ventura Breakers Basketball Club, Ventura, CA

Venture Ministries, Lake Oswego, OR

Vermont Mobile Imaging, Inc., Burlington, VT

Viet Nam E R A, O Fallon, MO

Village Hands Resource Center, Inc., Conover, NC

Violeta Barrios De Chamorro Foundation, Inc., Pittsburgh, PA

Virginia Felder-Pipkins Care Center, Indianapolis, IN

Virginia Storm, Inc., Chesapeake, VA

Virtual Christianity, Inc., Los Angeles, CA

Visions Plus Community Development Corporation, Cocoa, FL

Voice of Life World Outreach Ministries, Inc., Jacksonville, FL

Volunteers for Students Foundation, Algonquin, IL

Volunteers of Africa, Inglewood, CA

Waking the World Foundation, Bloomfield, MI

Warr-Women at Real Risk, Washington, DC

Warren-Bradley County Civic League, Warren, AR

Waterheart International, Inc., Scottsdale, AZ

Watermark Pictures, Inc., San Francisco, CA

Way to Be Educational, Inc., West New York, NJ

Webb Bridge Park Community Playground, Inc., Alpharetta, GA

Wellington Childrens Association, Clinton, WA

Wesley Youth Foundation, Inc., Jackson, MS

West Alabama Child Nutrition, Eutaw, AL

West Columbus Development Corp., Cerro Gordo, NC

West High Alumni Athletic Assn., Anchorage, AK

West Houston Dance Company, Houston, TX

Westbank Community Youth Association, Austin, TX

Western New York Soccer Association, Inc., Hilton, NY

Wild Heart Animal Rescue, Yucca Valley, CA

Wildcat Booster Club, North Bend, WA

Wireless Consumers Alliance, Inc., Del Mar, CA

Wisconsin Crime Prevention Practitioners Association, Inc., Kenosha, WI

Wisconsin Self Help for Hard of Hearing People, Minocqua, WI

Wolverine Basketball Association, Duluth, GA

Women in Need, Seattle, WA

Words on Dance, San Francisco, CA

World Limb Project, Fayetteville, NC

Worldstories, Inc., Oakland, CA

XLR8, Midland, TX

Youth Emergency Shelter Services, Inc., Detroit, MI

Youth of the Beaches Arts Guild, Inc., Jacksonville Beach, FL

Youth Rebuild, Inc., Bridgeport, CT

Youth Recreation Association of Hobe Sound, Inc., Hobe Sound, FL

Youth Vision, Inc., College Park, MD

Zhi-Qing Association of Southern California, Temple City, CA

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.