

Foundations Status of Certain Organizations

Announcement 2004–94

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:

20th Century Legends Museum, Inc.,
Indianapolis, IN
Abundant Life Community Services, Inc.,
Brooklyn, NY
Age of Awareness, Inc., Bowie, MD
Alice-in-Wonderland Volunteer Service,
Inc., Las Cruces, NM
Alpha Omega Family Ministries, Inc.,
Irvine, CA
Alumni Association of Hunter College
of the City University of New York,
New York, NY
American Academy of Distance Learning
& Training, Inc., Valley City, ND
American Foundation for Disabilities
Service, Inc., Massapequa Park, NY
American Friends of Shefa Chaim
Vrachamim, Brooklyn, NY
American Friends of the Pushkin
Museum, Inc., New York, NY
Amkar Competition Team, Inc.,
San Antonio, TX
Argentine Professionals Association,
Santa Fe Springs, CA
Association of Disabled Veteran Business
Enterprise Networks, Sacramento, CA
Ayl-Rams, Aurora, CO
Bachman Lake Foundation, Dallas, TX
Barcare, Inc., Douglasville, GA
Barrow Curling & Hockey Association,
Barrow, AK
Better Beginnings Corp., Pittsburgh, PA
Beyond the Wilderness, Inc.,
Tecumseh, OK
Brain Friendly Learning Corporation,
Flint, MI
Bright Dreams International, Austin, TX
Broomfield Youth Football Association,
Broomfield, CO

Center for Cultural Awareness in Global Business, Inc., New York, NY

Center for Family Enrichment, Tampa, FL

Chestertown Arts League, Inc., Chestertown, MD

Child Development Foundation, Herndon, VA

Children's Church Hospital, Inc., Orlando, FL

Childrens International Experiential Learning Organization, Incorporated, West Palm Beach, FL

Circulo De La Vida Corporation, Miami, FL

Coachella Valley High School Band Boosters, Thermal, CA

Coon Rapids-Bayard Educational Corporation, Coon Rapids, IA

Cotulla Housing Assistance, Cotulla, TX

Davis & Dingle Health Institute, Cola, SC

D.A.V.K.A.T. National Ministries, Inc., Paducah, KY

Delaware River Steamboat Floating Classroom, Inc., Princeton, NJ

Demon Busters Strategic Swat Team, Palmdale, CA

Dorough Lupus Foundation, Palm Bay, FL

Ebenezer Childrens Estate, Inc., Brooksville, FL

Economic Development Institute, San Diego, CA

Education Advancement Pre-School Day Care & Tutoring Center, Shreveport, LA

Education Foundation, Inc., Montgomery, AL

EF Low Income Housing Incorporate, Los Angeles, CA

EGBA Association of Florida, Inc., North Miami Beach, FL

Eleanor Richards Johnson Foundation, Inc., Lake Worth, FL

End Time Ministries, Inc., Miami, FL

Ethiopian Community of South Florida, Inc., Miami, FL

Evin Thayer Scholarship Fund, Houston, TX

Expanded Horizons, Inc., Brackettville, TX

Faith Works Academy, Hurst, TX

Families & Friends of Murder Victims, Fairfield, CA

Family Life Foundation, Englewood, CO

FASA, Inc., Laredo, TX

Fatima Journey Foundation, Beverly Hills, CA

Feline Rescue League, Inc., Islamorada, FL

First Responder Institute, Inc., Burtonsville, MD

First Step to Freedom, Inc., Rosedale, NY

Florida Farmworkers Housing Coalition, Inc., Ft. Lauderdale, FL

Florida Reef Foundation, Inc., Palm Beach, FL

Freemans Outreach Center, Inc., Memphis, TN

Friends of Honduras, Portland, OR

Friends of Public Art, Inc., Miami, FL

Friends of the Chapel in the Park, Inc., Huntsville, AL

Friends of the Library of Pompano Beach, Pompano Beach, FL

Friends of the Ripon Seniors Center, Ripon, CA

Fundacions Cultural Hispanoamericana, Inc., Miami Beach, FL

Future Leaders of Elmore Co., Inc., Wetumpka, AL

Future Visions Youth Development, Inc., Boynton Beach, FL

General European Ministries, Inc., Hattiesburg, MS

Gentle Resettlement-Independent Living for the Elderly, Gautier, MS

Glendora Economic and Community Development, Inc., Glendora, MS

Good Grief Ministries, Inc., Rancho Cordova, CA

Good Samaritans of San Diego, Ramona, CA

Gospel Travelers Ministry, Inc., Indianapolis, IN

Grand Oak Wildlife Preservation Park, Inc., Mobile, AL

Grand Village of the Kickapoo Park Foundation, Leroy, IL

Grandparents Empowerment Media, Susanville, CA

Great Family Tree, Incorporated, Selma, AL

Great Western Development Corporation, Inc., Birmingham, AL

Greater Hope Life Center, Inc., New York, NY

Greater New Zion Hope Outreach Ministries, Pompano Beach, FL

Haitian Outreach Partnership for Empowerment, Inc., Lauderdale, FL

Happy Angels, Inc., Miami, FL

Harvest Community Development, Inc., Ft. Lauderdale, FL

Haven West, Inc., Edmond, OK

Healing Channel, Venice, CA

Health Care Assistance Foundation, Inc., Boston, MA

Health Flight, Inc., Boca Raton, FL

Helping Hand Foundation, Boxborough, MA

Hemingway Community Development Corp., District Heights, MD

Higher Power Ministries, Inc., Miami Lakes, FL

Hijrah House, Oakland, CA

Hillview Foundation, Birmingham, AL

Horticultural Exchange International, Inc., Saint Paul, MN

House of Outreach, Inc., Woodbine, GA

Huguenot Society of Great Britain and Ireland, London, United Kingdom

I Am Just Me, Inc., Richmond, CA

Ikhtius International, Inc., Sacramento, CA

Impacto De Vida, Inc., Philadelphia, PA

Incentive Ranch, Inc., Houston, TX

Incentive Ranch, Inc., Katy, TX

Independent Living for Senior Citizens, Inc., St. Thomas, VI

Indian River Institute, Ft. Pierce, FL

Indiana National Football League Players Association Foundation, Inc., Bloomington, IN

Indiantown Education Coalition, Inc., Indiantown, FL

Institute for Applied Research, Atlanta, GA

Institute for Democracy in Cuba, Inc., Miami, FL

International Glaucoma Foundation, Inc., Queens Village, NY

International Scholars & Associates, Los Angeles, CA

Island Music Awards, Inc., Davie, FL

Italia Italia Foundation, Inc., Miami Beach, FL

Ixcan Foundation, Santa Fe, NM

JC1 Lord Ministries, Kennesaw, GA

Jewish Institute for the Arts, Inc., Boca Raton, FL

Joyce Community Services, Inc., Compton, CA

Just Ride on Foundation, Inc., Hialeah, FL

Kaz Community Development Corporation, Chicago, IL

Kelseyville Youth Center, Kelseyville, CA

Kerusso Ministry, Inc., Ripley, MS

Kid Biz Child Care & Consultant Services, Inc., Greenville, MS

Kids R Us 1, Inc., Brooksville, MS

La Sierra Fire Company, Oregon House, CA

Lawyers for Getting Offenders Off Drugs Good, Inc., Alexandria, VA

Leadership Tomorrow Foundation,
Republic, MO

Lee's Family Foundation, Fremont, CA

Leichner-Lerner Foundation,
Celebration, FL

Light of the World - Radio Church, Inc.,
Gonzales, CA

Lighthouse for the Lamb Ministries, Inc.,
Plant City, FL

Lita Del Real Foundation, Inc., Miami, FL

Literary Society, Inc., Fort Myers, FL

Little Less Academy, Delray Beach, FL

Little Rock Angels Youth Center
CDC Ultimate Sports Connections,
Little Rock, AR

LS Daycare College, Inc., Belle Glade, FL

Lucerne Valley Citizen on Patrol Unit
414, Lucerne Valley, CA

Lucy Unique, Inc., Mobile, AL

Mahabere-Selam Ethiopian Youth Bible
Ministry, Inc., Arlington, VA

Manchineel Chutney Theater, Inc.,
St. John, VI

Manhattan Youth Baseball League,
New York, NY

Maranatha Ministries, Hollidaysburg, PA

Mel Collins Memorial Childrens
Foundation, Inc., New York, NY

Merit Foundation, Inc., Phelan, CA

Meta Morphosis, Massillon, OH

Mira Costa Softball Booster Club,
Manhattan Beach, CA

Mitochondrial Support Group of Florida,
Inc., West Palm Beach, FL

Mobile Magic Land, Inc., Mobile, AL

Monroe County Girls Fast Pitch Softball
Association, Monroeville, AL

Moreno Valley Arts Association,
Moreno Valley, CA

Motivating and Affirming the Genius in
Children Magic, Bowie, MD

MS Coalition for Community Welfare,
Meridian, MS

Mt. Calvary Community Development
Corporation, Inc., Belle Glade, FL

Muscle Shoals Association of
Ministers-Musicians, Inc., Florence, AL

Muslim Family and Children Services,
Seattle, WA

Napa Valley Community Theater,
Rutherford, CA

National Association of College Students,
Ft. Myers, FL

National Center for Advanced Marine
Applications, Inc., Mobile, AL

National Center for Preservation of
Traditional American Family Values,
Las Vegas, NV

National Housing and Neighborhood
Development Corporation,
Des Moines, IA

National Paleolithic Society, Houston, TX

National Youth Foundation, Glendale, CA

NCRT, Inc., Eureka, CA

Neighborhood Wholistic Alliance
Development Corporation, Inc.,
Philadelphia, PA

New Horizons Institute, Los Angeles, CA

New Horizons Ministries International,
Oxford, AL

Newburgh Baseball Boosters Club,
Newburgh, NY

Noahs Ark, Long Beach, CA

North Bay Environmental Institute,
Mill Valley, CA

North Tennessee Workforce Board, Inc.,
Clarksville, TN

Northwood Preserve Association, Inc.,
West Palm Beach, FL

Oasis Child Development Center, Inc.,
Coral Springs, FL

Organizacion La Barca Jalisco, Inc.,
Huntington Park, CA

Ouachita Mountains Biological Station,
Shreveport, LA

Palm Beach Benefit, Inc., Wellington, FL

Palm Beach County Business Incubator,
Inc., West Palm Beach, FL

Papa's Ark of Safety, Inc., Atoka, OK

Paradise Dive Adventure & Aquarium,
Bentonville, AR

Pass the Word, Central Point, OR

Pawnee Pioneer Trails Scenic and Historic
Byway Council, Inc., Sterling, CO

Ponderosa Learning Center,
Greenwood, MS

POOCH, Inc., Skokie, IL

Positive Hispanic Women, Inc.,
Hialeah, FL

Preservation and Restoration Initiatives
for Developing Eastside, Buffalo, NY

Primary Homes, Inc., Whittier, CA

Pro Viviendas V, Inc., Canovas, PR

Project Mac, Inc., West Palm Beach, FL

Project Mexico, Sandy, UT

Prostate Cancer Foundation, Inc.,
Portland, OR

Puppy Hill Farm Animal Rescue, Inc.,
Melrose, FL

Quality Housing Foundation I, Inc.,
Atlanta, GA

R R R Services, Inc., Miami, FL

Raggedy Ann Day Care Center,
Moorhead, MS

Rainbow Bridge Communities,
Michigan City, IN

Read a Lot, Inc., Jackson, MS

Recovery Ministries, Inc., Troup, TX

Recue of Love, Inc., Canton, GA

Redirections, Inc., Midland, MI

Resurrection Baptist Church
Community Development Corporation,
Philadelphia, PA

Richard and Catherine H. Gottfred
Foundation, Golf, IL

Richmond Steelers Youth Football
Association, Richmond, CA

River of Life Ministries, Inc.,
Fort Myers, FL

River Road Museum – Shell Norco,
Norco, LA

Riverwood Neighborhood Alliance, Inc.,
Nashville, TN

Robert L. Banks Jr. Outreach Ministries,
Inc., Pahoee, FL

Rosebush Interfaith Retirement
Community, Rosebush, MI

Sacramento Component Choir,
Sacramento, CA

Sacramento Resources Association,
Sacramento, CA

Sacramento Sickle Cell, Inc.,
Sacramento, CA

Safe Driver Express, Inc., Lake Park, FL

Saint Marys Garden of Hope,
Downey, CA

Sal Bosco Memorial Scholarship
Foundation, Inc., Coral Springs, FL

San Gabriel Friendly Family Medical
Group, Long Beach, CA

S A N E, Inc., Boca Raton, FL

Sara Domb Torah Fund, Inc.,
New York, NY

Seed Time, Inc., West Palm Beach, FL

Sena Foundation, Inc., Sweetwater, FL

Sheila and Jeffrey Lane Foundation,
Woodland Hills, CA

Shipleigh Village Community Development
Corporation, Wilmington, DE

Silver Chair Ministries, Birmingham, AL

Solomon Chapel Community
Development, Incorporated,
Cleveland, MS

Sonoma Bear Flag Foundation,
Sonoma, CA

Soul Corporation, Windsor Mill, MD

Soulfire Creative Center, Inc.,
Springdale, UT

South Fork Mountain Defense, Inc.,
Mad River, CA

South Valley Rio Grande Performing Arts
Foundation, Albuquerque, NM

Southern Arizona Warbirds, Inc.,
Tucson, AZ

Southern Disability Foundation, Inc.,
Montgomery, AL
Spindrift Research & Development, Inc.,
Ft. Lauderdale, FL
St. Stephens Revitalization Community
Development Corporation,
Elizabeth City, NC
Star Ministries, Inc., Madisonville, KY
Steeple Economic Community
Development Corporation, Inc.,
Shreveport, LA
Sunrise Day Care Center, Inc.,
St. Thomas, VI
Sunshine Leisure Care, Inc.,
West Palm Beach, FL
Teen Relief, Inc., Bradenton, FL
Theater With Your Coffee, Inc.,
Miami, FL
Thee Unlimited Outreach Ministries
and Apocalypse Church, Inc.,
Hollywood, FL
Tri-Cities Animal Shelter, Richland, WA
Tri County Veterans Outreach,
Colville, WA
Tri County Veterans Outreach, Evans, WA
Trinity Bethel, Inc., Houston, TX
Trinity Housing Development, Inc.,
Atlanta, GA
T R I P Plus, Las Vegas, NV
TSCD, Inc., Cordova, TN
Turtle Cove Retreat, Inc., Corryton, TN
Ukrainet Corporation, Inc.,
North Miami, FL
Universal Health Education Foundation,
Oakland, CA

Universidad De Palermo Foundation,
Miami, FL
Village Mission Service, Inc., Miami, FL
Virgin Islands Americas Cup Foundation,
Inc., St. Thomas, VI
Vision & Wisdom, Inc., Moultrie, GA
Vision Community Services, Inc.,
Alta Loma, CA
Vision of Hope for Youth, Richmond, CA
V I S I O N S Broward County, Inc.,
Ft. Lauderdale, FL
Vocational Rehabilitation Equity
Assistance Program, Norfolk, NE
Volunteers for Ontario, Inc.,
Canandaigua, NY
W P A Section on Interdisciplinary
Collaboration, Inc., Buffalo, NY
Warehouse Repertory Theatre,
Fort Bragg, CA
WARR - Women at Real Risk,
Washington, DC
Warriors Outreach Center, Inc.,
Houston, TX
We Care Scholarship Fund, Inc.,
Tuscaloosa, AL
West Palm Beach Independent Film
Festival, Inc., West Palm Beach, FL
Westhaven Artists and Crafters,
Trinidad, CA
Weston Lakes Women's Association
Community Foundation, Inc.,
Fulshear, TX
Wheelin Sportsmen of America, Inc.,
Johnston, SC
Word Team Ministries, Inc., Jenks, OK

Work of Art Program, Inc.,
West Palm Beach, FL
World Education Fund for Women,
Rochester, NY
World EOD Foundation, Inc.,
Coral Gables, FL
World Wide Communion,
Grand Junction, CO
Worldwide Miracle Revivals, Inc.,
Tuscaloosa, AL
Yad Chaim, Inc., Brighton, MA
Yoknapatawpha Exotic Animal Refuge,
Inc., Oxford, MS
Youngshine Media, Inc.,
West Caldwell, NJ
Youth Educational Studies,
New Orleans, LA
Zoya Ministries, Inc., Plano, TX

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.
