

Foundations Status of Certain Organizations

Announcement 2005-7

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:

2111 Foundation for Exploration,
La Jolla, CA
Access to Lifelong Fitness, Inc.,
Santa Barbara, CA
African Heritage Association,
Houston, TX
African Pastors Training Institute, Inc.,
San Jose, CA
Alexander Foundation, Houston, TX
Alpha Beta Sigma Chapter Scholarship
Fund, Houston, TX
American Bicycle Racing, Incorporated,
Tinley Park, IL
American Indian Wilderness School,
Nederland, CO
Anderson-Terrell-Keller Community
Development Corporation,
New Orleans, LA
Angel Academy, Inc., Houston, TX
Angels Way Group Home,
Los Angeles, CA
Apple-Barrell Foundation, Inc.,
Houston, TX
Arctic Cultural Institute of the United
States, Greenwood Village, CO
Arise Woman Arise, Dallas, TX
Athena Art Project, Houston, TX
Aurora Project, Aurora, CO
Ayl-Rams (Aurora Youth League-Rams
Football/Baseball, Aurora, CO

Backcountry Horsemen Education Foundation of America, Garham, WA
 Big Country Boys Productions, Inc., Abilene, TX
 Big Island Residential, Inc., Honolulu, HI
 Born Again Marriages, Inc., Sonora, CA
 Brighter Beginning Community Development Corporation, Cedarhill, TX
 Broken Promises, Inc., Richardson, TX
 Bucket Productions, Dallas, TX
 California Latino Agricultural Association, Watsonville, CA
 California Wild Mustang & Burro Sanctuary, Sequim, WA
 Camp Hope America, Inc., Arroyo Grande, CA
 Caption Works of the Deaf, Inc., Farmington Hills, MI
 Castaway Ministry International, The Woodlands, TX
 Cedar Crest Community Development Corporation, Dallas, TX
 Celama Educational Charities Tr., Sugar Land, TX
 Center for Non-Profit Organization Development, Inc., Houston, TX
 Center of Hope, Inc., Long Beach, CA
 Central America for Christ, Sugar Land, TX
 Central California Down Syndrome Foundation, Sunnyvale, CA
 Champions for Kids, Incorporated, Raleigh, NC
 Chardi Kalaa Sikh Community Center, Palo Alto, CA
 Cheltenham York Road Nursing and Rehabilitation Center, Inc., Philadelphia, PA
 Childrens Art Car Project, Houston, TX
 Childrens Home Society Services of North Florida, Tallahassee, FL
 Christian Challenge of Modesto, Modesto, CA
 Chrysalis, Inc., Denver, CO
 Citizens for Childrens Rights, Cheyenne, WY
 Citizens for the Carpinteria Bluffs, Inc., Carpinteria, CA
 City County Preservation Committee, Marlowton, MT
 City Gates Ministries, Inc., Houston, TX
 City of Dreams, Golden, CO
 Colorado Center for Healthy Communities, Denver, CO
 Colorado General Aviation Council, Inc., Englewood, CO
 Community Hospice Memorial Foundation, Inc., Denver, CO
 Conadec, Kingwood, TX
 Concrete Classic, Inc., Coralville, IA
 Dalhart Hispanic Organization, Inc., Dalhart, TX
 Dallas First Priority, Plano, TX
 Dal-Tex Computer Learning Center, Dallas, TX
 Delano Police Activities League, Delano, CA
 Dr. Watsons Neglected Patients, Broomfield, CO
 Education & Resource Center, Inc., Greenville, TX
 Educational Learning Opportunities Foundation, Richmond, VA
 El Gran Mandamiento, Inc., Merkel, TX
 El Rio Community Gymnasium Commission, Oxnard, CA
 Elite Houston, Inc., Houston, TX
 Embrace the Cross Foundation, Houston, TX
 Ephesus Outreach Ministries, Inc., Oklahoma City, OK
 Family Harvest Ministry, Dayton, TX
 Family Tree a Supervised Visitation Program, Cupertino, CA
 Farmington Valley Antiques Guild, Farmington, CT
 FDS Ministry, Chicago, IL
 Fifteen Twelve Foundation, Inc., Cripple Creek, CO
 Fifty-Fifty Leadership, Inc., Glendale, CA
 Final Destiny Ministries, Inc., Missoula, MT
 Food Fest, Inc., Beaumont, TX
 Forgotten Children, Fort Worth, TX
 Fort Bend Youth Foundation, Sugar Land, TX
 Forward USA, Inc., San Jose, CA
 Foundation for Literacy in Science and Technology, Houston, TX
 Foundation Prison Ministries, Inc., Grandview, TX
 Freedmans Foundation, Dallas, TX
 Fresno H.O.P.E. Animal Foundation, Fresno, CA
 Friends of the Library, Preston, ID
 Friends of the Waller County Library - Brookshire Branch, Brookshire, TX
 Friends of Weiser River Trail, Inc., Eagle, ID
 Garland Hispanic Business Resource and Community Center, Garland, TX
 Gerlena Griffin Foundation, Inc., St. Mary's, GA
 Gift to the World Ministries, Inc., Houston, TX
 Giving Stage, Inc., Boulder, CO
 Golden Triangle First Priority, Inc., Ogden, UT
 Greater Houston Sports Association, Inc., Houston, TX
 Greenbucks Foundation, Inc., Denver, CO
 Hackmaster Foundation, Clovis, CA
 Heal the Earth Celebration, Tucson, AZ
 Higher Ground Ministries, Inc., Monte Vista, CO
 His Mother Servants of the Holy Spirit, The Colony, TX
 His Way Community Development Organization, Los Angeles, CA
 Hispanic Education Scholarship, Inc., Fort Worth, TX
 Hispanic Firefighter of the Year Awards, Houston, TX
 Hispanic Nurses Association Houston Chapter - HNA Houston, Houston, TX
 Hmong Youth Foundation, Fresno, CA
 Holy Shroud Institute, Inc., Corvallis, OR
 Homeless Employment Resource Operation, Ventura, CA
 Hope Ward Scholarship Fund and Educational Assistance Program, Inc., Houston, TX
 House by the Side of the Road, Windsor, CO
 Houston Area Leadership Scholarship Fund, Inc., Houston, TX
 Houston Serving Needy Families, Houston, TX
 Howard County D-Fy-It, Inc., Big Spring, TX
 Hughson Police Department Reserve Fund, Hughson, CA
 Idaho Justice Center, Inc., Boise, ID
 Institute for Salubrious Living, Inc., Mabank, TX
 International Association of Geomagnetism and Aeronomy, Boulder, CO
 International Elephant Survival Foundation, Kountze, TX
 JIVA Institute for Vaisnava Studies, Inc., Visalia, CA
 Johnson County Emu Association, Cleburne, TX
 Josh the Cat Foundation, Boulder Creek, CA
 Journey Home, Seaside, CA
 Juventus F C, Inc., Spring, TX
 Kelly Village Resident Council, Inc., Houston, TX

Khalsa Religious & Cultural Corporation, Turlock, CA
 Kidswish Foundation, Humble, TX
 Kingsburg Community Educational Foundation, Kingsburg, CA
 Korea Liberation Association of San Francisco, Inc., Dublin, CA
 KRV Friends of the Animals A Human Society, Weldon, CA
 Lakewood Foundation, Dallas, TX
 LAO Community Cultural Center of Fresno, Clovis, CA
 Lasu Community Development, Inc., Houston, TX
 Laura Lynn Graef Swimming and Diving Scholarship Foundation, Houston, TX
 Lee Guardianship Services, Inc., Fort Myers, FL
 Lewis-Toran Retirement Community, Inc., Lufkin, TX
 Liberty Ministries, Inc., Agoura Hills, CA
 Lifework, Inc., Denver, CO
 Light of the Word Ministries, Inc., Houston, TX
 Lincoln Park Resident Council, Inc., Houston, TX
 Lion of Judah Ministries International, Fort Worth, TX
 Local Organizing Committee, Fresno, CA
 Lone Star Search and Rescue Dog Association, Houston, TX
 Loving Life Cancer Recovery, Inc., Irving, TX
 Marantha Ministries, Hollidaysburg, PA
 Matland Foundation, Houston, TX
 Matthew J. Dovey Difference Education Foundation, Englewood, CO
 Mayor Lee Duggan Scholarship, Sugar Land, TX
 Mentor Program, Aurora, CO
 Metro Foundation, Inc., San Jose, CA
 Mikes Place, Inc., Hurst, TX
 Mind & Spirit Counseling Center, Milpitas, CA
 Mindmender, Inc., Douglasville, GA
 Minh Van Foundation, Houston, TX
 Ministerio Evangelistico Revelacion, Porterville, CA
 Mission for Children Foundation, Ltd., West Sacramento, CA
 Moomoo Productions, Inc., Theatre for a New Day, Dallas, TX
 Mooney Grove Amphitheater Corporation, Hanford, CA
 My Father's House of Erie, Erie, PA
 Naomi's House, Inc., Dallas, TX
 National Aids Foundation, San Diego, CA
 Nautic Scepter, Gibraltar, MI
 No Pro Housing, Jackson, WY
 Noetic Center, Inc., Grand Junction, CO
 North Texas Families for Adoption, Dallas, TX
 Nursenet Community Medical Services, Inc., Dallas, TX
 Oduduwa of Houston, Inc., Houston, TX
 On His Way, Inc., Otis, MA
 One Hope, Fort Worth, TX
 Operation Hes My Brother, Memphis, TN
 Operation Second Choice, Newport Beach, CA
 Oriki Theater, Mountain View, CA
 Our Savior's Business, Inc., Baltimore, MD
 Outreached Hands, Inc., Houston, TX
 Palo Pinto Area Wildland Strike Team, Santo, TX
 Panhandle Military Veterans Awareness Association, Inc., Amarillo, TX
 Park Creek Housing, Inc., Wheat Ridge, CO
 PBL Institute for Innovative Learning, Marina, CA
 Pebaseman Development Agency, Lake Dallas, TX
 Peoples Help Institute, Melrose, PA
 Pet Psyc Youth Programs, Inc., Monterey, CA
 Plasticare of Kids, Inc., Engelwood, CO
 Playtime, Houston, TX
 Prairie House Home Agency, Plainview, TX
 Prairie House Retirement Living, Plainview, TX
 Pre-Admission Association, Honolulu, HI
 Pure Land Learning Center, Inc., Cupertino, CA
 Radian Water Polo Club, Santa Cruz, CA
 R A I N Team, Inc., Arlington, TX
 Recycled Technology for Education Foundation, Pueblo, CO
 Renewed Life, Irving, TX
 Resource Centers for the Insured, Arvada, CO
 Respite Services of Texas, Richmond, TX
 Roanoke Sports Association, Roanoke, TX
 Rockwall Jazz Softball Organization, Heath, TX
 Ruach Haaretz, Inc., Carmel, CA
 Safari Run, Anahuac, TX
 Safe View, Inc., Houston, TX
 Samurai Foundation, Santa Cruz, CA
 San Juan Performing Arts Foundation, Ridgway, CO
 Santa Barbara Flash Girls Basketball, Santa Barbara, CA
 Santa Cruz Athletic Training Support Program, Inc., Soquel, CA
 Santa Cruz Sailing Foundation, Santa Cruz, CA
 Save-Our-Sign Foundation, Bakersfield, CA
 Save Our Strays SOS, Galveston, TX
 Sereno W. & Doris L. Johnson Memorial Scholarship Foundation, Marco Island, FL
 Set for Life, Inc., Portland, OR
 Shanna Zerpoli Foundation, Clovis, CA
 Shepherds Hand, Bayfield, CO
 Silver Cross Ministries, Sunnyvale, CA
 Sisters of Shangrala WA, Rosser, TX
 Sobriety Awareness Fellowship, San Jose, CA
 Society of Iranian Boy Scouts, Inc., Houston, TX
 Soda Creek Open Space Association, Inc., Dillon, CO
 South Central Association for Southern Reenacting & Living History, Inc., The Colony, TX
 South Texas Youth Sports Association, Katy, TX
 Southeast Texas Canine Officers Association, Inc., Spring, TX
 Spirit at Work, Inc., Louisville, CO
 St. Thomas More Society of Santa Clara County, Santa Clara, CA
 Star Jasmine Foundation, Santa Barbara, CA
 Summer Incentive Program Foundation, Cincinnati, OH
 Suncreek Films, Inc., Billings, MT
 Susie Kay Ministries, Inc., Humble, TX
 Tactical Police Foundation, Inc., Dallas, TX
 Team Health Empowerment Endeavor, Inc., Angleton, TX
 Teclab, Inc., Houston, TX
 Teen Intervention Prevention Services, Inc., Houston, TX
 Tehachapi Help and Hope, Tehachapi, CA
 Texas Amateur Golfers Against Abuse, Colleyville, TX
 Texas Federation of Parents, Houston, TX
 Texas Humanitarian Services Group, Inc./Cultural Music Society, Houston, TX
 Texas Incorporated Citizens Property Rights Organization, Houston, TX
 Texas Steinway Society, Dallas, TX
 Third Coast Historic Preservations, Inc., Friendswood, TX
 Thomas E. Keel Ministries, Silsbee, TX
 Thyme Square Charities, Spring, TX

Tonglen Foundation, Los Angeles, CA
Touch'e Manufacturing Community
Development Foundation, San Jose, CA
United Black Family, Inc., Ft. Worth, TX
United Faith, Houston, TX
University Committee of Merced
Foundation, Inc., Merced, CA
Victims of Violence, Littleton, CO
Villa Pines Living Center, Inc.,
Orlando, FL
Visions of Light Ministries, Houston, TX
Vocational Opportunities in Aquaculture
for Persons With Disabilities, Inc.,
Bay City, TX
Voice of an Angel Ministries, Conifer, CO
Volunteer Corps Community Resource
Center, Inc., Ventura, CA
Waking Spirit Foundation, Louisville, CO
We Can Recover, Inc., Houston, TX
Welcome House, Sandpoint, ID
Wellness Foundation, Hugo, CO
Wellness Institute International,
Phoenix, AZ
West Texas Old Fighter Pilots for
Highway Safety, Midland, TX
Western Hills Counseling and Family
Enrichment Center, Fort Worth, TX
Willow Creek II Swim Team,
Englewood, CO
Wilmington House Apts Resident
Council, Inc., Houston, TX
World of Challenge All Inclusive Daycare
Center, Houston, TX
WS Senior Care Foundation,
Bakersfield, CA
Youth Education Sponsors, Ventura, CA
Youthbuild Fort Worth, Fort Worth, 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.