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## Foundations Status of Certain Organizations

### Announcement 2005–20

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:

11th Hour Dance Company, Napa, CA  
223 Freedom and Mutual Aid Center,  
Portland, OR  
5400 Justine Block Club, Chicago, IL  
14000 Environmental Management  
Foundation, Los Angeles, CA  
Academics Through Athletics Foundation,  
Westlake Village, CA  
Actors Theatre of Minneapolis  
Foundation, Fort Myers, FL  
Aesthetica Community Services, Inc.,  
Honolulu, HI

African American Communiversals  
Project, Country Club Hills, IL  
African American Women Against Aids,  
Duncanville, TX  
Agape Care Foundation, Inc.,  
Los Angeles, CA  
Agricultural Access, Ventura, CA  
All-For-One JHD Public Advocates of  
Florida, Inc., Cape Coral, FL  
Aloha Lokahi Association, Pahoa, HI  
American Armenian Cultural Foundation,  
Glendale, CA  
American Bobsled Club,  
Salt Lake City, UT  
American Budget and Credit Counseling,  
Inc., New Orleans, LA  
American Health Awareness Team, Inc.,  
Santa Monica, CA  
American Health Ministries,  
Los Angeles, CA  
American Paddlesport Association, Inc.,  
New York, NY  
Angels of Mercy, Las Vegas, NV  
Annete M. Cutter Aviation Scholarship  
Fund, La Verne, CA  
Anomalous Phenomena Research Center,  
Ltd., New York, NY  
Anthropology Channel, Inc.,  
Los Angeles, CA  
Apple of His Eye, Los Angeles, CA  
Arbor Lakes Senior Housing,  
St. Paul, MN  
Arizona Family Assistance Fund,  
Scottsdale, AZ  
Arroyo Vista Resident Council, Inc.,  
Dublin, CA  
Asialink Foundation, Oakland, CA  
Association of Latinos With Asthma and  
Allergy Symptoms, Los Angeles, CA  
AWAA-TE Productions,  
San Francisco, CA

Axios Institute, Mount Jackson, VA  
Basic Instructions in Building Living &  
Empowerment, Los Angeles, CA  
Bay Area Genesis Company, Fremont, CA  
Bay Area Youth Sports, Inc.,  
Castro Valley, CA  
Bell Gardens Youth Football and Cheer  
Association, Bell Gardens, CA  
Benefits Management Corporation,  
Citrus Heights, CA  
Benevolent & Protective Order  
of Elks Scholarship Assn. 317,  
Port Townsend, WA  
Beulah Hubbard Community and  
Development Club, Inc., Union, MS  
Beverly Hills Pact, Los Angeles, CA  
Biblical Arts Masterworks, Torrance, CA  
Birch Community Service, Inc.,  
Gardena, CA  
Bircher Community Service, Inc.,  
Inglewood, CA  
Birthwright Foundation, Palmdale, CA  
Blessed Enterprises, Inc., Spring, TX  
Brian K. Shaw Foundation,  
Los Angeles, CA  
Bridge Street Development Corporation,  
Paterson, NJ  
Broken Angel Animal Rescue,  
Beverly Hills, CA  
Building A Better World Foundation, Inc.,  
Warner Robins, GA  
California Association of Drug Court  
Professionals, Los Angeles, CA  
California Basketball Officials  
Association - South Bay Unit,  
Redondo Beach, CA  
California-Beijing International Cultural  
Study Society, Alhambra, CA  
California Co-Housing Corporation,  
Oakland, CA

California Conductive Education Foundation, Beverly Hills, CA

California Overeaters Anonymous — How Intergroup, Los Angeles, CA

Carrington Foundation for Public Art, Fairfield, CA

Caspers Park Preservation Foundation, Irvine, CA

Celebration of Texas Independence Day, Inc., Austin, TX

Center for Academic Research and Programs for International Universities in Germany, Westerville, OH

Center for Achievement Motivation and Physical Development, Inc., Woodland Hills, CA

Center for Adolescent Stress On-Line, Inc., Santa Monica, CA

Center for Caring Education, Portland, ME

Center for Family Life at Spiritwind, Inc., Rochester, NY

Children Center for Creative Development, Diamond Bar, CA

Childrens Cancer Awareness Projects, Chino Hills, CA

Childrens Cast a Line Foundation, Woodland Hills, CA

Chinese American Bilingual Education Alliance, Incorporated, San Francisco, CA

Chinese American Civil Rights Organization, Monterey, CA

Christian Leadership Exchange, Inc., Arcadia, CA

Christian Research Child Care Association, Lancaster, CA

Come and Dine Ministries, Inc., Adelphi, MD

Comite De Beneficencia Guatemalteco, Los Angeles, CA

Community Education Resources for Handicapped MR MI, Dayton, OH

Community Housing Assistance and Management Project, Houston, TX

Community Housing Restoration, Los Angeles, CA

Comnec, Incorporated, Inglewood, CA

Consortium on Renewing Education, Inc., Sacramento, CA

Cora L. Jacobs Hospice, Long Beach, CA

Cornerstone Christian Counseling Ministries, Blaine, WA

Creating Hopeful Opportunities Increases Children's Educational Success, Inc., Inglewood, CA

Crest Ministries, Inc., Pensacola, FL

Crimefight USA, Baldwin, Park, CA

Cultural Learning Educational Organization, Los Angeles, CA

Cumberland Housing Alliance, Inc., Cumberland, MD

Cyber Kids Corp., Huntington Park, CA

Daddy Loves His Girls, Inc., Memphis, TN

Dade County Community Theater Co., Greenfield, MO

Ddang-Keut Gospel Mission Center, Temple City, CA

Delphic Games, Berlin, Germany

Doin the Stuff, Yorba, CA

Dollar Bay-Tamarack City Area Schools Foundation, Inc., Dollar Bay, MI

Door of Hope Foundation, Whittier, CA

Doris & Francis White Lyons Club Community Center, Woodlake, CA

Earth Vision Foundation, Inc., Makawao, HI

East Bay Cambodian Council, Oakland, CA

Eastern Tradition Research Institute, Cotopaxi, CO

Ebisoa Scholarship Fund, Inc., San Francisco, CA

ECO Bolivia USA, Coral Gables, FL

Edgewood Transitional Living Center, Los Angeles, CA

Educational Center for the Prevention of Drug & Alcohol Abuse, Santa Clarita, CA

E K T Community Development Corporation, Rocky Mount, NC

El Shaddai Enterprises, Inc./Lamb of God Productions, Inc., Jonesboro, GA

Eli Meleki Community Services, Inc., Houston, TX

Elisabeth Leustig Memorial Fund, Inc., Los Angeles, CA

Empowering, Inc., Spokane, WA

Environmental Justice Resource Network, Los Angeles, CA

Ephesus Outreach Ministries, Inc., Oklahoma City, OK

Evans Community Service, Inc., Gardena, CA

Excelsior Youth Club, Inc., San Francisco, CA

Fair Housing Institute, Los Angeles, CA

Faithworks of Newton County, Inc., Morocco, IN

Families of National Tragedies, Issaquah, WA

Father Francis Homeless Project, San Francisco, CA

Fatow Ministries, Inc., Knoxville, TN

Floyd County Child Abuse Prevention Council, Charles City, IA

FM Families for Effective Autism Treatment, Fargo, ND

Focus Institute of Film, Beverly Hills, CA

Follow Your Heart Foundation, Malibu, CA

Foundation for Disaster Relief, Los Angeles, CA

Foundation for Underprivileged Youth, Oakland, CA

Foundation for Urban Living, Altadena, CA

Foundation of Creative Art, Culver City, CA

Fresh Start Foundation, Inc., Hawthorne, CA

Friends of Animal Care, Inc., Plantation, FL

Friends of John Durkan Leukaemia Trust Fund, Inc., Boston, MA

Friends of the Democratic Republic of Congo, Naperville, IL

Friends of the Nature Center, Farmington, NM

Fun Times of Lane County, Inc., Eugene, OR

Future Opportunities, Inc., San Antonio, TX

Gag Taggers, Inc., Los Angeles, CA

Garland Appeal, Pittsburgh, PA

Gift From Gabi Foundation, Inc., Hicksville, NY

Glades Youth Panthers, Inc., Belle Glades, FL

Global Environment Clean-up, Oakland, CA

Global Outreach Ministries, Orange, CA

Global Spectrum the Urban Group, La Puente, CA

Godfrey B. Johnson Foundation, Granada Hills, CA

Good News for You, Honolulu, HI

Grace Christian College & Theological Seminary, Los Angeles, CA

Grand Vision Foundation, San Pedro, CA

Grandville's Care Home, Gainesville, FL

Greater Austin International Coalition, Austin, TX

Greater Los Angeles Valley Arts Council, Winnetka, CA

H Drew Childrens Center, Inc., Oakland, CA

H-M and E Residential Homes, Los Angeles, CA

HA Mifgash Corporation, Los Angeles, CA

Hanmi Christian Life, Arleta, CA

Hanmi Jonah Mission, Los Angeles, CA  
 Harmony Matters Collective,  
 Los Angeles, CA  
 Hawaii Gymnastics Foundation, Inc.,  
 Los Gatos, CA  
 Hawaiian Reforestation Program,  
 Kula, HI  
 Help for Tomorrow, Studio City, CA  
 Herstory Project, Los Angeles, CA  
 Higher Calling Ministry, Inc., Dallas, TX  
 Hilo Residency Training Program, Inc.,  
 Hilo, HI  
 Historic Core Community Development  
 Corporation, Los Angeles, CA  
 Hollywood Education & Literacy Project  
 Boston, Inc., Dorchester, MA  
 Hollywood Westside Film Commission,  
 Los Angeles, CA  
 Home International School, Fullerton, CA  
 Hoomana Iowi, Honolulu, HI  
 Hoover Seniors, Inglewood, CA  
 Hope in Christ Ministries, Inc.,  
 Jacksonville, FL  
 Hunter Institute for the Preservation of  
 Native Culture & Art, Honolulu, HI  
 Imagine Tomorrow Education Foundation,  
 Inc., Basking Ridge, NJ  
 Imani House, Berkley, CA  
 Immanuel Grace Mission Crusade,  
 Garden Grove, CA  
 Indian Nation Film Council,  
 Los Angeles, CA  
 Infrastructure Development for Education,  
 Los Angeles, CA  
 Inglewood Boys & Girls Club, Inc.,  
 Inglewood, CA  
 Insights to Success, Inc., Honolulu, HI  
 Institute for Integrative and Energy  
 Medicine, Cambridge, MA  
 Intercontinental Transplant Center  
 Foundation, Lake Forest, IL  
 Interfaith Peace Fellowship,  
 Los Angeles, CA  
 International Consortium for Business  
 and Education, Inc., Los Angeles, CA  
 International Donations Foundation,  
 Incorporated, Azusa, CA  
 International Entrepreneur Network, Inc.,  
 Lima, OH  
 International Foundation of Education  
 and Performing Arts, Los Angeles, CA  
 International Law Foundation,  
 Honolulu, HI  
 International Life Saving, Sacramento, CA  
 International Network for Cancer  
 Treatment and Research USA, Inc.,  
 New York, NY  
 International Pain Research and Treatment  
 Foundation, Inc., Brooklyn, NY  
 Invictors W E D Corporation,  
 Los Angeles, CA  
 Ironworkers Local 25 Retirees Club  
 Scholarship Fund, Novi, MI  
 It's a Kids World, San Francisco, CA  
 Jons Community Service, Inc.,  
 Compton, CA  
 Jubilee House, Riverside, CA  
 Justice for Athletes, Los Angeles, CA  
 Kahekili Terrace Resident Association,  
 Wailuku, HI  
 Kailua Senior Citizens Club, Kailua, HI  
 Kalama Boards & Blades Association,  
 Paia Maui, HI  
 Kankakee Valley Park Foundation,  
 Kankakee, IL  
 Kapuna Laau Lapaau O Hawaii, Hilo, HI  
 Kaw Valley Bluebird Association,  
 Lawrence, KS  
 Keauea Foundation, Kamuela, HI  
 Kids International Communication  
 Foundation, Valencia, CA  
 Kin Awareness Foundation,  
 Long Beach, CA  
 King County EOC Support Team,  
 Redmond, CA  
 Korean American Education Foundation,  
 Los Angeles, CA  
 KTS Management Consultants, Inc.,  
 Casselberry, FL  
 Kun Shin Dancers, Saratoga, CA  
 L A Youth Academy of Performing Arts,  
 Culver City, CA  
 La Canada Field Sports Coalition,  
 La Canada, CA  
 La Taillede-USA, Durham, NH  
 Labor Defense Network, Los Angeles, CA  
 Lake Oswego International Equestrian  
 Center, Incorporated, Lake Oswego, OR  
 Landfill Alternatives Save Environmental  
 Resources, Newhall, CA  
 Lao Senior Association, Inc.,  
 Richmond, CA  
 League of African American Voters,  
 Oakland, CA  
 Life Changes Development Corporation,  
 Detroit, MI  
 Life Enrichment Services, Beckley, WV  
 Life Paradigms, Inc., Phoenix, AZ  
 Liga Contra El Cancer USA,  
 Los Angeles, CA  
 Link Youth Alliance, Newport, RI  
 Living Independently Through Education,  
 La Crescenta, CA  
 Living Ocean Foundation, Daly City, CA  
 Logos Interactive, Fremont, CA  
 Los Angeles Dental Society Foundation,  
 Tustin, CA  
 Love is for Everyone, Inc.,  
 Los Angeles, CA  
 Loyola State University Foundation,  
 Itasca, IL  
 LSE International, Inc.,  
 South Pasadena, CA  
 Lyre Association of North America, Inc.,  
 Copake, NY  
 Main Street Inglewood, Inglewood, CA  
 Marcella L. Hamar Scholarship,  
 Dollar Bay, MI  
 Maui Music Festival, Wailuku, HI  
 Maywood Lions Bob Smith Memorial  
 Foundation, Anaheim, CA  
 Medfly Brigade Basenji Rescue, Inc.,  
 Los Angeles, CA  
 Meherrin Development Corp., Inc.,  
 Petersburg, VA  
 Mennonite Disaster Services of Florida,  
 Inc., Sarasota, FL  
 Menorah Foundation, Los Angeles, CA  
 Messiah Integrated Health Care, Inc.,  
 Los Angeles, CA  
 Metropolitan Community Charities,  
 W. Hollywood, CA  
 Mexican-American National  
 Organization, El Macero, CA  
 Mill Valley Music Festival, Inc.,  
 Mill Valley, CA  
 Millennium Foundation, Inc.,  
 Baton Rouge, LA  
 Mindmender, Inc., Douglasville, GA  
 Mission Media Ministries,  
 Willow Grove, PA  
 Missionary Work to China Mission,  
 Mar Vista, CA  
 Mitchell Butler Foundation,  
 Los Angeles, CA  
 Moose Project, Chicago, IL  
 Mountcliff Community Association,  
 Los Angeles, CA  
 Multicultural Education Network,  
 Sherman Oaks, CA  
 Multicultural Organization for  
 Neighborhood Arts, Santa Monica, CA  
 Na Pali Coast Ohana, Lihue Kauai, HI  
 Namesail, Hilo, HI  
 National Council for Taekwondo Masters  
 Certification, Los Angeles, CA  
 National Football League Retired Players  
 Foundation, Laguna Hills, CA  
 National Historic Aircraft Foundation,  
 McLean, VA  
 Native Hawaiian Fishermans Association,  
 Honolulu, HI

Native Resources Developer, Inc.,  
 Pago Pago, AS

Nayong Pilipinas, Los Angeles, CA

Neighborhood Foundation, Inc.,  
 Inglewood, CA

Never Forgotten, Incorporated,  
 Fairfield, CA

New Life Family & Community Service,  
 Los Angeles, CA

New Life Full Gospel Ministries,  
 North Hollywood, CA

Ngina Associates, Lynwood, CA

Nippon Bunka Jyuku Shikibu,  
 Honolulu, HI

NOMA Foundation, Los Angeles, CA

North Carolina State Museum of Exhibits,  
 Durham, NC

Northern California Cancer Pain Initiative,  
 San Francisco, CA

Novel Approach, Inc., Arlington, VA

Oak Park Community Arts Groups,  
 Sacramento, CA

Oakland Point Historic Interpretive  
 Center, Oakland, CA

Omega M Corporation, Pelsor, AR

Omega Psi Phi Fraternities Phi Beta Beta  
 Charities, Inglewood, CA

Opportunities, Inc., Milford, CT

Organ Transplant Headquarter of  
 California, Van Nuys, CA

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

Parents Union, San Dimas, CA

Patterson Family Enrichment and  
 Community Awareness Association,  
 Patterson, CA

Paul Armas Memorial, Duarte, CA

Pedro Zamora Foundation,  
 Los Angeles, CA

Pekin Area Swim Team, Pekin, IL

Penns Grove Historical Society,  
 Penns Grove, NJ

Peoples Legal Front, Inc., Springfield, MO

Pomona Valley Soccer League,  
 Pomona, CA

Predators Hockey Booster Club,  
 Bound Brook, NJ

Proactive Patient, Inc., Beverly Hills, CA

Project Renewal, Honolulu, HI

Proverbs Housing Development, Inc.,  
 New Orleans, LA

Pulaski Enterprise Community Alliance,  
 Inc., Little Rock, AR

R W McQuarters N I T T Foundation,  
 Inc., Tulsa, OK

Ragin-Cajun Amateur Boxing Club,  
 Lafayette, LA

Reap Worldwide Ministries, Whitties, CA

Renaissance Track Club,  
 San Francisco, CA

Resurrection of the Lord Group,  
 Waipahu, HI

Robert Gilchrist Foundation, Irvine, CA

Robertson Boulevard Community  
 Residence, Los Angeles, CA

Rock & Roll Library, Inc., Allston, MA

Roosevelt Park Parents Association,  
 Los Angeles, CA

Royal Hawaiian Institute for Land Mine  
 Removal & Reform, Honolulu, HI

S & S Payees, Wichita, KS

Sacramento International Gay and Lesbian  
 Film Festival, Sacramento, CA

Samahang Silang, Los Angeles, CA

Samaran Outreach Home for Families  
 With Children, Los Angeles, CA

San Francisco Wind Orchestras,  
 Incorporated, San Francisco, CA

Saroyan Social Services, Los Angeles, CA

Scenic Hawaii, Inc., Honolulu, HI

S C O P E Residential Treatment Facility  
 for Abused Girls, Glendale, CA

Second District Education & Policy  
 Foundation, Burbank, CA

Share-A-Chair, Inc., St. Cloud, MN

Shepherds Flock, Inc., Austin, TX

Silicon Valley Football Classic, Inc.,  
 San Jose, CA

Silicon Valley Soccer Association,  
 Redwood City, CA

Silver Creek Glider Club, Ltd.,  
 New Douglas, IL

Single Parent Family Resource Center,  
 Renton, WA

Sisters to Sisters Women's Prayer  
 Ministry, Inc., St. Petersburg, FL

Skippy Foundation,  
 Lake View Terrace, CA

S L I McLaughlin, House, Inc.,  
 Woburn, MA

South Gate Boys Basketball Association,  
 Southgate, CA

Southern Wake Community Outreach Ct,  
 Raleigh, NC

Sovereign Nations Cultural Preservation  
 Center, Sawyer, MN

St. Clair County Toys for Kids, Inc.,  
 Pell City, AL

Sunnyvale Alliance Youth Soccer League,  
 Sunnyvale, CA

Sustainable Communities, Honolulu, HI

TCP-110, Honolulu, HI

Technical Advancement and  
 Development, Inc., El Ceritto, CA

Themus Spencer Learning Center,  
 Oakland, CA

Three Rivers Wind Symphony,  
 Incorporated, Fort Wayne, IN

T J Striders Youth Track and Field Club,  
 San Bernardino, CA

T.J's Shelter Services & Beyond,  
 Los Angeles, CA

Troy Main Street, Maryville, IL

T R U S T Teens Recognizing the Urgency  
 of Structured Training, Desoto, TX

Ultimate Lee Magazine, Inc.,  
 Fort Myers, FL

Unicentro Corporation, Los Angeles, CA

United for Youth Corporation,  
 Arkadelphia, AR

United States Little League Volleyball  
 Association, Santa Monica, CA

Universal Education Center for the  
 Visual and Performing Arts, Inc.,  
 Sherman Oaks, CA

Upward Mobility Association,  
 Oakland, CA

Urban Housing Program, Inc.,  
 Los Angeles, CA

Varian Fry Institute, Burbank, CA

Vegan Aloha, Inc., Haiku, HI

Venture West Theater Company,  
 Los Angeles, CA

Vietnamese Cultural House, Pomona, CA

Villa Aurora Institute, Inc.,  
 Pacific Palisades, CA

Voluntary Committee of Lawyers, Inc.,  
 New York, NY

Volunteer Center of Alliance,  
 Burlington, NC

Waikoloa Recreation Association,  
 Waikoloa, HI

Waismann Foundation, Beverly Hills, CA

Waldorf Institute of Los Angeles,  
 N. Hollywood, CA

War Prevention Institute, San Mateo, CA

Wave Riders Against Drugs, Keaha, HI

Waysata Boys Basketball Association,  
 Plymouth, MN

We Dream Too, Inc., Mt. Pleasant, SC

Wellness Institute, Los Angeles, CA

Wesley Comprehensive Health  
 Specialists, Hermosa Beach, CA

Westminster Services, Inc., Orlando, FL

Westview Services, Anaheim, CA

Willow Brook Institute of International  
 Relations, Inc., Bethesda, MD

Womens Community Development  
 Coalition, Inc., San Francisco, CA

Womens World Cup 1999 Organizing  
 Committee, Inc., Sierra Madre, CA

Word of Life Family Outreach Center,  
 Inc., Baltimore, MD

Working Together, Seattle, WA

World Without Litter Alliance,  
Athens, OH  
Worlds Light, Downey, CA  
Worldwide Campus for Kids,  
Brentwood, CA  
Yang-Na Institute, Studio City, CA  
Young Minds in Motion,  
San Francisco, CA  
Youth Re-Entry Program, Rodeo, CA  
Youth to Youth, Freeport, ME  
Yuma Orchestra Association, Yuma, AZ  
Zealous Academic Computing  
Organization, Pasadena, 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.