

Foundations Status of Certain Organizations

Announcement 2005-24

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:

Aetep International Education Foundation,
Framingham, MA

African Virtual University International,
Washington, DC
American Charitable Investment Fund,
Detroit, MI
American International Foundation of
Budapest, Inc., Hungary
Americans for Peace and Justice in South
Asia, Takoma Park, MD
Angel Ministries, Monroe, LA
Ann Arbor IT Zone, Ann Arbor, MI
Artreach, Inc., Chicago, IL
Ascension Mission Corporation,
Washington, DC
Asian Bodytherapy Institute,
Sausalito, CA
Avalon Winter Guard, Inc., Waukesha, WI
B B L International Teen Services, Inc.,
Baltimore, MD
Bentley Schmoke Memorial Scholarship
Fund, Baltimore, MD
Benue Aids Council, Inc.,
Minneapolis, MN
Bethesda Lakes, Inc., St. Louis, MO
Big Bear Lake Rotary Club Foundation,
Big Bear Lake, CA
Bilderback Lacrosse Foundation, Inc.,
Severna Park, MD
Bitpogs Kids, Inc., Baltimore, MD
Bloomfield Raiders Youth Football, Inc.,
Bloomfield, CT
Blue-Gray R A F, Bellaire, OH
Boffo, Inc., Los Osos, CA
Boricua Link, Chicago, IL
Boys & Girls Club of Cass County,
Cassopolis, MI
Brandywine Charter School, Inc.,
Wilmington, DE
Brave, Inc., Berlin, MD
Brian's Neurofibromatosis Foundation,
Indianapolis, IN
Bridgeway Counseling Services,
Columbia, MD
Bristol Trainstation Foundation,
Bristol, VA
C C R New Beginnings Foundation,
Ellendale, DE
Cambridge MHA Education & Charitable
Corporation, Cambridge, OH
Capital Area Housing Corporation,
Potomac, MD
Catherine Popesco Foundation for the
Arts, Santa Monica, CA
Center for Educational Partnerships,
Chicago, IL
Center for Special Community Services,
Inc., Brooklyn, NY
Centerville Volunteers Fire Fighters
Association, Centerville, IA

Central Illinois Biomedical Research
Group, Inc., Peoria, IL
Change Agent Programs, Inc.,
Orlando, FL
Change Group, Madison, WI
Chesapeake Youth Chorale, Inc.,
Centreville, MD
Chicago Military Academy Bronzeville
Association, Chicago, IL
Chicago School Leadership Development
Corporation, Chicago, IL
Children First Early Childhood Home
Education, Inc., Oak Park, IL
Childrens Day Care, Riverdale, IL
Chocolate Affair, Inc., Los Angeles, CA
Christian Community Youth Board, Inc.,
Salem, IN
Christian Satellite Bible College,
Maywood, IL
Christian Scholarship Foundation, Inc.,
Altoona, IA
Citizens Cornerstone Commission of
Wood River, Wood River, IL
Civic, Salisbury, MO
Clark Conservatory Music and Arts,
Detroit, MI
Clark County Youth Programs, Inc.,
New Albany, IN
Clark Elementary School PTA,
Washington, DC
Cleveland Filmworks, Cleveland, OH
Columbia Weavers and Spinners Guild,
Columbia, MO
Community Education Enhancement,
Inc., Chula Vista, CA
Connecting Classrooms to the World,
Evanston, IL
Counsel for Palestinian Restitution and
Reparation, Inc., Washington, DC
Crown Me Beautiful Arts Foundation,
San Diego, CA
Cuba for Kids Foundation, Inc.,
Miami, FL
Cure MS Now Research Fund,
Corte Madera, CA
Dallas Street Community Development
Corp., Baltimore, MD
Delta Development, Incorporated,
St. Louis, MO
Detroit Area Council of Teachers of
Mathematics, Grosse Pointe, MI
Diamond Life, Baltimore, MD
District of Columbia Public Charter
School Facilities Corporation,
Washington, DC
Dominica Association of Midwestern
USA, Chicago, IL

Don Lugo Conquistador Foundation,
 Chino, CA
 Dubuque Audubon Society, Dubuque, IA
 Dynamic Directions, Des Plaines, IL
 Eastern Shore Heritage, Inc.,
 Chestertown, MD
 Eastside Community Policing Partnership,
 Detroit, MI
 Edwardsville Childrens Museum, Inc.,
 Edwardsville, IL
 Eleventh Commission, Inc.,
 Fort Wayne, IN
 Elite Performing Company, Inc.,
 Indianapolis, IN
 Emergency Support of Central Nebraska,
 Inc., Grand Island, NE
 Emmas Place for Homeless Women and
 Children, Chicago, IL
 Ensemble Polaris, St. Paul, MN
 Ethel Somerstein Memorial Foundation,
 Inc., Flushing, NY
 Experiential Learning Assessment
 Network, Mc Lean, VA
 Exposition Park West Asset Leasing
 Corporation, Inglewood, CA
 Farmington Area Education Foundation,
 Farmington, MI
 Fathers House Ministries, Mattoon, IL
 Federal Hill Main Street, Inc.,
 Baltimore, MD
 Ford County Consortium Educational
 Foundation, Dodge City, KS
 Foundation for Children and Family
 Support Services, Inc., Murphysboro, IL
 Fountain of Youth, Flint, MI
 Friends of Fun Shop Foundation,
 Springfield, IL
 Friends of McGregor Public Library,
 Highland Park, MI
 Friends of Reed Middle School Bridgman,
 MI, Bridgman, MI
 Fuhrmann Middle School Booster Club,
 Sterling Heights, MI
 Globe of America, Sherman Oaks, CA
 God's Grace, Salisbury, MD
 Grazette Halfway House, Inc.,
 Lake Park, FL
 Greater Kansas City Gay and Lesbian
 Youth Services, Inc., Kansas City, MO
 Greenway on the Red Trust, Inc.,
 Fargo, ND
 Guajome Park Academy Foundation,
 Vista, CA
 Hartge Nautical Museum, Galesville, MD
 Helix Home Healthcare and Hospice
 Services, Inc., Columbia, MD
 Heritage Communities Re-Development
 Company, Winthrop Harbor, IL
 His Hands Ministries Cedar Rapids
 Iowa Endowment Foundation, Inc.,
 Marion, IA
 Home Management Beautification
 Community Services, Chicago, IL
 House of Sophia, San Diego, CA
 Illinois Vipassana Association,
 Rockford, IL
 Illinois World War II Memorial Project,
 Springfield, IL
 Illume Productions, Inc., New York, NY
 In the Light, Troy, MI
 Indiana State School Music Association,
 Inc., Indianapolis, IN
 Innerlife Ministries, Inc., Grandview, MO
 Insight Through Art Foundation, Inc.,
 Chicago, IL
 Institute for SME Finance,
 Washington, DC
 Inwood Heights Housing Development
 Fund Corporation, Bronx, NY
 Iowa Valley Community School District
 Foundation, Marengo, IA
 Isaiah Films, Winston Salem, NC
 Isiserettes Drill & Drum Corps, Inc.,
 Des Moines, IA
 J. Edward Gilliland Geneva Rotary
 Foundation, Geneva, OH
 Jefferson City Rotary West Endowment
 Fund, Jefferson City, MO
 Joan Metah Masterson Hospitality House
 Foundation, Ventor City, NJ
 Kansas Film Culture Development
 Society, Olathe, KS
 Karna, Incorporated, Peoria, IL
 Key City Rotary Club Foundation,
 Dubuque, IA
 Keyhole Players, Chicago, IL
 Kiraw Productions, Inc., Snellville, GA
 Lacy Alana West Memorial Scholarship
 Fund, Steelville, MO
 Lend-A-Hand Foundation, Lanham, MD
 Lew Wasserman Scholarship Foundation,
 Los Angeles, CA
 LHS Band-Orchestra Boosters,
 Ludington, MI
 Life Center of Prayer, Burnsville, MN
 Life Challenges Foundation, Inc.,
 South Bend, IN
 Lorain County Mission, Elyria, OH
 Luhtanen Howes Charitable Foundation,
 Inc., Livonia, MI
 Marshall Heights, Inc., Sioux City, IA
 Mascoutah Cemetary Chapel, Inc.,
 Mascoutah, IL
 Maywood Baseball League, Inc.,
 Hammond, IN
 Measuagoon, Inc., Dallas, TX
 Midwest Avian Adoption & Rescue
 Services, Inc., Stillwater, MN
 Milwaukee Choral Artists, Inc.,
 Shorewood, WI
 Minds Institute, Farmington Hills, MI
 Missouri Association of Community
 Development Corporations,
 Jefferson City, MO
 Montesorri After School Program
 Corporation, Chicago, IL
 Mount Olivet Housing and Community
 Development Corporation,
 Richmond, VA
 Nancy Ferro Learning for Life Foundation,
 Easton, MD
 Native American Finance Officers
 Association, Inc., Denver, CO
 Native American Intertribal Veterans
 Memorial Foundation, Wichita, KS
 Net, Inc., Wapakoneta, OH
 Neutral Ground, Inc., Cary, IL
 Nevus Link, Maryland Heights, MO
 New Life Community Services, Inc.,
 University Park, IL
 North Akron Wrestling Club, Stow, OH
 Northfield Historical Society,
 Northfield, IL
 Northwestern Minnesota Health Care
 Purchasing Alliance, Crookston, MN
 Oak Glen, Inc., Sioux Falls, SD
 Oak Ridge Assisted Living of Hastings,
 Saint Paul, MN
 Obadiah Association, Inc., Akron, OH
 Obrien County Kinship, Inc., Sheldon, IA
 On Our Owne of Anne Arundel County,
 Inc., Annapolis, MD
 Original Willing Workers Society, Inc.,
 Southfield, MI
 Orleans Community Enhancement
 Corporation, Orleans, IN
 Oro Institute & Library NPC,
 St. Anthony, MN
 Our Lady of Charity, St. Louis, MO
 Outreach Youth Services, Chicago, IL
 Ozark Sermon Psalms, Perryville, MO
 Pacific Springs Village, Omaha, NE
 Pana Education Foundation, Pana, IL
 Parents and Children First of Lucas
 County, Charitan, IA
 Parrot Mountain Ranch, Inc.,
 Ranchita, CA
 PHS Track and Cross Country Foundation,
 Inc., Poway, CA
 Platte Valley Heritage Foundation,
 Kearney, NE
 Pocomoke Children & Family Services
 Collaborative, Inc., Pocomoke City, MD

Potential Developing Ministries, Inc.,
Lawrenceville, GA
Prayer Works, Holland, MI
Prevention Center for a Drug-Free
Community, Chillicothe, MO
Prince Georges Junior Golf Association,
Inc., Fort Washington, MD
Project Prevention & Intervention,
St. Louis, MO
Quilts for Comfort, Inc., Newark, DE
Ralph Jones Youth Center, Inc.,
Fort Wayne, IN
Readers Room Club, Orland Park, IL
Reno County Angels, Inc.,
Hutchinson, KS
Robbins Historical Society and Museum,
Robbins, IL
Rubicon Foundation Trust, St. Louis, MO
Safety Mentoring Network, Inc.,
Evergreen Park, IL
San Miguel Scholarship Foundation,
Chicago, IL
Seaford Lions Foundation, Inc.,
Seaford, DE
Senior Cybernet, Inc., Bloomington, IN
Seven Circles Heritage Center of Central
Illinois Foundation, Tonica, IL
Solid Rock Academy, Inc.,
Port Sulphur, LA
Somali Community Center of Orange
County, Anaheim, CA
South Bend Youth Symphony Orchestras,
Inc., South Bend, IN
Southern Illinois Foundation for Living
History & Education, Mount Vernon, IL
St. Anne Foundation for Excellence in
Education, Inc., St. Anne, IL
St. Charles High School Boosters Club,
St. Charles, IL
St. Louis Case Management,
St. Louis, MO
Stages of History, Inc., Nevada, MO
Strategic Management Association,
Naperville, IL
Sunrise Ecopolis Foundation, Inc.,
St. George, UT
Tanner-Foster Educational Foundation,
Topeka, KS
Tecumseh Youth Theatre, Tecumseh, MI
Tennessee Football Coaches Association,
Kingsport, TN
Three Stepping Stones, Inc., Vienna, IL
Tierra Del Sol Regional Library Network,
Riverside, CA
Tommy Jane House, Inc., Adelphi, MD
Twin Cities Bronze, Lakeville, MN
United Way of Lapeer County, Lapeer, MI

Universal Charter Schools Corporation,
Santa Ana, CA
Urban Age Institute, Washington, DC
USD 286 Educational Foundation,
Sedan, KS
Vagabond Ministries, Franklin, TN
Victory House, Chicago, IL
Video Machete, Chicago, IL
Vision in Progress for Palatine and
Inverness, Palatine, IL
Volunteer Mounted Patrol, Inc.,
Glen Arm, MD
Whitmore Lake Community Soccer
Association, Inc., Whitmore Lake, MI
Wildspaces, Portland, MI
Wing Feirie Theatre, St. Paul Park, MN
Womens Cultural Collaborative,
Detroit, MI
Youth Encouragement Systems,
Linden, MI
Youth Extensional Services, Inc.,
Milwaukee, WI
Youthvision, Englewood, CO

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.