

Foundations Status of Certain Organizations

Announcement 2004–53

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:

Abraham Lincoln National Cemetery Support Committee, Joliet, IL
Advocates of Bay County Boot Camp, Inc., Panama City, FL
After Three Program Multi-Agency Coalition, Inc., Lithonia, GA
Alliance for Innovation, Northville, MI
Alms-Way Ministries, Farmington, GA
Alpha Omega Development Corp., Racine, WI
Alyans Atizay Ayisyn, Inc., Miami, FL
Alzheimer Associates Enterprise, Fairfield, OH
Ambassador Ministries, Inc., Milford, MA
American Academic Alliance for Israel, Inc., New York, NY
American Amateur Indexed Golf Association, Stafford, TX
American Association for Caregiver Education, Inc., Boca Raton, FL
American Foundation Researching International Conservation of Animals, Slaughter, LA
American Friends of Bais Hamedresh Taharos, Monsey, NY
American Home Care Services, Inc., Los Angeles, CA
American Humanitarian Development Association, Charlotte, NC

American Sports Fans Foundation, Inc., Boca Raton, FL
American Youth Racing, Lakewood, OH
Animal Preservation Foundation, Inc., New York, NY
Arc Angels of Flagler, Inc., Bunnell, FL
Art Moves Media, Alexandria, VA
Asatta and Cosmo Rescued Animals Sanctuary, Inc., Bronx, NY
Asociacion Cultural El Salvador, Sacramento, CA
Aspen-Olive Community Development Corp., Philadelphia, PA
Association Against Homeless in America, Seattle, WA
Association of Certified Fraud Examiners Central Arkansas Chapter, Little Rock, AR
Atela Corporation, Quincy, FL
Avitronic Nav-Com, Inc., Ozark, AL
Awele Foundation International, Baltimore, MD
B & R Intergenerational Care Center, Kansas City, MO
Back to the Workplace, Inc., St. Louis, MO
Bangor Housing Community Action Team, Bangor, ME
Baskett Recreation League, Inc., Henderson, KY
Befitnet Alliance, Incorporated, Sayreville, NJ
Benton County Re-Entry School, Inc., Bentonville, AR
Bestside Manor, Inc., Fort Collins, CO
Biddy Mason Institute, Los Angeles, CA
Big Brothers Big Sisters of Puerto Rico, San Juan, PR
Bob Crawford Scholarship Fund, Rochester, NY
Bonnie Loch, Princeton, ME
Boundary Large Canine Society, British Columbia, Canada
Bread of Life, Royal, NE
Brentwood Lions Charities, Inc., Brentwood, TN
Bright Dreams International, Dallas, TX
B S R Memorial Trust, Brooklyn, NY
Bullthistle Model Railroad Society, Inc., Norwich, NY
Bush Grove Missionary Baptist Church Food Service, Arlington, TN
Cache Booster Club, Cache, OK
Cardiology Associates Foundation, New York, NY

Caregivers in Touch, Inc., Anniston, AL
Caritas of Yucaipa, Irvine, CA
Carrick Band Boosters Association, Inc., Pittsburgh, PA
Cats Wrestling Boosters Club, Chico, CA
Center for Community and Business Development, Inc., Bronx, NY
Centro Latino, New Bedford, MA
Cheeseborough Striders, Nashville, TN
Chester Square Neighborhood Association, Inc., Boston, MA
Chi State Learning Is For Everyone Foundation, Sacramento, CA
Clannada Na Gadelica, Chattanooga, TN
Clearwater Family Youth Center, Inc., Piedmont, MO
Coalition for Children, Inc., Royal Palm Beach, FL
Colorado Golf for Charities Fund, Littleton, CO
Colorado House of Ruth, Incorporated, Littleton, CO
Colossus of Boston H 9, Portland, ME
Columbus Multimedia Communication Network, Columbus, OH
Communities Receiving Support, Inc., Jacksonville, FL
Community Concerts of St. Tammany, Ltd., Mandeville, LA
Community Outreach Youth Center, Inc., Pompano Beach, FL
Computers for Educators, Inc., Sterling, MA
Conejo Valley Chorale, Oak Park, CA
Corpus Christi Foundation of Holland Zealand, Holland, MI
Country Care Homes, Pequot Lakes, MN
Creative Photographic Society, Rancho Palos Verdes, CA
Crisis Institute, New Orleans, LA
Dade-Monroe Wages Coalition, Inc., Miami, FL
Delco Associates Limited, Wollaston, MA
Decisions in Democracy International, Exeter, NH
Delray Beach Lions Foundation, Inc., Delray Beach, FL
Desales Housing Corp., New Orleans, LA
Dewitt County Cares, Inc., Cuero, TX
Dick Marx Foundation, Sherman Oaks, CA
Dog Project and Cat Project, Inc., Port Washington, NY
Dovetail Christian Ministries, Inc., Cazenovia, NY

East Boston Gateway, E. Boston, MA
 East Carolina Junior Volleyball Club, Inc.,
 Winterville, NC
 East Pond Association, Augusta, ME
 Eastern Long Island Coastal Conservation
 Alliance, Inc., Southampton, NY
 Education Through Awareness, Inc.,
 Simi Valley, CA
 Efficientime Life Management,
 Los Angeles, CA
 Efforts United, Inc., Lynn, MA
 Elliston Community Development Corp.,
 Memphis, TN
 Empowerment Institute, Inc.,
 Columbia, MO
 Fairplex Development, Los Angeles, CA
 Families and Individuals Turning Toward
 Hope, Inc., Vorhees, NJ
 Family Recovery Centers Endowment
 Fund, Inc., Lisbon, OH
 Figure Skating Foundation,
 Lake Arrowhead, CA
 Flora D. Parrish Foundation, Tucson, AZ
 Foundation for Family Happiness,
 Arlington, VA
 Foundation for the Enhancement
 of Excellence in Education, Inc.,
 New Orleans, LA
 Franklin County Community Ministerial
 Alliance, Inc., Apalachicola, FL
 Fred McClerklin Ministries, Inc.,
 Columbia, SC
 Friends of St. Francis of Assisi,
 Louisville, KY
 Friends of the Grand County Childrens
 Justice Center, Moab, UT
 Gables Radiology Research and
 Educational Foundation, Inc.,
 Coral Gables, FL
 Gateway Youth Athletic Association,
 Huntington, MA
 Genesis Community Awareness Center,
 Inc., Hialeah, FL
 Georgetown Revitalization Committee,
 Georgetown, CA
 Get a Life Evangelistic Association,
 Concord, CA
 Gibson Court Housing Corporation,
 Ukiah, CA
 Giles County Farmland Preservation
 Trust, Pulaski, TN
 Global Dialogue Institute, Gladwyne, PA
 Global Health Foundation,
 Springville, UT
 Global Life Enhancement Center, Inc.,
 Atlanta, GA
 Gosplosion, Inc., Lakeland, FL
 Great Bay Stewards at Sandy Point, Inc.,
 Stratham, NH
 GreatHeart Scouts, Inc., Starkville, MS
 Green Light Foundation, Newport, RI
 Guardian Eldercare, Brockway, PA
 Guiding Light Community Development
 Corporation, Houston, TX
 Hands on Production, Inc., Lexington, KY
 Hared's Helpful Hands, Minneapolis, MN
 Harvest Christian Center, Pearl, MS
 Harvester Community Development
 Corporation, Decatur, GA
 Hearts & Horses Therapeutic Riding
 Center, Buxton, ME
 Helping Hands Coalition of Greater
 Newport News, Inc., Newport News, VA
 Helpmate USA, New York, NY
 Herb Skolnick Cultural Arts Foundation,
 Inc., Pompano Beach, FL
 Historic Bowman Mill Neighborhood
 Association, Inc., Lexington, KY
 Historic Edgefield, Inc., Nashville, TN
 HIV AIDS Mendocino Coast Project,
 Fort Bragg, CA
 Hopkinton Arts & Music Festival,
 Contoocook, NH
 I Am Somebody Pantry, Inc., Dallas, TX
 Institute for Plant Based Nutrition,
 Bala Cynwyd, PA
 Institutional Community Development
 Corporation, Cleveland, OH
 Interactive Community Development,
 Garland, TX
 International Institute of Forestry and
 Agriculture, Springville, UT
 Internationally Advancing Mankind,
 Garland, TX
 Jack & Jill Day Care Preschool,
 Pine Bluff, AR
 Jeanine L. Webb Memorial Scholarship,
 Waverly, TN
 Joyful Manor, Inc., Houma, LA
 Jumpstart Sports Club, Inc., Campbell, CA
 Keystone Housing Corporation,
 Logansport, IN
 Kids in Distress Foundation, Incorporated,
 Wilton Manors, FL
 LaReche Foundation, Brooklyn, NY
 Lauderdale County Education Foundation,
 Ripley, TN
 Learning Center Newington,
 Newington, NH
 Lighthouse Confidence Center,
 Chiefland, FL
 Lil Flowers Child Development Center,
 Sacramento, CA
 Lillie Stoates Awards, Inc., Orlando, FL
 Lions of District 22-C Student Honor
 Band, Inc., Frederick, MD
 Long Beach Film Foundation,
 Long Beach, CA
 Los Siervos Resale Non Profit
 Corporation, Vista, CA
 Louisiana Association for Community
 Economic Development,
 Baton Rouge, LA
 Luminous Group, Inc., New York, NY
 Maloata Village Native Community
 Poultry Development, Inc.,
 Pago Pago, AS
 Mane Effect Therapeutic Riding Center,
 Inc., Kaukauna, WI
 Mark E. King Medical Research
 Foundation, LaVerne, CA
 Marsin Forest Grove Conservatory,
 Houghton, MI
 Mary Diana Samuel Corporation,
 Cleveland, TN
 Media Arts International, Inc.,
 Long Island City, NY
 Mercy Home Healthcare, Memphis, TN
 Merrimack Valley Small Business
 Development Council, Inc.,
 Lawrence, MA
 Metropolitan Interdenominational
 Ministers Conference, Inc.,
 Brooklyn, NY
 Mexican Children's Home & Clinic, Inc.,
 San Antonio, TX
 Michigan Panthers Baseball Club, Inc.,
 Wixom, MI
 Mid-South Sheltered Workshop,
 Jonesboro, AR
 Mid-South Youth Baseball, Inc.,
 Millington, TN
 Minnesota Skating Scholarship,
 Edina, MN
 Monona Foster and Adoptive Parents
 Association, Sergeant Bluff, IA
 Mound Bottom Press, Pegram, TN
 Mountain Regional Council on Aging,
 Blue Jay, CA
 MRC Parents Association, Inc.,
 Miami, FL
 MS Warrior, San Francisco, CA
 Mt. Lebanon, Inc., Memphis, TN
 Mt. Sinai Rmue Outreach Ministries,
 Orangeburg, SC
 Muhammads Development Corporation,
 Springfield, MA
 National Association of Christian
 Educators, Inc., Hendersonville, TN
 Native American Mentoring Enterprise,
 Provo, UT

New Agreement Community Development Corporation, Houston, TX
 New Covenant Urban and Disabled Community Services, Inc., Santa Diego, CA
 New Creations Development Programs, Inc., Fern Creek, KY
 New Directors Charity Group, Inc., Pacific Palisades, CA
 New Fiction Project, Inc., New York, NY
 New Hampshire Sports Museum Corporation, Manchester, NH
 New Hope Ranch A Non Profit Corporation, Chattaroy, WA
 New Horizons Housing and Independent Living, North Hollywood, CA
 New Life Family Shelter, Inc., Miami, FL
 New Life, Inc., Reno, NV
 Nguoi Viet Foundation, Westminster, CA
 Noahs Ark Abundant Resource Kare Foundation, Springville, UT
 Nor-Cal Elite, Wheatland, CA
 Norpoint Soccer Club, Tacoma, WA
 North American Institute for Performance Education, Concord, NH
 North Pine Street Senior Housing Corporation, Ukiah, CA
 Northern Arizona Celtic Heritage Society, Flagstaff, AZ
 Northern Illinois Tejano Cultural Society, Inc., Aurora, IL
 Nubian Foundation, Austin, TX
 Nutrition Education Worldwide, Chicago, IL
 Oikodome Ministries, Moreno Valley, CA
 Olathe Volleyball Club, Inc., Olathe, KS
 Open Door Dance Theatre, Los Angeles, CA
 Operation Foundation, Augusta, GA
 Operation Lemon-Aid, Inc., Highland Park, IL
 Or-Letzion, Brooklyn, NY
 Orange Bowl Foundation, Inc., Miami, FL
 Orlando Caribbean Masqueraders Association, Inc., Orlando, FL
 Orot Yehuda, New York, NY
 Orphanages of Thailand, Inc., Stanton, CA
 Oxford Academy Corp., Shrewsbury, MA
 Park West Residents Association, Vernon Rockville, CT
 Patches of Sunshine Animal Sanctuary, Inc., Memphis, TN
 Pathway Ministries, Ltd., Barre, VT
 People With Pride, Ontario, CA
 Performance Gallery, Inc., New York, NY
 Peter Beck Memorial Scholarship Fund, Galt, CA
 Philippine American Federation of South Florida, Inc., North Miami, FL
 Pinkie Unlimited, Berkeley, CA
 Portland Opera Repertory Theatre, Portland, ME
 Praxis the Official Tribute to Mark Lenard, Pittsburgh, PA
 Press Freedom Foundation, North Miami, FL
 Preventive Mentoring Services, Dallas, TX
 Professional Education and Credentialing, Inc., Baton Rouge, LA
 Project New Start, Chicago, IL
 Project Real, Washington, DC
 Project Respect, Inc., Hailey, ID
 Providercare, Gorham, ME
 Pround 2 Be, Cerritos, CA
 PSI Applications, Fairfield, CA
 PSI Tau Chapter Foundation of Omega PSI Phi Fraternity, Inc., Lexington, KY
 Public Lands Equal Access Alliance – PLEAA, Springville, UT
 Queens Division of Hatzolo, Inc., New York, NY
 Rainier Valley Community Development Association, Seattle, WA
 Ray of Hope, Dallas, TX
 Recycle Otsego County, Gaylord, MI
 Restoration Fellowship, Fayetteville, GA
 Rick Hughes Evangelistic Ministries, Inc., Cropwell, AL
 Riverview Gardens Educational Foundation, CO John Kulla-Branz, Saint Louis, MO
 Road Scholars, Inc., Harrington Park, NJ
 Rochester Recovery Center, Inc., Rochester, NY
 Romema Torah Center, Inc., New York, NY
 Royal Lancers Ventage Dance Troup, Ofallon, MO
 Russell County Foundation for Excellence, Inc., Russell Springs, KY
 Rxaprescription Anonymous, Inc., Columbia, MD
 San Francisco Friends of Chamber Music, San Francisco, CA
 Sanctuary at the Water Garden, Cary, NC
 Sandra and Jesse Jackson Jr., Foundation, Washington, DC
 Search Research Discover Apply Academy, Inc., Tulsa, OK
 Second Great Gold Rush Foundation, Inc., Sacramento, CA
 Second Step Transition House, Detroit, MI
 Senior Services, Inc., Cortland, OH
 Seniornet Sarasota Learning Center, Bradenton, FL
 Serrano Band of Indians, Highland, CA
 SF Chinatown Leo Club Big Sibling Program, Mountain View, CA
 Sierra Supported Services, Inc., Susanville, CA
 Silver Charitable Fund, Inc., Los Angeles, CA
 Single Women With Children Organization, Inc., Raleigh, NC
 Small-Felder-Minifield Training Center, Inc., of Tuskegee, Memphis, TN
 Smart Coalition of California, Sacramento, CA
 Smashing Athletes Booster Club, Inc., Miami, FL
 Solid Rock Academy, Inc., Port Sulphur, LA
 South Florida Chapter of the Association of Jewish Libraries, Miami, FL
 Southeast North Carolina Jazz-N-Friends, Incorporated, Fayetteville, NC
 Southern California Diamonds Softball Club, Thousand Oaks, CA
 Southwest Musical Arts Foundation, Scottsdale, AZ
 Space Needle Volleyball Foundation, Seattle, WA
 Spring Hill Arts Center, Spring Hill, TN
 St. Bernard Coalition for Project Graduation, Inc., Chalmette, LA
 St. Paul Community Economic Development St. Paul Partners, St. Louis, MO
 Stand & Be Counted, Inc., Palmdale, CA
 Step by Step Day Care and Learning Center, Inc., Midland City, AL
 Stop Employee Abuse Association, Plano, TX
 Succeed America, Inc., S. Attleboro, MA
 Suitlandfest Community Development Corporation, Suitland, MD
 Summit Seekers, Inc., Fishers, IN
 Sumter Learning Center, York, AL
 Sunglo Concepts of Care, Inc., Harlingen, TX
 S W A M Cultural Center, New York, NY
 Sword Ministries, Arlington, TX
 Teatro Main Street, Inc., Fort Worth, TX
 Technology R & D, Inc., San Louis Obispo, CA
 Tennessee Main Street Association, Inc., Lawrenceburg, TN
 Tigers Only Preservation Society, Clarksburg, NJ
 Tikar, Inc., Temple, TX

Transformations Project, Inc.,
Jamaica Plain, MA
Transitional Services, Inc., Secretary, MD
Tri City Project T E A C H,
Winston Salem, NC
Tuscararus Educational Development,
Inc., New Philadelphia, OH
United World Charities, Allentown, PA
Until Its Time, Richmond, VA
Upper Cumberland Access, Inc.,
Sparta, TN
Urban Empire, Inc., New York, NY
Urban Hope, Grand Rapids, MI
USA Tennis Classic, San Bruno, CA
Utah Therapeutic Riding Foundation,
Draper, UT
Victims Team Advocacy of Osage County
Oklahoma, Inc., Pawhuska, OK
Violeta Barrios De Chamorro Foundation,
Inc., Pittsburgh, PA
Vision Advancement Foundation, Inc.,
Bartlesville, OK

Visions Plus, Inc., Portsmouth, VA
Walpole Youth Basketball Association,
Inc., Walpole, MA
Washington Court Senior Housing
Corporation, Ukiah, CA
WBD Save the Childrens Lives,
Houston, TX
We Have Risen Ministry, Bartlette, TN
West High Athletic Alumni Association,
Anchorage, AK
Willis Adult Family Care Home, Inc.,
Midway, FL
Wilmington Community Roundtable
Foundation, Inc., Wilmington, MA
Womenpower, Portland, ME
Woodland Chamber of Commerce 21st
Century Foundation, Woodland, CA
World Concern With Compassion, Inc.,
New York, NY
World Future Fund, Inc., Alexandria, VA
World Peace Museum, Greensboro, NC

Youth Incentive Program, Inc.,
Brunswick, GA

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.