

Notice of Disposition of Declaratory Judgment Proceedings Under Section 7428

Announcement 2004-100

This announcement serves notice to donors that on October 27, 2004, the United States Tax Court entered a decision accepting the agreement of the parties regarding the organization described below. Pursuant to the decision, the organization listed below is not recognized as an organization described in section 501(c)(3) and is not exempt from tax under section 501(a) and is not an organization described in section 170(c)(2) effective January 1, 1996.

**Del Oro Conservatory for the Classical
Arts of Music and Dance, Inc.
Chandler, AZ**