

Foundations Status of Certain Organizations

Announcement 2004–103

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:

2nd II None Achievement, Elk Grove, CA
2nd Life Cord Blood Foundation, Montebello, CA
Acadiana Development Foundation, Baton Rouge, LA
Aids Empowerment and Treatment International, Washington, DC
Alabama Agriculture and Forestry Leadership Foundation, Guntersville, AL
Alagappa Foundation, Escondido, CA
All My Children Preschool, Opelousas, LA
Alleanza Italiana Foundation, Brooklyn, NY
Alpha Gamma Educational Foundation, Baton Rouge, LA
American Friends of the Kiev Jewish Community, Brooklyn, NY
American Society of Cebu Institute of Medicine Alumni, Inc., Livingston, NJ
Anabelle Huff Learning Center, San Jose, CA
Another Chance Development Corporation, Grady, AR
Apostolic Hope, Incorporated, New Orleans, LA
Applicants Best Alliance, Rocklin, CA
Arkansas Cattle Women's Foundation, Little Rock, AR

Arkansas Medical Museum and Health Education Center, Inc., Paris, AR
Arkansas School for Mathematics and Sciences Alumni Association, Hot Springs, AR
Artists Against Aids, Inc., New Orleans, LA
Asianwired Information Services, Inc., Rowland Heights, CA
Association for the Arts and Ritual in Therapy, Arlington, TX
Austin Helping Hand, Inc., Austin, TX
Austin Police Department South 1st Neighborhood Center, Austin, TX
Autism Support Services and Education Team, Inc., Metairie, LA
Back to Life, Round Rock, TX
Ballet De La Tierra, Brighton, CO
Barnabas Project Society, Bixby, OK
Barnard Elementary School Foundation, Inc., Tulsa, OK
Benicia High School Panther Foundation Corporation, Benicia, CA
Benoit Benjamin Foundation, San Antonio, TX
Better Chance for Females, Inc., Lithonia, GA
Biotherapeutics Publishing Company, Tulsa, OK
Borderline Youth Recovery, Inc., Austin, TX
Boys and Girls Club of Hillsboro Texas, Inc., Hillsboro, TX
Broomfield Youth Football Association, Broomfield, CO
Byways Ministries, Austin, TX
California Friends of Louisiana French Music, Vacaville, CA
Camelot Career College Scholarship Fund, Baton Rouge, LA
Camelot North Housing Corporation, Stockton, CA
Camelot South Housing Corporation, Stockton, CA
Capable Business Services, Inc., Metairie, LA
Carn, Inc., El Cerrito, CA
Carter Centennial Celebration Committee, Inc., Carter, OK
Cats Tale, Inc., Elgin, TX
Cave Run Development Corporation, Owingsville, KY
Cedar Hill Saints Youth Football Association, Cedar Hill, TX

Center for Family Enrichment, Inc., Tampa, FL
Center for Special Community Services, Inc., Brooklyn, NY
Central Youth Baseball Association, Inc., Pollok, TX
Chapel Care Learning Center, Mayflower, AR
Charles County Museum Consortium, LaPlata, MD
Charleston Volunteer Fire Fighters Association, Coos Bay, OR
Children United, Inc., Dallas, TX
Childrens Health Foundation of Colorado, Englewood, CO
Choices International, Inc., Toccoa Falls, GA
Christian Perspectives, Washington, DC
Christian Reform Alliance for Today's Youth, Inc., CRAFTY, Dallas, TX
Chrysalis Foundation, Victoria, TX
Cisco Senior Citizens, Cisco, TX
Citizens Police Academy Alumni of North Texas, Benbrook, TX
Clowns 2 U, Inc., Texarkana, AR
Clowns for Christ, Sulphur, OK
CM International Relief Foundation, Inc., Diamond Bar, CA
Comite Angelino San Juan Nonualco, Hollywood, CA
Committee for Just Cause of Free Vietnam, Garden Grove, CA
Community Advocates for Quality Recreation & Education, Inc., Taft, OK
Community Builders Corporation, Santa Rosa, CA
Community Development of Illinois, Bloomington, IL
Community Foundation of Parker County, Weatherford, TX
Computer Recycling for Education and Community Enhancing Resources, San Antonio, TX
Concrete Classic, Inc., Coralville, IA
Corpus Christi Citizens Police Academy Alumni, Inc., Corpus Christi, TX
Correio, Inc., Austin, TX
Cotee, Inc., Sparks, OK
Covenant Daycare, Inc., Troy, MI
Creatures Great and Small, Inc., Yukon, OK
Creole Cottage Coalition, Inc., New Orleans, LA
Crescent Wrench Book & Info Shop, New Orleans, LA

Cub Scout Pack 52 Endowment Fund, Inc., Morgantown, WV
 Cultural Renewal Corporation, Branchport, NY
 D & J Smith, Inc., Violet, LA
 Darlene Taber Ministries, Inc., San Antonio, TX
 Darryle S. Brister Ministries, Harvey, LA
 Dayspring Community Church, Inc., Tulsa, OK
 Daystar Global, Inc., Louisville, KY
 Deliverance, Inc., Shreveport, LA
 Devine Jones Lukemia Benefit Association, Inc., Desoto, TX
 Disabilities-Louisiana Independence for Everyone, Lake Charles, LA
 Disability Support Team, Meridian, MS
 Disabled Services of Rosamond Organization, Rosamond, CA
 Discovery Riders, Inc., Bellafontaine, OH
 District Productions, Inc., New Orleans, LA
 Dith Pran Holocaust Awareness Project, Inc., Woodbridge, NJ
 Dorough Lupus Foundation, Inc., Palm Bay, FL
 Dunjee All-School Association, Incorporated, Oklahoma City, OK
 E C Reems Womens International Ministries Dallas Chapter, Carrollton, TX
 Eastwood Rotary Club of Birmingham Foundation, Birmingham, AL
 Educare Training Group, Seguin, TX
 Educounsel, Inc., Snellville, GA
 Egbe Omo Yoruba New York Chapter, Inc., Staten Island, NY
 E L A N Educational Center, Inc., Chicago, IL
 El Paso County Community College Crime Stoppers, Inc., El Paso, TX
 El Pueblo Resident Management Corporation, Pittsburg, CA
 El Shaddai Radio Ministries, Inc., Davenport, FL
 Elsworth and Associates, Inc., Harvey, LA
 Emerald Chariot Foundation, Marina Del Rey, CA
 Empower North Shore Oahu, Haleiwa, HI
 Enhanced Learning Concepts, Inc., Orange, TX
 Equip International, Gunnison, CO
 Everybody Wins in Acadiana, Inc., Lafayette, LA
 Ex-Po Community Outreach Program, Dallas, TX
 Feed My Sheep, Inc., Pittsburgh, PA
 Feliciana Vision, Inc., St. Francisville, LA
 Field of Dreams Family Life and Enhancement Services, Inc., Deerfield Beach, FL
 Fiesta Hispana, Inc., Nixon, TX
 First Phase Foundation, Ingleside, TX
 First Phoenix Foundation, New Braunfels, TX
 First Works, W. Sacramento, CA
 Flo Hooser Scholarship Fund, McAlester, OK
 Fort Smith Childrens Museum of Fort Smith Arkansas, Ft. Smith, AR
 Fort Worth Wizards, Burleson, TX
 Forum on Privacy Security in Healthcare, Inc., Columbia, MD
 Fostering Brighter Horizons, Bismarck, ND
 Foundation for Consumers Construction Assistance, Inc., Oklahoma City, OK
 Foundation for the Recovery of Kidnapped and Missing Children, Tomball, TX
 Fountain of Life Outreach, Inc., North Haven, CT
 Friendly Outreach Ministries, Inc., Augusta, GA
 Friends Foundation, Inc., New Orleans, LA
 Friends of Canton, Inc., Canton, KS
 Friends of Coles Elementary School Association, Corpus Christi, TX
 Friends of Erevna International Peace Center, Bethesda, MD
 Friends of Johnson Creek, Inc., Arlington, TX
 Friends of Musee Boribana, Los Angeles, CA
 Friends of the Library of Pompano Beach, Pompano Beach, FL
 Futures Institute for Sustainable Development, Inc., Glastonbury, CT
 G A M A Community Development Corporation, Houston, TX
 Gay and Lesbian Journey, Inc., Sacramento, CA
 Gethsemane Economic & Educational Ministry, Inc., Eustis, FL
 Global Gospel Mission, Inc., Mesquite, TX
 Global Synergy Network, Santa Rosa, CA
 GOAL, Inc., Greensboro, NC
 God's SWAT Team, Tucson, AZ
 Golden Deeds, Inc., Baton Rouge, LA
 Golden Eagle 50 Yardline Club, El Paso, TX
 Good Deeds, Inc., Denton, TX
 Good Heart Foundation, Los Angeles, CA
 Green Impact, Spicewood, TX
 Groom Ed, New Roads, LA
 Goosport Nursery Espree, Lake Charles, LA
 Grand Village of the Kickapoo Park Foundation, Leroy, IL
 Great Beginnings Foundation for Tennessee, Nashville, TN
 Greater Life Community Development Corporation, Detroit, MI
 Greater Mt. Carmel Ministry for Economic Development, Little Rock, AR
 H. C. Nesbitt Education Center, Inc., Nashville, TN
 Hamilton County Special Needs Cook Off, Inc., Hamilton, TX
 Hampton Roads Child Care, Inc., Chesapeake, VA
 Harlingen Junior Hockey Association, Inc., Harlingen, TX
 Healing Our Future, Sausalito., CA
 Healing the Hurts Home for Abused, Inc., Sachse, TX
 Healthcare for Rural Infants, Children, Adolescents and Young Adults, Hinesville, GA
 Heart of Texas Head Injury Association, Incorporated, Clifton, TX
 Hearts to Feel, Hands to Serve, Inc., New York, NY
 Heroes of the Heart, Inc., Oklahoma City, OK
 Holman Community Development Corporation, Stuttgart, AR
 Hopes and Dreams Foundation of Oklahoma, Blanchard, OK
 Housing Partners of Miami Corp., Miami, FL
 Hubbard Youth Bowling Program, Dorchester, MA
 Hughes Community Development Corp., Hughes, AR
 Hui Kauhale, Inc., San Rafael, CA
 Iglesia Amor Y Fe Jesus Cristo Nuestro Rey, Inc., West Palm Beach, FL
 Institute for Virtual Learning, Inc., Round Rock, TX
 International Drafting & Design Society, Tulsa, OK
 International Sailing Hall of Fame, Jensen Beach, FL
 International TCM Center, Pittsburgh, PA
 Internship 2000, Austin, TX
 Iris Village Heritage Foundation, Colleyville, TX
 Iron Two Iron Ministries, Inc., Atlanta, GA
 Irving Police Foundation, Inc., Irving, TX
 Isralight South Florida, Inc., Boca Raton, FL

Jean McCann Whitesell Memorial Trust,
Montgomery, AL

Jeremiah Ministries, Inc., Laredo, TX

Jesus is Lord Evangelistic Ministries, Inc.,
Oklahoma City, OK

Join Our Youth, Ganado, TX

Jordan and Jordan Enterprises, Inc.,
Broken Arrow, OK

Journey Hospice, Inc., Tulsa, OK

Just Peace, Inc., Granger, IN

Kansas African American Legislative
Caucus Foundation, Topeka, KS

Kansas Child Advocacy Institute, Inc.,
Lenexa, KS

Kansas Child Advocacy Institute, Inc., A
Lighthouse for Children, Lenexa, KS

Kansas City Womens Rugby Football
Club, Kansas City, MO

Kansas Dietic Association Foundation,
Manhattan, KS

Karbala Social Services, Inc.,
Farmington Hill, MI

Kasap Foundation, Alexandria, VA

Katherine Lock Foundation, Inc.,
Noble, OK

Kenner Youth Foundation, Inc.,
New Orleans, LA

Kerugma Ministries, Laredo, TX

Kiddie Academy Corporation,
New Orleans, LA

Knox West High Athletics, Inc.,
Knoxville, TN

Korean Disability Association of Southern
California, Los Angeles, CA

Kozzy Kollege Pre-School, Inc.,
Oak Grove, LA

Lafayette Lifeplans of Hiawatha, Inc.,
Augusta, GA

Lagala, Inc., New Orleans, LA

Latinos Unidos, Inc., Los Angeles, CA

Laura Center for Creole Heritage,
Vacherie, LA

Life In Us Ministries Community
Services, Chicago, IL

Life of Victory International, Inc.,
Tulsa, OK

Life Skills, Inc., Garland, TX

Lighthouse World Ministries,
Morristown, TN

Longview Parks & Leisure Services
Foundation, Longview, TX

Los Hermanos Housing, Inc.,
San Antonio, TX

Louisiana Governors Mansion
Foundation, Inc., Franklin, LA

Louisiana Olympic Wrestling Club, Inc.,
Metairie, LA

Mariah Foundation, Oklahoma City, OK

Mark L. Odom Ministries, Inc.,
Broken Arrow, OK

Marlow Reserve Police Department,
Marlow, OK

Math First, Redding, CA

Melioration Foundation NFP, Dolton, IL

Mentoring Career Advancement, Inc.,
Duncanville, TX

Mercy Home Healthcare, Memphis, TN

Mid-America Airborne Museum, Inc.,
Tulsa, OK

Military Housing, Inc.,
Colorado Springs, CO

MIR, Chattanooga, TN

Mississippi Hunger Task Force,
Jackson, MS

Monomotapa Chapter of the National
Conference of Black Lawyers,
Dallas, TX

Morgan Area Community Association,
Morgan, TX

Morning Light Foundation, Orofino, ID

Morningside Ministries, Inc.,
Pflugerville, TX

Mrs. Sudds Teach and Keep Daycare,
Lufkin, TX

M-Tap, N. Cambria, PA

Mulhall-Orlando Public School
Foundation, Orlando, OK

Museum of Historic Natchitoches, Inc.,
Natchitoches, LA

Nancy Riley Johnson Educational
& Development Foundation, Inc.,
New Orleans, LA

National Association for Abused &
Missing Children, New Orleans, LA

National Cutting Horse Heritage Museum,
Fort Worth, TX

National Hispanic American Educational
Fund Foundation, Los Angeles, CA

National Housing Foundation,
Garden Grove, CA

New Arts Cultural Society,
Shreveport, LA

New Beginnings Rehabilitation Centers,
Inc., Waco, TX

New Directions Learning Center,
Alexandria, LA

New Mexico Citizens Forum, Inc.,
Albuquerque, NM

New Orleans Rehabilitation
Educational & Civic Committee,
Inc., New Orleans, LA

Nicaraguan Association of Palm Beach
County, Inc., West Palm Beach, FL

North Shore Childrens Resource Program,
Slidell, LA

North Star Productions, Inc.,
Cincinnati, OH

North Texas Search & Rescue, Inc.,
Arlington, TX

Oasis Special Ministries, Incorporated,
McAllen, TX

Ogletree Gap Foundation Corporation,
Copperas Cove, TX

Oklahoma Air Sooners 83, Inc.,
Oklahoma City, OK

Oklahoma Amateur Hockey Association,
Tulsa, OK

Oklahoma Northeast Trauma Regional
Advisory Council Foundation,
Tulsa, OK

Oklahoma Pain Initiative, Inc.,
Oklahoma City, OK

Oklahoma Project for Animal
Compassion, Inc., Oklahoma City, OK

OPHS Hoops Club Limited, Monroe, LA

Ouachita Childcare Center, Inc.,
Monroe, LA

Ouachita Empowerment & Enterprise
Community Development Corporation,
Monroe, LA

Our Fathers Children Day Care Center,
Little Rock, AR

Pamoja Art Society, Shreveport, LA

Paradigm Foundation, Fort Smith, AR

Parkin Community Association,
Parkin, AR

Parkway Drive Neighborhood Assoc.,
Inc., Syracuse, NY

PDD Childrens Foundation, Danville, CA

Peace of the Past Foundation, Inc.,
Marrero, LA

Pearl Maker Ministry, Incorporated,
Brenham, TX

People for Animal Welfare,
Philadelphia, MS

Pep Talk, Inc., Vallego, CA

Permian Basin Group of the National
Native American, Odessa, TX

Phoenix Alliance, Inc., Baton Rouge, LA

Plainview-Hale County Youth Center,
Inc., Plainview, TX

Plaisance Day Care Center, Inc.,
New Orleans, LA

Pleasant View Housing Corporation,
Stockton, CA

PMC First Search Foundation, Dublin, OH

Powell Music Boosters, Powell, WY

Premier Economic Development
Corporation, Shreveport, LA

Prestige Senior Country-Style Living,
Inc., Little Rock, AR

Prevailing Winds, Bossier City, LA

Prodim, Inc., Fort Worth, TX

Project K A P P, Manteca, CA
 Project SOS, Shreveport, LA
 Pro-Kidney Foundation, Inc.,
 Miami Beach, FL
 Prophetic Age Ministries, Inc., Tulsa, OK
 Proud Citizens of Big Spring,
 Incorporated, Big Spring, TX
 Public Lands Equal Access Alliance,
 Springville, UT
 Quality of Life Support Programs of New
 York City, Inc., Richmond, NY
 Ray Nelson Ministries, Inc.,
 Birmingham, AL
 Read America Foundation, Tulsa, OK
 Refugios Festival of the Flags, Inc.,
 Refugio, TX
 Restoration Ministries, Inc., Austin, TX
 Restoration of Old City Hall, Inc.,
 Plaquemine, LA
 Resurrection Substance Abuse
 Prevention Intervention Support
 Group, Fort Worth, TX
 Rich in Christ Ministries, San Antonio, TX
 Ridge Historical Society, Hartsdale, NY
 Rio Grande Valley De Colores,
 Harlingen, TX
 Robert Bates Fullwood Memorial
 Scholarship Trust, Emeryville, CA
 Rock A Bye Pre-School, New Orleans, LA
 Sacramento Affordable Housing,
 Sacramento, CA
 Sacramento Magic, Sacramento, CA
 Saessak Preschool, Los Angeles, CA
 Safe Haven Development Outreach, Inc.,
 Mobile, AL
 San Antonio Rocks, Incorporated,
 San Antonio, TX
 San Francisco Operation Missouri,
 Mill Valley, CA
 Sausalito Jazz and American Music
 Foundation, Sausalito, CA
 Seasons of Harvest Ministries, Austin, TX
 Send Home a Reading Experience, Inc.,
 Windsor, VT
 Sharon G. Scott Ministries, Inc.,
 Ft. Lauderdale, FL
 Sierra Kids, Downieville, CA
 Signs and Wonders International, Inc.,
 Ft. Worth, TX
 Silentia Center for Spiritual Formation,
 Jackson, MS
 Sims Outreach Center, Canton, MS
 Sisters United Organization,
 Sterling Heights, MI
 Smart Start Daycare Center, Inc.,
 Cankton, LA
 Society for Urinary Continence Centers of
 America, Inc., South Miami, FL
 Sonoma Law Center, Sonoma, CA
 South Dallas Rescue Center, Inc.,
 Dallas, TX
 Southern Animal Foundation,
 New Orleans, LA
 Southern Institute for Women and Policy,
 Covington, GA
 Southern Oregon Hockey Association,
 Inc., Medford, OR
 Southside Youth Sports Complex,
 Corpus Christi, TX
 Specialty Care Elder Care Services, Inc.,
 Arlington, TX
 Spiritual Onion Foundation, Austin, TX
 Spokane Chapter 143 NAWIC Scholarship
 Foundation, Spokane, WA
 St. Helena Community Development
 Corp., Greensburg, LA
 Stephen Christopher Foundation, Inc.,
 Scottsdale, AZ
 Stillwater Community Health Center, Inc.,
 Stillwater, OK
 Stingrays Swim Club, Clint, TX
 Student Art for Education, Inc.,
 Pleasanton, CA
 Student Government Association of
 the New Orleans Job Corps Center,
 New Orleans, LA
 Styles to Go Mobile Services for People
 With Disabilities, New Orleans, LA
 Texas Associated Press Broadcasters
 Foundation, Dallas, TX
 Texas Block Party, Round Rock, TX
 Texas Public Forum for End-of-Life
 Issues, Austin, TX
 There is Hope Community Development
 Center, Inc., Stuttgart, AR
 Three Pines Volunteer Firemans Company,
 Deridder, LA
 Tomboys Softball Club, Mansfield, TX
 Touch of Love Foundation, Yukon, OK
 Trash Free Rappahannock, Inc.,
 Sperryville, VA
 Treasures in Heaven Feeding Ministry,
 Dallas, TX
 Tree of Life Health Development, Inc.,
 Tulsa, OK
 Trilogy Ark Foundation, Encino, CA
 Tulsa Community Outreach-A-Vision,
 Tulsa, OK
 Under the Rainbow Nursery, Inc.,
 Metairie, LA
 United White College Foundation, Inc.,
 Spokane, WA
 Up With Trees Okmulgee, Inc.,
 Okmulgee, OK
 V Street Housing Corporation,
 Stockton, CA
 Velija Foundation, Long Beach, CA
 Veterans Educational Trust, Inc.,
 Southaven, MS
 Victoria County D A R E, Victoria, TX
 Vision Academic Foundation, Tulsa, OK
 Vision Community Development
 Corporation, El Paso, TX
 Visions Through Christ Biblical
 Corporation, Austin, TX
 Vogel Tenants Association, Inc.,
 Abilene, TX
 Voices for Children, New Orleans, LA
 Voirin Foundation, San Antonio, TX
 Wards Childrens Home, Inc.,
 George W, TX
 Way Back, Yreka, CA
 We Media Foundation, New York, NY
 Western Plains Firefighters Association,
 Clinton, OK
 Westside Business Association,
 Corpus Christi, TX
 Whispering Pines Housing Corp.,
 Stockton, CA
 White Dove Ministries, Baton Rouge, LA
 Whiteman Heritage Foundation,
 Higginsville, MO
 Why Not Alano, Heavener, OK
 Wild Rose Youth Ranch, Inc.,
 Sanderson, TX
 William J. Kennedy Scholarship Fund,
 New York, NY
 Wishing on the Lone Star, Inc.,
 Balch Springs, TX
 Women in Health Serving Others, Inc.,
 Rio Linda, CA
 Womens Historical Society, Ogden, UT
 Word of God Fellowship Ministries, Inc.,
 Baltimore, MD
 Work Force Investment Board of
 Rockland County, Spring Valley, NY
 World English Language Foundation,
 Orem, UT
 World Environmental Society,
 Salt Lake City, UT
 Yea or Nay, Inc., Gilbert, AZ
 Youth and Elderly Services Foundation of
 Hawaii, Honolulu, HI
 Youth International Ministries, Inc.,
 Scottsdale, AZ
 Youth Opportunity Alliance, Paonia, CO
 Youth Sports Network of the Coastal
 Bend, Inc., Corpus Christi, TX
 Yuba Sutter Land Trust, Marysville, CA
 Yuma Community Youth Association,
 Yuma, AZ
 Zapata Triad, Inc., Zapata, 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.