

# Foundations Status of Certain Organizations

## Announcement 2004-22

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:

58 Group, Chicago, IL  
Abraham Lincoln National Cemetery  
Support Committee, Frankfort, IL  
Accessible Creative Theatre, Inc.,  
Carbondale, IL  
Adeline House an Orphanage,  
Cleveland, OH  
Adelphic Historical Restoration Society,  
Battle Creek, MI  
African American Community  
Development Corporation, Canton, OH  
A H S Restoration, Inc., Anderson, IN  
Aid Angeles, Inc., Aliso Viejo, CA  
All My Children Child Care Services,  
Inc., Cerritos, CA  
Alliance for Advancement of HIV-AIDS  
Therapy, Inc., Palm Springs, CA  
Alpha Baydi Dia Fund, Detroit, MI  
Alpha Omega Foundation, Inc.,  
Rock Island, IL  
Amauzari in the USA Organization,  
Chicago, IL  
American Friends of Ateres Bnos  
Yervshalayim, Inc., Chicago, IL  
American Museum of Magic, Inc.,  
Marshall, MI  
Ancient World Society, Inc.,  
Wauconda, IL

Anger Institute, Inc., Chicago, IL  
 Antioch Mission Fellowship,  
 Buena Park, CA  
 Apiary of Solution & Knowledge, Inc.,  
 Indianapolis, IN  
 Arab-American Chamber of Commerce,  
 Chicago, IL  
 Arab-American Congress, Chicago, IL  
 Ark of Safety, Caseyville, IL  
 Ashe, Inc., Yuciapa, CA  
 Asociacion de Fraternidades  
 Guatemaltecas Corp., Lynwood, CA  
 Assistance Foundation, Palm Springs, CA  
 Augusta Homes, Upland, CA  
 Aurora Now Foundation, Tucson, AZ  
 Ayala Athletic Foundation,  
 Chino Hills, CA  
 Baby Basket, Lawrenceburg, IN  
 Backdoor Ministries, Oak Hills, CA  
 Ballet Folklorico Nuestras Tradiciones,  
 Colton, CA  
 Bath Charter Township Housing  
 Commission, Bath, MI  
 Bazan Prayer Ministries Ministerrios de  
 Oracion Bazan, El Canjon, CA  
 Bellaire - Puritas Meals on Wheels,  
 Cleveland, OH  
 Bethel Community Housing Corporation,  
 Detroit, MI  
 Bethel Gospel Missions, Greenville, IL  
 Bethesda Community Development  
 Center, Elgin, IL  
 Black Contractors United Foundation,  
 Inc., Chicago, IL  
 Braceville Parent-Teacher Community  
 Organization, Braceville, IL  
 Brighter Futures, Chicago, IL  
 Brightwood Children and Family  
 Cooperative, New Phila, OH  
 Brosmer Serenity Club, Inc., Jasper, IN  
 Bucktown Neighbors, Chicago, IL  
 Business Network of Indiana, Inc.,  
 South Bend, IN  
 Business United Officers and Youth  
 B U O Y I, Detroit, MI  
 California Heritage Dancers,  
 Temecula, CA  
 California Wildland Fire Fighter  
 Memorial Committee, Romoland, CA  
 Camp Whitley, Inc., Columbia City, IN  
 Care With Love Services, Kalamazoo, MI  
 Caring About Nursing Disability  
 Organization, Lyndhurst, OH  
 Case Management Worldwide,  
 San Diego, CA  
 Catholic Homily, Marengo, OH  
 Celebrate Me Home, Inc.,  
 Palm Springs, CA  
 Center for Emergency Management,  
 Troy, MI  
 Center for Informed Health Care  
 Decisions, Chicago, IL  
 Central America Gospel Mission Center,  
 Anaheim, CA  
 Cerebral Aneurysm-Tumor Survivors  
 CATS, Lansing, MI  
 Cerulean Dance Theatre, Chicago, IL  
 Charities of Indianapolis, Indianapolis, IN  
 Chicago Area AA Womens Luncheon,  
 Inc., Downers Grove, IL  
 Chicago Help for Israels Cemeteries &  
 Graves Organization, Chicago, IL  
 Chicago Neighbors United, Inc., Itasca, IL  
 Chicago Wind City Artists, Inc.,  
 Chicago, IL  
 Child Rescue International, Mesquite, TX  
 Childrens Center of Excellence, Inc.,  
 Toledo, OH  
 Childrens Life Line Foundation,  
 North Bergen, NJ  
 Childrens Voices, Ada, MI  
 Chinese-American Voters Alliance,  
 Chicago, IL  
 Chino Hills Community First,  
 Chino Hills, CA  
 Christ Reaching Asia Mission Worldwide,  
 Inc., Bedford, IN  
 Christian Service Enterprises,  
 Schoolcraft, MI  
 Citizens for Community Values of San  
 Diego, Solano Beach, CA  
 Clarence Darrow Foundation, Chicago, IL  
 Classic Cruisers, Perris, CA  
 Cleveland Home Town Program,  
 Cleveland, OH  
 Cleveland Nama Hatta Program,  
 Cleveland, OH  
 Clissold School Endowment, Ltd.,  
 Chicago, IL  
 Coalition for Better Schools and  
 Communities, San Diego, CA  
 Coalition for United Community Labor  
 Force, Chicago, IL  
 Cobalt Ensemble Theatre, Inc.,  
 Chicago, IL  
 Committee for Improvement of Emerson  
 Community Development Corp.,  
 Gary, IN  
 Committee to Restore America  
 Foundation, Oceanside, CA  
 Common Education Foundation,  
 Chicago, IL  
 Community Collaboration for Economic  
 Development, Champaign, IL  
 Community Collaborative Outreach Gift,  
 Ypsilanti, MI  
 Community Concern for Families and  
 Youth Freedom, Joliet, IL  
 Community Leadership Council,  
 South Bend, IN  
 Community Link Foundation, Inc.,  
 Ann Arbor, MI  
 Community Planning Association,  
 Detroit, MI  
 Community Preservation Association,  
 Inc., Naperville, IL  
 Conversemos, Inc., Chicago, IL  
 Corona Panthers Junior All American  
 Football, Corona, CA  
 Corporation for Community Housing,  
 Chicago, IL  
 Crayons for Kids Foundation,  
 Cleveland, OH  
 Creative Flowering Through the  
 Performing Arts, Chicago, IL  
 Creative Problem Solving Institute, Inc.,  
 Chicago, IL  
 Critical Incident Stress Management  
 Indiana Network, Inc., Greenfield, IN  
 Crossroads Christian Ministries  
 International, Inc., San Diego, CA  
 Curtis Research Institute, Inc., Toledo, OH  
 Dads of Michigan, Southfield, MI  
 Delta Centre for Arts & Cultural Affairs,  
 Inc., Grand Rapids, MI  
 Demand Clean Air, Yorba Linda, CA  
 Depressive-Manic Depressive Group of  
 Henry County, Geneseo, IL  
 Desert Gold Computer Resource Center,  
 Yucca Valley, CA  
 Desert Hot Springs Community Task  
 Force, Desert Hot Springs, CA  
 Detroit Classical Radio Corporation,  
 Detroit, MI  
 Detroit Lady Roadrunners, Detroit, MI  
 Detroit Track and Field Old Times  
 Association, Detroit, MI  
 Dis N Dat Entertainment, Inc.,  
 Indianapolis, IN  
 Dover New Philadelphia Community  
 Youth Soccer Association, Inc.,  
 New Philadelphia, OH  
 EAI Employment Resources, Inc.,  
 Taylor, MI  
 Earth for All, San Diego, CA  
 Earth Resource Foundation,  
 Costa Mesa, CA  
 East Side Baseball League, Inc., Gary, IN  
 Eco Unity, San Diego, CA  
 Economic Development Council,  
 Chicago, IL  
 Einterz Amdg Foundation, Inc.,  
 Indianapolis, IN

Elderly Mission of Los Angeles, Inc., Los Angeles, CA  
 Eliza Tibbets Statue Foundation, Inc., Riverside, CA  
 Emanon Club of Ypsilanti, Inc., Ypsilanti, MI  
 Emerge Consortium, Toledo, OH  
 Endangered Small Animal Conservation Fund, Monmouth, IL  
 Enterprising Spirits Organization of San Diego, San Diego, CA  
 Epic Drumline, Inc., Taylor, MI  
 Ethics for America, Carrollton, IL  
 Euclid Elementary School Community Foundation, San Diego, CA  
 Evergreen Institute on Elder Environments, Bloomington, IN  
 Families for Effective Autism Treatment, Oceanside, CA  
 Family Systems, Inc., Bedford Hts, OH  
 Fathers Support Association, Painesville, OH  
 Fazes Production, Inc., Lake Elsinore, CA  
 Federation of International Baseball, Moreno Valley, CA  
 Federation of Vietnamese Catholics in the U S A, Clawson, MI  
 F E E D S Corp., Davenport, IA  
 Feminine Sanctuary, Dulzura, CA  
 Financial Aid to Grandparents Raising Grandchildren Foundation, Calumet Park, IL  
 First Christian Ladies Affirming Salvation to Sisters, Indianapolis, IN  
 Fit Frogs, Inc., Greenwood, IN  
 F I T C H, Inc., Chicago, IL  
 Flo-Jo Memorial Community Empowerment Foundation, Mission Viejo, CA  
 Focus First, Inc., Carlsbad, CA  
 Focus Group, Perris, CA  
 Foodmobile, Inc., Indianapolis, IN  
 For the Children, Inc., Southfield, MI  
 Forest Hills Youth Football League, Ada, MI  
 Fort Wayne Tutoring Foundation, Fort Wayne, IN  
 Foundation for Advancement in Media Education, Southfield, MI  
 Foundation for Handicapped Mobility, Indianapolis, IN  
 Free Riders Community and Youth Outreach Service, Detroit, MI  
 Freedom Credit Counseling Service, Inc., Franklin, TN  
 Friends of Bills Family, Chicago, IL  
 Friends of Gary Public Library, Gary, IN  
 Friends of Lightning Bend and the Pines, Belding, MI  
 Friends of Owen County, Inc., Spencer, IN  
 Friends of Roanoke Scouting, Inc., Huntington, IN  
 Friends of South Africa, Detroit, MI  
 Friends of the Forgotten, Prospect Heights, IL  
 Friends of the Oscoda County Library, Mio, MI  
 Friends of the Swim Team, Inc., Linton, IN  
 Friends of the Victory, Inc., Evansville, IN  
 Front Row Center, Inc., Seal Beach, CA  
 Galama Mountains Conservation Fund, Inc., New York, NY  
 Garish House, Caledonia, OH  
 Garth Youth Services, Inc., Chicago, IL  
 Gathering Point, Chicago, IL  
 Genesis Counseling, Inc., Enid, OK  
 Gilead, Chicago, IL  
 Glenwood Baseball, Inc., Glenwood, IL  
 Global Action Network, San Diego, CA  
 Globewings, Akron, OH  
 Golden Corridor Association for the Education of Young Children, Schaumburg, IL  
 Golden Dreams for Children Foundation, Plainfield, IL  
 Goshen Arts Alliance, Goshen, IN  
 Gospel Quartet Society, Inc., Yorba Linda, CA  
 Graduate Psychology Students Community Outreach Foundation, Rolling Meadows, IL  
 Grand River Improvement Association, Detroit, MI  
 Grant County Wrestling Club, Jonesboro, IN  
 Great Chung Hwa Higher Education Foundation, Rancho Palos Verdes, CA  
 Great Lakes Credit Counseling, Grand Rapids, MI  
 Greater Alton Community Development, Inc., Alton, IL  
 Greater Brighton Area Chamber Foundation, Brighton, MI  
 Greater St. Stephen Non-Profit Housing Development Corporation, Detroit, MI  
 Growth Ministries, El Cajon, CA  
 Grupo Folklorico Xcaret, Santa Ana, CA  
 Haiku North America-Chicago 1999, Evanston, IL  
 Hamilton Foundation of Chicago, Chicago, IL  
 Hand-Up Foundation, St. Charles, IL  
 Harrison-Brook Life Enhancement Center, Inc., Indianapolis, IN  
 Have Luv, Incorporated, Moreno Valley, CA  
 Health & Habitat for the Elderly, Upland, CA  
 Heartland Communities, Inc., Ft. Wayne, IN  
 Heavenly Helpers, Inc., San Bernardino, CA  
 Heavens Gifts Youth and Family Services, Moreno Valley, CA  
 Help the Kids Foundation, Inc., Palm Beach, FL  
 Henry County Safe House, Inc., Kewanee, IL  
 Hepatitis United, Oregon, IL  
 Heritage Child, Inc., Gary, IN  
 High Kicks for High Hopes, Taylorsville, IL  
 High Score, Pomona, CA  
 Highschool of Commerce East Commerce Alumni Assoc., Lansing, MI  
 Hillside Neighborhood Improvement Association, Benton Harbor, MI  
 Hispanic Illinois State Law Enforcement Association Foundation, Chicago, IL  
 Homeless Rehabilitation and Recovery, Inc., Urbana, IL  
 Homerville Little League, Homerville, OH  
 Hometown Cinema, Inc., Woodland Hills, CA  
 Hometown Sports & Recreation, Inc., Las Vegas, CA  
 Hondures Relief Fund, Schaumburg, IL  
 Hope 21, Indianapolis, IN  
 Hope Cancer Fund, N. Hollywood, CA  
 House of Luke Ministry, Hemet, CA  
 House Rabbit Society of Chicago, Prospect Heights, IL  
 Housing Coalition for Urban Advancement, Cleveland, OH  
 Hometown Hurricanes Youth Soccer Club, Inc., Fort Wayne, IN  
 Illinois Baptist Bible Fellowship, Decatur, IL  
 Illinois Educators Advocacy Retirement Network, Inc., Springfield, IL  
 Illinois Sports Hall of Fame and Museum, Peoria, IL  
 Illinois State Taekwondo Association, Arlington Heights, IL  
 Impact Staffing, Inc., Grand Rapids, MI  
 Imperial Valley Childrens Services, Calexico, CA  
 In the Spirit of Ujima, Inc., Mansfield, OH  
 Independent Living Center for Brain Injury Survivors, San Diego, CA  
 Indian Creek Military Museum, Petersburg, IL

Indiana Association of Drug Court Professionals, Lawrenceburg, IN	La Casa Del Alfarero, Chicago, IL	Medical Assess Foundation, Gates Mills, OH
Indiana Hall of Fame, Inc., Indianapolis, IN	Lady Lions Hockey Club, Lagrange, IL	Memorial Pointe Health Care Center, Inc., Evansville, IN
Indiana National Organization for Women Foundation, Inc., Indianapolis, IN	Lafave Scholarship Fund, Inc., Jackson, MI	Meta Driscoll Homes, Palm Desert, CA
Indiana State Title I Parents Steering Committee, Indianapolis, IN	Lake Pointe Homeowners Association of NW Ohio, Toledo, OH	M G A Booster Club, Riverside, CA
Indiana Volks Clubs, Plainville, IN	Lakeview Center for Education, Niles, IL	Michigan Hispanic Senior Citizens Coalition, Southfield, MI
Inland Counties Hispanic Roundtable, San Bernardino, CA	Land of Lincoln Wheelchair Athletic Association, Petersburg, IL	Michigan Jazz Festival, S. Lyon, MI
Inland Empire Police Canine Association, Ontario, CA	Lanesville Improvement Fund, Incorporated, Lanesville, IN	Millstadt Community Band, Millstadt, IL
Inner City Voices and Visions Project, Detroit, MI	Leadership Education Seminar Facilitator Team, Oceanside, CA	Milton Brunson Foundation, Westchester, IL
Inner Prizes Perform, Chicago, IL	Let the Children Play, Paris Crossing, IN	Minority Communications Resource Organization, Youngstown, OH
Institute for Anti-Aging Medicine, San Marcos, CA	Lewis Cross Babe Ruth Parents Organization, Inc., Onward, IN	Minority Economic Development Council of Jefferson County, Inc., Steubenville, OH
Institute for Classical Art, Steubenville, OH	Life Impact Ministries International, Rancho Santa Margarita, CA	Miracle Outreach, Longbeach, CA
Institute for the Study of Academic Racism, Big Rapids, MI	Life Long Fitness, Inc., Detroit, MI	Mission Monroe Co., Monroe, MI
Interactive Gym, Inc., Carmel, IN	Light for the Lost Mission, Sacramento, CA	Mission of Jehovah Yireh, Lucerne Valley, CA
International Care Services, Detroit, MI	Linda E. Beck Mission for Women and Youths, Long Beach, CA	Mission Perspective, Inc., Harlingen, TX
International Christian Broadcasting, Inc., Newport Beach, CA	Linnie B. Robertson Crises Intervention Center, Chicago, IL	Mohan Narasimhan Memorial Tr 010197, Cerritos, CA
International Christian Fellowship for Mission Chicago Chapter, Chicago, IL	Little Thunder Kids Golf Foundation, Inc., S. Madison, OH	Monroe County Taxpayers Association, Inc., Bloomington, IN
International Medical Assistance, Ada, MI	L O C of Detroit, Inc., Detroit, MI	Moriah Community Development Corporation, Chicago, IL
International Missing Children Network, Inc., Indianapolis, IN	Lordstown T O G E T H E R, Inc., Lordstown, OH	Mountaineers Community and Family Life Services, Inc., Detroit, MI
Internet Society of Orthopedic Surgery and Trauma, Chicago, IL	Love Outreach Development Center, Inc., Indianapolis, IN	Mugunghwa Association USA, Garden Grove, CA
Ironwood Theatre Project, Chicago, IL	Love Unlimited Ministries, Prospect Heights, IL	Muslim Prisoners Assistance Association, Dearborn Heights, MI
Italian American Womens Organization, Melrose Park, IL	Madison Co. Sheriffs Dept. Police Benevolent and Protective Association, Edwardsville, IL	Mustard Seed Society International, Cypress, CA
James Gallagher Sr. Memorial Fund, Oak Lawn, IL	Magic of Children Foundation, Birmingham, MI	Na Hoa O Ka Hale Kanu, Colton, CA
Jasper County Interfaith Alliance, Inc., Rensselaer, IN	Mahogany in Motion, Highland, CA	National Church Music Conference, Inc., Indianapolis, IN
Jesse Campbell Memorial CDC, Chicago, IL	Mahogany Scholarship Foundation, Chicago, IL	National Image Development Center, Inc., Detroit, MI
Jesus Video Project North County, Escondido, CA	Main Street Sandwich, Sandwich, IL	National Jewish Education Foundation, Inc., Chicago, IL
Jim Mullen Charitable Foundation, Niles, IL	Mamie Bone Foundation, Chicago, IL	National Scholastic Speedskating, Inc., Champaign, IL
John Green, Sr. Golf House for Kids, Inc., Indianapolis, IN	Manchester Baseball Association, Inc., Alliance, OH	National Youth Innovations, Inc., Chula Vista, CA
Jubilee International, Inc., Carmel, IN	Manufacturing Technology Center at Indianapolis, Inc., Indianapolis, IN	National Youth Motivation and Education Center, Inc., Detroit, MI
Keeping Up the Faith for the Future, Inc., Clinton Twp, MI	Maranatha Ministries Worldwide, Inc., Detroit, MI	Natures Lifeguard, Inc., Trinidad, CA
Kids Not Criminals, Inc., Chicago, IL	Margeys River of Hope, McHenry, IL	Needy Not Greedy, Madison Heights, MI
Kim Moore Ministries, Plymouth, MI	Marquis Foundation, Inc., Lafayette, IN	Nehemiah Urban Church Ministries, Chicago, IL
Kingdom Climbers, Inc., Indianapolis, IN	Marriage Forum Foundation, San Diego, CA	New Beginnings Foster and Adoptive Family Support Group, Hastings, MI
Kisses for Kids, Indianapolis, IN	Maurice James Ministries, Inc., Chicago, IL	New Hope Healing Institute, Inc., Indianapolis, IN
KJU, Incorporated, Upland, CA	Mediation Center for Justice, Apple Valley, CA	New Life Foundation, Upland, CA
Kokomo Childrens Choir, Kokomo, IN		
Ktiv Noam, Inc., W. Bloomfield, MI		

NGB Community Outreach and Nonprofit Housing Corporation, Ecorse, MI  
 North American Association for Service Education and Relief, Alta Loma, CA  
 Northrop Choral Association, Fort Wayne, IN  
 Northwest Ohio Junior Baseball Club, Fostoria, OH  
 Northwest Ohio Sports, Inc., Toledo, OH  
 OBCA Housing Corporation, Detroit, MI  
 Oceanside Community Consortium Board, Oceanside, CA  
 Of Course It Is Productions, Chicago, IL  
 Ohio Opera Theatre, Canton, OH  
 Ohio Valley Animal Shelter, Incorporated, Cannelton, IN  
 Ohio Youth Athletics Support Group, Akron, OH  
 Okinawan Non Profit Karate Group, Escanaba, MI  
 Omega-Alpha Club, Midland, MI  
 On With the Show Theatre Company, Maywood, IL  
 Operation Reapp, Ontario, CA  
 Oponganon Sa Amerika, Cerritos, CA  
 Orange County Blaze Softball Club, Laguna Niguel, CA  
 Orange Countys Helping Hands Foundation, Irvine, CA  
 Ottawa County Realtors Charitable Tr Fund, Port Clinton, OH  
 Own 4 Less, Inc., Lakewood, CA  
 Painting San Diego, La Jolla, CA  
 Palm Springs Pride, Palm Springs, CA  
 Parker Family Gospel Tour, Inc., E. Palestine, OH  
 Parkinsons Movement and Disorder Foundation, Fountain Valley, CA  
 Pastoral Care and Counseling Ministry of Southern California, Laguna Hills, CA  
 Path to Rome, Chicago, IL  
 Patriots American Legion Baseball Boosters, Buffalo Grove, IL  
 Pause for Patriotism, Bradley, IL  
 PBA Tour Foundation, Inc., Akron, OH  
 Perry County Museum, Inc., Cannelton, IN  
 Phillip Street Friends, Southfield, MI  
 Phoenician Society, Inc., Indianapolis, IN  
 PJAM, Inc., National City, CA  
 Play and Learn, Incorporated, Diamond Bar, CA  
 Polish Humanities Foundation, Chicago, IL  
 Preparatory Youth-Sports, Inc., Indianapolis, IN  
 Prescription Dog Love, Inc., Seville, OH  
 Preserving Communities Through Economic Unity, Harvey, IL  
 Price Adult Family Homes, Toledo, OH  
 Project HMS Detroit, Canada  
 Project Impact-Plus, Champaign, IL  
 Promoting Peace in Our Communities, W. Bloomfield, MI  
 PTSA Michigan Congress of Parents Teachers and Students, Walker, MI  
 Quo Vadis, Redlands, CA  
 Rahmat-E-Alam Foundation, Hoffman Estate, IL  
 Rainbow Steps to Nature, Traverse City, MI  
 Ralph Bell Little Egypt Crusade, Inc., Centralia, IL  
 Rapid River Anishnabeg Powwow Assoc., Rapid River, MI  
 Ray Shine Foundation, Inc., Artesia, CA  
 Reaching Kids Foundation, Costa Mesa, CA  
 Redlands Theater Arts Corporation, Redlands, CA  
 Reflections of Love, Inc., Chicago, IL  
 Restoration, Hillsdale, MI  
 Retrouvaille of Orange Coast, Inc., Orange, CA  
 Rexford Center for Therapeutic Riding, New Haven, MI  
 Rick Sullivan Foundation, Oak Forest, IL  
 Ridgewood Students Music Education Booster Association, Inc., W. Lafayette, OH  
 Rising Sons-Alpha Psi Omega, Toledo, OH  
 Rising Star Ministries, Inc., Jacksonville, IL  
 Riverboat Child Care Center, Inc., Madison, IN  
 Robbins Action to Deliver Shelter, Inc., Robbins, IL  
 Rose of Sharon Development Corporation, Detroit, MI  
 Rose Reder Memorial Scholarship Fund, Toledo, OH  
 Round Lake Area B E S T, Incorporated, Round Lake, IL  
 RTW Services, Inc., Garden Grove, CA  
 Rugrats, Inc., Grayling, MI  
 Running Rebel Track Club, Cuyahoga Falls, OH  
 Rural Community Assistance Center, New Berlin, IL  
 Rutland Township Historical Society, Hampshire, IL  
 Saginaw Clergy Community Development Corporation, Saginaw, MI  
 Saginaw Survivors of Suicide, Inc., Saginaw, MI  
 San Diego Grand Prix Kids, San Diego, CA  
 San Diego Post 6 Activities Foundation, San Diego, CA  
 Save the Cottage Association, Evanston, IL  
 School of Ministry Training, Berea, OH  
 Second Chance Animal Rescue & Education Network, Madison, WI  
 Second Chance Thoroughbred Adoption Agency, Blanchard, MI  
 Shawn K. Crawford Memorial Education Foundation, Chicago, IL  
 Sierra Leone Association of Michigan, Inc., Oak Park, MI  
 Skills Ville Youth Corporation, Detroit, MI  
 Sleeping Bear Literacy Foundation, Chelsea, MI  
 Slovak-American International Cultural Foundation, Inc., Wauconda, IL  
 Slovenians of California, Fontana, CA  
 Small Fri Academy, Inc., Merrillville, IN  
 Smart N Safe Foundation, Hemet, CA  
 Society for Manic Depression, Las Vegas, NV  
 Society for the Advancement of African Americans, Detroit, MI  
 Sonye, Chicago, IL  
 South Euclid Lyndhurst Youth Football, Lyndhurst, OH  
 South Suburban and Vicinity Ministers Fellowship, Harvey, IL  
 Southeastern Indiana Emmaus Community, Inc., Dillsboro, IN  
 Southern California Public Transportation Corporation, Irvine, CA  
 Southern California Velodrome Association, Encinitas, CA  
 Southern Illinois Evangelistics Association, Carbondale, IL  
 Southwest Illinois Swimming Association, Godfrey, IL  
 Sri Venkateswara Psychiatric Foundation, Incorporated, Bloomfield, MI  
 St. Elmo Fifth Quarter, St. Elmo, IL  
 St. Joseph Community Programs, Inc., Detroit, MI  
 Standardbred Pleasure Horse Organization SPHO Midwest, Aurora, IL  
 Stars of Lebanon American Society of Cleveland, Cleveland, OH  
 Stewart Francke Leukemia Foundation, Bloomfield, MI  
 Stop the Abuse Against Forever, Inc., Spiceland, IN

Straight Legs Foundation,  
Palm Desert, CA  
Stretching the Limits II, Beachwood, OH  
Students Helping Seniors, Inc.,  
Swartz Creek, MI  
Sugoi Ministry, San Diego, CA  
Summit Housing Consortium, Inc.,  
Bloomington, IN  
Sunrise Ballet Theatre, Anaheim, CA  
Swann Gallery Educational Corporation,  
Detroit, MI  
Taft Homes Resident Council, Peoria, IL  
Tailored Living Concepts, Stanton, MI  
Talking Bible Project, Escondido, CA  
TDM, Inc., Indianapolis, IN  
Tee and Company Community Choir of  
Joliet, Inc., Joliet, IL  
Thunder Bay Soccer Association,  
Alpena, MI  
Todd Ministries International,  
Costa Mesa, CA  
Tongan Charity Community of Orange  
Los Angeles & San Bernardino Cntys,  
Claremont, CA  
Total Living Concepts, Inc., Hemet, CA  
Traveling Trunk, Santa Ana, CA  
T R E E S Training Reaching Educating  
Empowering for Success, Detroit, MI  
Treesamerica, Incorporated, Derby, KS  
Triple Eagle Ranch, Encinitas, CA  
Triumph Ministry Group, Gates Mills, OH  
Tru-Sources Assisted Living Facilities,  
University Park, IL  
Tustin Youth Football, Inc., Tustin, CA  
Ultimate Goals of America, Inc.,  
Chicago, IL  
United Cambodian Charity, Inc.,  
Lemon Grove, CA  
United Community Service of Harvey,  
Incorporated, Chicago, IL  
Universal Language Foundation, Inc.,  
Indianapolis, IN  
Upward Bound Recovery Ctr.,  
Indianapolis, IN  
Urban Love Community Development  
Corporation, Chicago, IL  
Urban Non Profit Development  
Corporation, Detroit, MI  
U S Missionaries Aid Relief, Ltd.,  
Evergreen Park, IL  
Venerations, La Mesa, CA  
Versailles Community Center, Inc.,  
Versailles, IN  
VEVE Visual Environments for Visual  
Education, San Diego, CA  
Vic Miller Foundation, Novi, MI  
Victorious Living, Rialto, CA  
Victory Foundation, Inc., Cleveland, OH

Vigo County Agencies of Emergency  
Response, Incorporated, Terre Haute, IN  
Villa Park, Inc., Carbondale, IL  
Virtual Christianity, Inc., Lincoln, IL  
Vision Community Outreach  
Organization, Detroit, MI  
Vision for the Advancement of Twinsburg  
Township, Twinsburg, OH  
Vision Thru Fine Art, Inc., Chicago, IL  
Visions of Grace Urban Enrichment  
Community Center, Inc., Markham, IL  
Visual Archives Foundation,  
Temecula, CA  
Volunteers for Animals, Memphis, TN  
Warsaw Community Schools Theater  
Boosters, Warsaw, IN  
Washington Park Foundation, Chicago, IL  
We Too Club, Inc., Sandusky, OH  
Wesley Foundation, Shadyside, OH  
West Hills High School Foundation, Inc.,  
Santee, CA  
West Michigan Waves Disabled Sports  
Team, Grand Rapids, MI  
West Town Alternative Health Project,  
Chicago, IL  
Westside Pastoral Coalition for AIDS,  
Chicago, IL  
WFC Foundation, Springfield, IL  
White County Family YMCA, Inc.,  
Monticello, IN  
Whiteside County Crime Stoppers  
Program, Inc., Sterling, IL  
William Simpson Essay Scholarship  
Foundation, Park Forest, IL  
Willingham Foundation, East Lansing, MI  
Wings of Hope Training Center,  
Chicago, IL  
Women Quest, Lansing, MI  
World Bar Association,  
San Juan Capistrano, CA  
World Food and Disaster Relief  
Programme, Inc., Madison Heights, MI  
World Harvest Ministries, Inc.,  
Evansville, IN  
World Sports Production, Inc.,  
Olympia Fields, IL  
Yemen Arab American Center for  
Economic and Social Service,  
Detroit, MI  
You Can Beat the Odds, Inc.,  
Little Rock, AR  
Young Dads, Inc., Grand Rapids, MI  
Youth Enterprises, Chicago, IL  
Youth Excellence in Sports, Inc.,  
Traverse City, MI  
Youth Learning Innovation & Networking  
for Knowledge & Success, Detroit, MI

Zeta Rho Foundation, Inc.,  
Harbor City, 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.