

# Foundations Status of Certain Organizations

## Announcement 2004–36

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:

1A Directors Champs Program, Inc.,  
Southlake, TX  
1st Lt. Alan Michael Hook Memorial  
Fund, Torrance, CA  
3rd Power Foundation, Copiague, NY  
1420 Foundation for Sustainable  
Development Education, Orlando, FL  
A. P. Hart Precious Moments Daycare,  
East Orange, NJ  
Access New York, Inc., Jamaica, NY  
Actors Summit, Akron, OH  
Adolescent Health Alliance, Inc.,  
New York, NY  
African American Childrens Theatre,  
Ltd., Milwaukee, WI  
African American Health Initiative, Inc.,  
Louisville, KY  
African American Males Making a  
Difference, Charlottesville, VA  
African Diaspora Music and Art, Inc.,  
New York, NY  
Ahepa 371 II, Inc., Detroit, MI  
Airlie Gardens Foundation, Inc.,  
Wilmington, NC  
Aiun Foundation for International  
Education and Democracy, Inc.,  
Salem, OR  
Akron Newstead Youth Center, Inc.,  
Akron, NY  
Al Horton Memorial Rotary Foundation,  
Desert Hot Springs, CA  
Allegheny West Business Education  
Foundation, Pittsburgh, PA  
Alliance Charitable Foundation, Inc.,  
Amesbury, MA  
Alma Rangel Gardens Housing  
Development Fund Company, Inc.,  
New York, NY  
Alpha House Project, Inc., Duluth, GA  
Alternative Community Living Services,  
Inc., Marietta, GA  
Alternative Medical Institute, Inc.,  
Winsted, CT

Amani Christian Community  
Development Corp., Pittsburgh, PA  
America Alevit Cultural Center, Inc.,  
Brooklyn, NY  
Amherst Domestic Violence Task Force,  
Inc., East Amherst, NY  
Anais Enterprises, Greensboro, NC  
Anshei Bnai Torah, Monsey, NY  
Arlington Golden Pride Band Booster,  
Riverside, CA  
Art Sanctuary, Philadelphia, PA  
Art Works Studio School, Incorporated,  
Washington, DC  
Atlanta Metropolitan Amateur Athletic  
Club, Atlanta, GA  
Atlantic Chamber Orchestra, Portland, ME  
Ats Foundation, Inc., Paoli, PA  
Azimuth Education Foundation,  
Lake Forest, CA  
Babylon Village Educational Foundation,  
Inc., Babylon, NY  
Baltimore County Small Business  
Resource Center, Inc., Towson, MD  
Banning Police Activities League, Inc.,  
Banning, CA  
Barcare, Inc., Edison, NJ  
Beaver Girls Bantam Basketball Program,  
Beaver, PA  
Bedford Girls Basketball, Bedford, IN  
Beginning With Books, Pittsburgh, PA  
Believers Community Outreach,  
Los Angeles, CA  
Belleville Public Schools District  
118 Educational Foundation, Ltd.,  
Belleville, IL  
Bentley Hall Development Corporation,  
Inc., Philadelphia, PA  
Beth Chinuch Soro Bohel, Inc.,  
Brooklyn, NY  
Black Geeks Online, Washington, DC  
Black Men for Progress, Farrell, PA  
Black Swamp Arts Council, Archbold, OH  
Blacksburg Volunteer Fire Department,  
Blacksburg, VA  
Bloomfield Amateur Boxing Association,  
Inc., Bloomfield, CT  
Bloomington Activities Foundation,  
Bloomington, MN  
Blue Ridge Education Fund, Inc.,  
Roanoke, VA  
Blue Shift Theatre Ensemble, Boone, NC  
Blue Society of Center Pennsylvania,  
Shermans Dale, PA  
Bobby Telfer Memorial Scholarship Fund,  
Lansing, MI  
Books for Kids, Inc., Raleigh, NC  
Boyer Center for Education and Society,  
Grantham, PA

Brea Olinda Wildcat Softball Boosters, Brea, CA

Brick City Soccer Club, Inc., Newark, NJ

Briercrest Family of Schools USA Foundation, Point Roberts, WA

Buffalo Neighborhood Network, Inc., Buffalo, NY

Bulgaria America Cultural Exchange, Inc., Larchmont, NY

California Condor Youth Wrestling, Huntington, CA

California Conservatory of Music, Menlo Park, CA

California Inland Region of Narcotics Annonomous, Banning, CA

Cal-Lee Retirement Villa, Inc., Southern Pines, NC

Camden Urban Ministry Initiative, Inc., Camden, NJ

Camp Cathedral School of the Arts, Inc., Atlanta, GA

Capital Area Housing Resource Center, Inc., Trenton, NJ

Care Consulting Services, Inc., Frederick, MD

Care Link Services, Lima, OH

Caring Citizens for Action, Inc., La Mesa, CA

Caritas of Yucaipa, Solana Beach, CA

Carolina Christian Education Foundation, Fayetteville, NC

Carroll Elementary PTO, Inc., Shermans Dale, PA

Celebration Christian Life Community, Ridgewood, NJ

Center for Natural Resources, Stockton, MO

Center in the City, Scranton, PA

Central Park Towers, Inc., Kansas City, KS

Central School District Foundation, Park Hills, MO

Century High School Model United Nations Support Group, Santa Ana, CA

Charity Childrens Home at Ebenezer, N. Wilkesboro, NC

Charleston Rotary Charitable Foundation, Charleston, IL

Chatham Cultural Center, Inc., Chatham, MA

Cheltenham York Road Nursing and Rehabilitation Center, Inc., Philadelphia, PA

Child & Family Profile, Inc., Chicago, IL

Child Assault Prevention of Ottawa County, Port Clinton, OH

Childrens Dance Theatre of Ashland, Ashland, OR

Christian Learning Centers of the Upstate, Easley, SC

Christmas in April Topeka Shawnee Co., Inc., Topeka, KS

Christmas in April West End Cities, Ontario, CA

Christs Mission, Marion, IL

City of Orange Public Library Foundation, Orange, CA

Classical New Jersey Society, Inc., Plainfield, NJ

Clayton Rotary Foundation, Inc., Clayton, GA

Cleveland Center and Shelter, Cleveland, OH

Cleveland Foot and Ankle Clinic, Cleveland, OH

Cleveland Lumberjacks Charities, Inc., Cleveland, OH

Clover Commons, Inc., Rock Hill, SC

Coalition on Autism, Plains, PA

Colesville Lions Foundation, Inc., Silver Spring, MD

Colquitt Options, Albany, GA

Columbia South Rotary Foundation, Columbia, MO

Commissioners Honor Camp Cadet, Inc., Hershey, PA

Communities in School of Maryland, Inc., Baltimore, MD

Communities in School of Prince Georges County, Inc., Hyattsville, MD

Community Builders of Durham, Inc., Durham, NC

Community Connections, N. Platte, NE

Community Enforcement Authority, Inc., Atlanta, GA

Community Foundation of Mahoning Valley, Youngstown, OH

Community Technology Development, Inc., Newton, MA

Community Voices Collaborative of the District of Columbia, Inc., Washington, DC

Compassionate Outreach Ministries Christian Academy, Inc., Winter Park, FL

Connecticut Sports Institute Baseball Association, Inc., Bridgeport, CT

Consumer Benefits Work America Program, Mount Holly, NJ

Contextual Program Development Foundation, Washington, DC

Cook County Intervention, Oak Lawn, IL

Costa Mesa Community Foundation, Costa Mesa, CA

Coventry High School Gridiron Club, Inc., Coventry, CT

Cross Connection Family Services, Philadelphia, PA

Cross High Band Booster, Cross, SC

Dance Harrison Street, Inc., Easton, MD

Decalogue Education Fund, Inc., Chicago, IL

Depth Foundation, Inc., Northport, MI

Diakonia Media Group, Inc., Duxbury, MA

Dillsboro Tomorrow, Inc., Dillsboro, NC

Dimensions Dance Company, St. Louis, MO

Disability Technologies, Inc., Hedgesville, WV

District Heights Community Development Corporation, District Heights, MD

DI Blades, Detroit Lakes, MN

Doc Communications Media Group, Somerset, NJ

Downingtwn Community Center, Inc., Downingtown, PA

Downtown Senior Center, Inc., Scranton, PA

Downtown Yonkers Management Association, Inc., Yonker, NY

Dressing to Succeed Licking County, Inc., Newark, OH

Duanesburg Education Foundation, Inc., Duanesburg, NY

Duneland Building Trades Corp., Chesterton, IN

Dunkard Creek Watershed Assn., Inc., Morgantown, WV

Durham Regional Financial Center, Durham, NC

Dusty Wings of the Desert, Inc., Palm Desert, CA

Eagle Valley Senior Housing, Inc., Allentown, PA

East End Business & Merchants Council, Bridgeport, CT

Eastfield Youth Activities, Nebo, NC

Eastside Community Economic Development Corporation, Charlotte, NC

Eaton Area Senior Center, Inc., Charlotte, MI

Eau Claire High School Foundation, Chapin, SC

Education Express Company, Howell, NJ

Educational Foundation of Park Forest Chicago Heights, Inc., Park Forest, IL

Educational Netcasting Foundation, Inc., Cambridge, MA

Ellwood City Education Foundation, Ellwood City, PA

Elvie Neighborhood Community Association, Inc., Wilson, NC

Emmanuel Bible Institute, New York, NY  
 Empire Theatre Co., Chicago, IL  
 Enrichment and Training Center,  
 Black Mountain, NC  
 E S P, Ltd., Dover, NH  
 Essex County Educational Foundation,  
 Inc., W. Orange, NJ  
 Essex Itv, Inc., Newark, NJ  
 Evangelical Catholic, Inc., Columbus, WI  
 Fair Housing for America, Riverside, CA  
 Fair Lawn Association for Special  
 Education, Fair Lawn, NJ  
 Fair Tide, Inc., Kittery, ME  
 Family Art Studio, Inc., St. Louis, MO  
 Family Depot, Inc., St. Louis, MO  
 Family First, Hamden, CT  
 Family Law and Policy Institute, Inc.,  
 Washington, DC  
 Family Life Home Christian School  
 Independent Study Program,  
 San Marcos, CA  
 Family Preservation Program, Inc.,  
 Warm Springs, VA  
 Family Support Network of Vance  
 Granville Franklin and Warren,  
 Oxford, NC  
 Family Support Systems, Pacifica, CA  
 Fauna Communications Research  
 Institute, Hillsborough, NC  
 Federacion De Organizaciones Mexicanas  
 En Nueva Inglaterra, Inc., Chelsea, MA  
 Federal Enterprise Community of Buffalo,  
 Inc., Buffalo, NY  
 First Flight, Inc., Sumter, SC  
 First Night Pittsburgh, Inc., Pittsburgh, PA  
 First Step Childcare & Preschool, Inc.,  
 Waterford Wks, NJ  
 Flights for Humanity, Incorporated,  
 Littleton, MA  
 Foundation for Charter Schools, Inc.,  
 Newark, NJ  
 Foundation for the Advancement of  
 Sexual Equity, Long Beach, CA  
 Foundation for United States Russian  
 Cultural Relations, Inc., Alexandria, VA  
 Foundations Reach Youth, Richmond, VA  
 F R A M E S, Flint, MI  
 Franco Foundation, Inc.,  
 Silver Spring, MD  
 Freedom Through Christ Ministry, Inc.,  
 Bloomington, IN  
 Freehold Borough Educational  
 Foundation, Inc., Freehold, NJ  
 Freehold Township Foundation for  
 Educational Excellence Incorporate,  
 Freehold, NJ  
 Friends of Cabot Woods, Inc.,  
 Newton, MA  
 Friends of Charlotte Advantage Charter  
 School, Inc., Charlotte, NC  
 Friends of Clinton Youth and Family  
 Service Bureau, Inc., Clinton, CT  
 Friends of College Wrestling, Inc.,  
 Grand Rapids, MI  
 Friends of Everett Arena, Concord, NH  
 Friends of Kalamazoo Advantage  
 Academy, Inc., Kalamazoo, MI  
 Friends of Mountain History, Inc.,  
 Asheville, NC  
 Friends of Octavio Paz Charter School,  
 Inc., Chicago, IL  
 Friends of Poway High Foundation,  
 Poway, CA  
 Friends of Rocky Mount Charter School,  
 Inc., Battleboro, NC  
 Friends of Seacoast Hospice,  
 Portsmouth, NH  
 Friends of the Public Library, Clive, IA  
 Friends of the School, Inc., Portland, IN  
 Friends of Wasatch Summit Counties  
 Childrens Justice Center, Park City, UT  
 Friends of Worc, Inc., Lake Success, NY  
 Friends of Wvon, Chicago, IL  
 Friends Who Care, Inc., New York, NY  
 Frontiers Journal, Inc., Rhinebeck, NY  
 Gary Wheaton Memorial Tri State  
 Respiratory Clinics, Vincennes, IN  
 Gateway Management Corporation,  
 Buffalo, NY  
 GEM Recreation & Health Center,  
 Kill Devil Hills, NC  
 Genesis Corporation, Thomasville, NC  
 Geoffrey Lance Foundation for Spinal  
 Cord Injury Res and Support,  
 Philadelphia, PA  
 Georgia Institute for Community  
 Development and Outreach, Inc.,  
 Atlanta, GA  
 Get the Message, Inc., Baltimore, MD  
 Ghana Computer Literacy & Distant  
 Education, Incorporated, Chicago, IL  
 Gilgal Development Corporation,  
 Plainfield, NJ  
 Global Childrens Health & Environment  
 Fund, Washington, DC  
 Global Education Foundation,  
 Alexandria, VA  
 Golden Dogs Academy, Inc.,  
 Mount Vernon, OH  
 Granite State Federation of Families, Inc.,  
 Manchester, NH  
 Great Expectations Weight Loss Camp,  
 Inc., Oakville, CT  
 Great Pond Foundation, Inc.,  
 Edgartown, MA  
 Greater Grand Forks Community Center  
 LLC, Grand Forks, ND  
 Greater Hope Life Center, Inc.,  
 New York, NY  
 Greater Options for Adolescent Lives,  
 Inc., Boston, MA  
 Greater Philadelphia Cancer Foundation,  
 Philadelphia, PA  
 Greater Southern Brooklyn Health  
 Coalition, Inc., Brooklyn, NY  
 Greenville Chinese School,  
 Greenville, NC  
 Greenwich Agora, Inc., Greenwich, CT  
 Grosse Pointe South Choir Boosters, Inc.,  
 Grosse Pointe Farms, MI  
 Hall-Light and Associates, Hampton, VA  
 Hamilton County Self Help Housing,  
 Webster City, IA  
 Hampden County Land Trust, Inc.,  
 Monson, MA  
 Hand Craft Alliance, Waynesboro, VA  
 Hands & Minds, Inc., Cambridge, MA  
 Hands on Helpers, Inc., Princeton, NJ  
 Happy Times Development Corporation,  
 Inc., Philadelphia, PA  
 Harlem Renaissance Economic  
 Development Corporation,  
 New York, NY  
 Hartford Teen Center,  
 White River Junction, VT  
 Hawaii Ola Waimanalo, Honolulu, HI  
 Hawkeye East Wrestling Club, Inc.,  
 Christiansburg, VA  
 Health, Incorporated, Sioux City, IA  
 Heart and Soul Ministries, Inc.,  
 Altoona, PA  
 Heartland Opera Theatre, Webb City, MO  
 Hellas United Fc, Inc., Boston, MA  
 Henry White Experimental Farm  
 Foundation, Belleville, IL  
 Heritage Band Boosters, Monroeville, IN  
 Herminia M. Roque Memorial Social  
 Service Center, Chicago, IL  
 High Tech High Foundation,  
 San Diego, CA  
 Hillel of Rockland County, Inc.,  
 Monsey, NY  
 Hillside Business Association,  
 Duluth, MN  
 Hinsdale South High School Foundation,  
 Darien, IL  
 Hiram Foundation, Incorporated,  
 Long Beach, CA  
 Hispanic National Law Enforcement  
 Association New York Chapter  
 Foundation, New York, NY  
 Historical Advancement Association,  
 Philadelphia, PA

Hoffman Estates Park District Foundation,  
Hoffman Estates, IL

Holy Care, Inc., Lanham, MD

Holy Cross Neighborhood Development,  
Inc., Pittsburgh, PA

Home of Hope Learning and Resource  
Center, Inc., Hinesville, GA

Homegrown, Inc., Brockton, MA

Hope & Help, Inc., Brooklyn, NY

Hope and New Dreams of Adelphi, Inc.,  
Adelphi, MD

H O P E Initiatives, Inc., Herald  
Opportunities Potentials Education,  
Macon, GA

Housing Opportunities Made Economical,  
Inc., Fredericksburg, VA

Human Family Foundation,  
Annandale, VA

Humanist Ministries, Inc., Milwaukee, WI

Hunter College High School  
Chinese Parents Association, Inc.,  
New York, NY

Huntsville Bible Students, Huntsville, AL

I Vote Project, Inc., Wilmington, DE

Ice Dogs Hockey Club,  
Dearborn Heights, MI

Independence Empowerment Center, Inc.,  
Manassas, VA

Independent Tech Alumni Council, Inc.,  
Boston, MA

Indo-Pacific Conservation Alliance,  
Washington, DC

Infinites Chamber Ensemble, Inc.,  
Kensington, NH

Innerchange Freedom Initiative,  
Washington, DC

Intelliport Corporation, Chillicothe, OH

International Centre for Eyecare  
Education Foundation,  
So. San Francisco, CA

International Concerned Friends  
and Family of Mumia Abu Jamal,  
Philadelphia, PA

International Housing & Family Services  
Corp., Thousand Oaks, CA

International Society for Craniofacial  
Surgery, Philadelphia, PA

Interscholastic Athletic Association of  
Maryland, Inc., Baltimore, MD

Ivan Prvilov Dainius Zubrus Hockey  
Club and School, Mounds View, MN

Jersey Knights, E. Brunswick, NJ

JHS Boys Soccer Boosters,  
Shepherdstown, WV

JHS Girls Soccer Boosters,  
Harpers Ferry, WV

Jacobus Academy Group Home, Inc.,  
Baltimore, MD

Jones College Scholarship Fund,  
Charlotte, NC

Kemper Military School and Endowment,  
Inc., Boonville, MO

Key Works Association, Chicago, IL

Kings Highway, Inc., Mt. Holly, NJ

Kuntu Repertory Theatre, Pittsburgh, PA

Kutag, Kankakee, IL

KVMH Charitable Foundation, Inc.,  
Waimea, HI

La Quinta High School Foundation,  
La Quinta, CA

Laguna Hills High School Friends  
of Model United Nations,  
Laguna Hills, CA

Lake City Education Foundation,  
Lake City, MN

Lakeview Parent Teacher Council,  
Warsaw, IN

Lakeville Performing Arts, Lakeville, MN

Lakewood Community Mediation Center,  
Inc., Lakewood, NJ

Lakewood Redevelopment Corp.,  
Atlanta, GA

Lapidra Family Firefighters Memorial  
Fund, Staten Island, NY

Leadership Akron, Akron, OH

Leaven Center, Eden Prairie, MN

Lebanon Riverside NH Rotary Charities,  
Inc., West Lebanon, NH

Lesc House Housing Development Fund  
Corp., New York, NY

Lexington Area Economic Development  
Corporation, Lexington, MO

Libertyville Hockey Club Organization,  
Incorporated, Libertyville, IL

Library Foundation of Madison County,  
Inc., Canton, MS

Life Long Learning Group, Matthews, NC

Lincoln Park Elementary School PTO,  
Lincoln Park, NJ

Liverpool High School Student Activities,  
Liverpool, NY

Living Letters Ministries, Inc.,  
St. Louis, MO

Love Is, Incorporated, Ontario, CA

Loving Hands, Inc., South Bend, IN

Low Country Artists and Artisans Society,  
Savannah, GA

Lutheran Social Services of Central Ohio  
Mansfield Housing, Inc., Columbus, OH

Mahwah Ramapo Ridge Home and  
School Organization, Inc., Mahwah, NJ

Main Line Academy of Music, Inc.,  
Ardmore, PA

Maine Rural Network, Standish, ME

Make It Happen Foundation, Inc.,  
Atlanta, GA

Managing Earths Resources, Inc.,  
Beverly, MA

Mars Hill Media, Minneapolis, MN

Marthas Vineyard Touchdown Club,  
Oak Bluffs, MA

Massachusetts Mental Health Counselors  
Association, Inc., Natick, MA

McFarland Education Foundation,  
McFarland, CA

McPherson County Connections, Inc.,  
McPherson, KS

McPherson Junior Pups Basketball Club,  
McPherson, KS

Media Unit, Inc., Syracuse, NY

Mediation Association of Northwest  
Ohio, Toledo, OH

Medway Youth Community Organization,  
Inc., Medway, MA

Mental Health Consumer Advocates of  
Rhode Island, Inc., Providence, RI

Mental Health Workers Without Borders  
USA, Inc., New York, NY

Merrimack Valley Regional Animal  
Shelter, Inc., Newburyport, MA

Merry Mixers, Inc., Marblehead, MA

Metro Health Florida, Inc., Roswell, GA

Metro Health Indiana II, Inc., Roswell, GA

Metro Health Vermont, Inc., Roswell, GA

Metro Universal Career Center, Inc.,  
Lithonia, GA

Millrace Playground Committee,  
Millersville, MD

Mission Twenty Eight Ninteen,  
Medina, OH

Missouri Centers for Independent Living,  
Kansas City, MO

Missouri Sports Development Office,  
Inc., Saint Peters, MO

Mobridge Family Resource Center,  
Mobridge, SD

Montgomery County Womens Fair  
Committee, Inc., Rockville, MD

Mountain Vista Advocates,  
Apple Valley, CA

Mountaineer Region of Narcotics  
Anonymous, Morgantown, WV

Mt. Olivet of Harlem Housing  
Development, New York, NY

Multi-Cultural Center, Chicago, IL

Multiple Sclerosis Association of  
America Gardens at Evesham, Inc.,  
Cherry Hill, NJ

Museum of the Americas Foundation,  
Inc., Arlington, VA

Music in the City, Inc., Kansas City, MO

Music Outreach Program,  
Washington, DC

Naim Frasheri School of Madison, Inc., Middleton, WI  
 National Institute for Prostate & Urological Research, Chicago, IL  
 National Organization for Children, Inc., Morrisville, PA  
 Native American Medicine Persons Association, Maple Grove, MN  
 Native American Society for Historical Preservation, Inc., Hessel, MI  
 Near South Family Life Center Collaborative, Inc., Chicago, IL  
 Neighborhoods Incorporated of Hammond Indiana, Hammond, IN  
 Neil J. Brassell Jr, Foundation for Youth Development, Bensalem, PA  
 New Bern Family Resources, Inc., New Bern, NC  
 New Creation Community Development Corporation, Reading, PA  
 New Day Development Corporation, Kansas City, MO  
 New Jersey Association of Child Care Resource and Referral Agencies, Pennington, NJ  
 New Life Community Services, Philadelphia, PA  
 New Life Multi Cultural Family Community Center, Inc., Brockton, MA  
 New Light Family Life & Educational Center, Richmond, VA  
 New Sudanese Association of Oregon, Portland, OR  
 New York City Center for Urban Wildlife Rehabilitation, New York, NY  
 New York State Association for Women in Administration, Inc., Baldwinsville, NY  
 Newton County Help Center, Neosho, MO  
 Nimrod Project, Highland Park, MI  
 Noahs Ark a Safe Place, Inc., Washington, PA  
 Non-Profit Alliance Center for Leadership Development, Inc., Dorchester, MA  
 Nonquit Street Neighborhood Association and Land Trust, Inc., Dorchester, MA  
 North Andover Coalition Against Risky Behavior, Inc., North Andover, MA  
 North Carolina Amateur Wrestling Association, Mooresville, NC  
 North Carolina Family Resource Coalition, Swannanoa, NC  
 North Carolina Shore and Beach Preservation Association, Inc., Oak Island, NC  
 North Crown Heights Nostrand Ave. Merchants Association, Inc., Brooklyn, NY  
 North Hero Education Foundation, Inc., North Hero, VT  
 Northborough Education Foundation, Inc., Northborough, MA  
 Northeastern Pennsylvania Diversity Education Consortium, Dallas, PA  
 Northfield Community School Organization, Inc., Northfield, VT  
 Northmont Future Bolts Basketball, Dayton, OH  
 Northmont Traveling Baseball, Dayton, OH  
 Northside Norfolk Rotary Foundation, Norfolk, VA  
 Northview Choral Music Organization, Sylvania, OH  
 Oak Grove Parent Teacher Organization, Green Oaks, IL  
 OCPM Research Foundation, Cleveland, OH  
 Old Silver Spring House Tour Association, Inc., Silver Spring, MD  
 Omega First, Incorporated, Charlotte, NC  
 Omicron Zeta Charitable and Educational Fund, Inc., Raleigh, NC  
 Orange County Health Research Alliance, Santa Ana, CA  
 Orange County Scholastic Foundation, Irvine, CA  
 Our Town Civic Organization, Inc., Westminster, VT  
 Overture Theatre Corp., Woodbury, NY  
 Paddle Providence, Inc., Providence, RI  
 Panther Partners, Inc., Vista, CA  
 Parents Advocating Challenging Education, Saint Charles, MO  
 Parents Coalition for Literacy, Inc., Richmond, IN  
 Partners With Parents, Inc., Los Angeles, CA  
 Pathways Retreat & Education Center, Madison, VA  
 Patrick Marsh Parent Student Teacher Organization, Sun Prairie, WI  
 Peaks at Raleigh, Inc., Asheville, NC  
 People are Surviving Today, Gallatin, TN  
 Perennial Garden Club, Washington, DC  
 Peter V. Destephano Foundation for Budd Chiari Syndrome Research, Lombard, IL  
 Pieces, Inc., Saint Charles, MO  
 Piedmont Bioethics Network, High Point, NC  
 Pikesville High School Music Boosters, Inc., Baltimore, MD  
 Pinecrest School Parent Council, East Lansing, MI  
 Place of Our Own, Inc., Baltimore, MD  
 Pleasants County Humane Society, Inc., Saint Marys, WV  
 Portage County Culture Festival, Inc., Stevens Point, WI  
 Portuguese Cultural Center, Inc., Danbury, CT  
 Professional Reading Outreach, Inc., Falls Church, VA  
 Progress in Education, Contoocook, NH  
 Project Freedom, Inc., Boston, MA  
 Project on African American International Law, Chicago, IL  
 Project Success of Decatur and Macon County, Decatur, IL  
 Prokids Athletic League, Inc., Atlanta, GA  
 Prosthetic Abilities Center of Excellence, San Diego, CA  
 Providers Caring for Kids, Inc., New York, NY  
 Psalms Foundation, Inc., Annapolis, MD  
 PTA-PTO Thrift Shop, Inc., Lynchburg, VA  
 Radio Maria, Inc., Landsdale, PA  
 Raise the Bar, Inc., Stamford, CT  
 Rallying Against Drugs Association, Rialto, CA  
 Reaching Children for God, Inc., Maineville, OH  
 Rebuilding Together Bergen County, Inc., Ridgewood, NJ  
 Recovery Plus II, Inc., Chicago, IL  
 Red Devil Wrestling Club, Inc., Lowell, IN  
 Refreshing Waters for Life Ministry, Inc., Attica, NY  
 Region 15 Education Foundation, Inc., Middlebury, CT  
 Response International, King George, VA  
 RHA Affordable Housing IV, Inc., Atlanta, GA  
 RHS Spirit Squad Booster, Ramona, CA  
 Ring of Fire Productions, Inc., Brooklyn, NY  
 Rio Rancho Astronomical Society, Inc., Rio Rancho, NM  
 Riverside Community Foundation, Incorporated, Washington, IA  
 Riverwatch Association, Mineola, NY  
 Riverworks a Creative Center, Inc., Dobbs Ferry, NY  
 RMP Ministries, Inc., Charlotte, NC  
 Robert C. Hill Elementary PTO, Romeoville, IL  
 R O C H Foundation, Inc., Durham, NC  
 Rockwell Swaledale Education Foundation, Charles City, IA  
 Ross Camper Brunson Family Services, Baltimore, MD

Rotary Club of Marthas Vineyard Charitable Foundation, Inc., W. Yarmouth, MA  
 Rotary Club of Northport New York Charity Fd, Inc., Northport, NY  
 Rotary Club of Temecula Foundation, Murrieta, CA  
 Rotary Healthy Youth Foundation, Roseville, MN  
 Roxborough Education Foundation, Inc., Philadelphia, PA  
 Russian American Voters Educational League, Inc., Richmond Hill, NY  
 Safe Harbor Community Services, Inc., Manchester, NH  
 San Diego Cultural Arts Alliance, San Diego, CA  
 San Diego National and International Black Film Festival, San Diego, CA  
 Sandra Starr Foundation, Princeton, NJ  
 S. E. Gross School Parent Teacher Organization, Brookfield, IL  
 Sea Girt P A R K S, Inc., Sea Girt, NJ  
 Second Chance Services Unlimited, Inc., Randallstown, MD  
 Self Foundation, Philadelphia, PA  
 Self Training Institute, Philadelphia, PA  
 Servant Missions Unlimited, Inc., Roswell, GA  
 Seymour Basketball Fan Club, Inc., Seymour, IN  
 Shades of Strength, Pacifica, CA  
 Sleepy Eye Area Home Health, Inc., Eden Prairie, MN  
 Smart Start Day Care, Inc., Monett, MO  
 Social Lites Scholarship Fund, Rialto, CA  
 Society for the Education and Eradication of Depression, Inc., Robbinsville, NJ  
 Society of Many Faces, Inc., Brooklyn, NY  
 Sonrise Development Corporation, Englewood, NJ  
 South Atlanta Redevelopment Corporation, Atlanta, GA  
 South Jersey Opportunities Industrializations Centers, Inc., Camden, NJ  
 South Memphis Youth Initiative, Inc., Memphis, TN  
 Sparks Family of Edutainment Media, Inc., Silver Spring, MD  
 Special Services Home & School Association, Inc., Ridgewood, NJ  
 Spring Hope Elementary School Parent Teacher Organization, Spring Hope, NC  
 Springfield Peer Lending, Inc., Springfield, MA  
 St. Anthony Homes, Inc., Bel Air, MD  
 St. James Park Day Care, Inc., Bronx, NY  
 Stanly Net, Albemarle, NC  
 Steelville Community Development and Care Corporation, Salem, MO  
 Stepping Stone Community Theater, Shrewsbury, MA  
 Stone Mountain Charter School, Inc., Stone Mountain, GA  
 Story County Child Abuse Council, Ames, IA  
 Street Talk, Glencoe, IL  
 Student Outreach Program, Inc., Wilton, CT  
 Substance Awareness Greater Anderson Coalition, Cincinnati, OH  
 Sudanese Development Initiative, Inc., Palm Beach, FL  
 Support Education and Research for Chronic Hepatitis C, Inc., Jamaica Plain, MA  
 Synergy Residential Academy, Minneapolis, MN  
 Tarheel Community Development Corporation, New Bern, NC  
 Team Thunder Wheelchair Sports, Willow Wood, OH  
 Tebucky Jones Youth Foundation, New Britain, CT  
 Ted Williams Housing Corporation, Oceanside, CA  
 Teen Rap, Jackson, MI  
 Teens Taking Charge, Inc., Atlanta, GA  
 Timeless Charities, Inc., Morris Plains, NJ  
 TINC Road School Parent Teachers Organization, Inc., Flanders, NJ  
 Toms River Community Foundation, Inc., Toms River, NJ  
 Torrance Mission Health Center, Torrance, CA  
 Tramway Elementary PTO, Inc., Sanford, NC  
 Trans Action San Diego, San Jose, CA  
 Transitional Services, Inc., St. Michaels, MD  
 Tri Star Employee Development Corp., San Antonio, TX  
 Trilogy Fleming of Topeka KS, Inc., Scottsdale, AZ  
 True Hens, Inc., Wilmington, DE  
 Typical Life Corporation, Mount Wolf, PA  
 United Clayton Area Network for Youth, Inc., Clayton, NC  
 Unity Center, Snow Hill, NC  
 University City Community Development, Charlotte, NC  
 University of Cincinnati, Cincinnati, OH  
 Upaya Institute, Incorporated, New York, NY  
 Upper Iowa Audubon Society, Cresco, IA  
 Upper Neuse River Basin Association, Inc., Rtp, NC  
 Urban Bankers Coalition Foundation, Inc., New York, NY  
 Valerius Parent Teacher Organization, Urbandale, IA  
 Vance Housing, Inc., Beckley, WV  
 Vermont Student Opportunity Scholarship Fund, Williston, VT  
 Vickery Creek Middle School PTO, Cumming, GA  
 Villa Farnese, Philadelphia, PA  
 Voices That Listen, Oaklawn, IL  
 Wall Watchers, Matthews, NC  
 Watertown Boosters Association, Watertown, MA  
 Waterville Valley Music Center, New York, NY  
 Wayne County Enrichment & Fitness Center, Goldsboro, NC  
 Wells Sports Complex, Inc., Escanaba, MI  
 West Side 2000, Chicago, IL  
 West Virginia Center for Civic Life, Inc., Charleston, WV  
 Western Catawba County Family Resource Center, Inc., Newton, NC  
 Western Maryland YMCA Services Corporation, Cumberland, MD  
 Western North Carolina Safety & Fire Education Assn., Weaverville, NC  
 Westfield United Soccer Club, Inc., Westfield, MA  
 Weston Education Foundation, Inc., Weston, VT  
 Whaling City Rowing Club, New Bedford, MA  
 Whitehall Copley Class Memorial Scholarship Foundation, Inc., Whitehall, PA  
 Wide Sky Theatre Company, Inc., New York, NY  
 Williamsburg Film Festival, Inc., Toano, VA  
 Wilmington Education Fund, Inc., Wilmington, VT  
 Window of Hope Community Services, Incorporated, Berkeley, IL  
 Windsor Healing Centre, Incorporated, Catlett, VA  
 Wiscupa, Inc., Oshkosh, WI  
 Women of NU, Chicago, IL  
 Womens Business Institute, Inc., Tustin, CA  
 Womens Social Impact Workshop, Inc., Philadelphia, PA  
 Wood Ridge High School Band Parents Association, Wood-Ridge, NJ

Woodcliff Lake PFA, Inc., Woodcliff, NJ  
Woodcock Foundation, Inc.,  
Baltimore, MD  
Woodland Park Middle School Music  
Booster Club, San Marcos, CA  
Yes Youth Outreach, Inc., Omaha, NE  
Young Equestrians Program,  
Plymouth, MN  
Youth Force, Inc., Bronx, NY

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 pro-

vided 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.