

Foundations Status of Certain Organizations

Announcement 2004–62

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:

Achondroplasia Information Source,
Hubbard, TX

African Communities Sustainable
Development Foundation, Inc.,
St. Mountain, GA
Aging Well Foundation, Inc.,
New York, NY
Alumni of Hammond LA Black Schools,
Hammond, LA
American Cabin Girls, Saylorsburg, PA
American Foundation Researching
International Conservation of Anim,
Slaughter, LA
American Friends of the Shakespeare
Birthplace Trust, Inc., Alexandria, VA
American Lhasa Apso Health & Education
Trust Fund, Reston, VA
Anani Cultural Healing Arts Center,
Compton, CA
Angel of Grace Ministry, Inc.,
Johnstown, PA
Animal Haven, Inc., Yuma, AZ
Aquakids, Inc., Conway, AR
Art for All, Purcellville, VA
Association for Deaf Children, Inc.,
Draper, UT
Beacon Foundation, Brentwood, TN
Buffalos Green Gold Development
Corporation, Buffalo, NY
Building Kitsap Families, Silverdale, WA
Bush Street Synagogue Cultural Center,
San Francisco, CA
Canaan Corporation, Victorville, CA
Caribbean Unity Fund, New York, NY
Carl & Sandie Spann Ministries,
Kilgore, TX
Center for God, Terrytown, LA
Center for Orhtotic & Prosthetic
Rehabilitation Institute, Inc.,
Louisville, KY
Center for Research on the Origins of Art
and Religion, Richmond, ME
Central Indiana Skywarn Association,
Inc., Brownsburg, IN
Chance Group Company, St. Paul, MN
Chibb Foundation, McLean, VA
Chijan International Charitable
Foundation, Macon, GA
Child Protection Education of America,
Inc., Tampa, FL
Children First, Bellingham, WA
Choctawhatchee Coastal Conservancy
Corporation, Niceville, FL
Christian Unity International Association,
North Charleston, SC
Coastal Carolina Partners, Inc.,
Wilmington, NC
Collie Rescue Foundation of New
Mexico, Los Alamos, NM

Colorado House of Ruth, Incorporated,
Aurora, CO
Columbia County Fair Foundation,
Cambria, WI
Common Care Foundation, Brooklyn, NY
Community Addiction Services,
Chicago, IL
Community Housing Assistance Corp.,
Cape Canaveral, FL
Community Resource Group,
Elk Grove, CA
Convergence Health Institute,
Santa Monica, CA
Disability Center, Lakewood, CA
Divine Angels Daycare, Inc., Bronx, NY
Douglas C. Petan Victim Assistance Fund,
Joliet, IL
Eagle Life Christian Academy,
Waldorf, MD
Eatonville Lion's Club Holliday Memorial
Park, Puyallup, WA
Economic Housing Resources, Inc.,
Conway, SC
Elite Counseling Services, Inc.,
San Antonio, TX
Elizabethtown Christian Academy,
Elizabethtown, KY
Emsor 3/4, Inc., Elkview, WV
Estacada Exotic Animal Sanctuary,
Estacada, OR
ETP International, Inc., East Granby, CT
Foundation for Advanced Craniofacial
Education, Inc., Glendale, WI
Foundation for Family Happiness,
Arlington, VA
Foundation for Teaching and Education
Excellence, Dover, DE
Friends of the Clark County Fair,
Vancouver, WA
Friends of the Weehawken Waterfront,
Inc., Weehawken, NJ
Futures Institute for Sustainable
Development, Inc., Glastonbury, CT
Gateway Community Preparatory School,
Boynton Beach, FL
Global Electronic Institute, Inc.,
Capital Heights, MD
Gospel Music on the Move, Inc.,
Des Moines, IA
Grace Economic Development, Inc.,
Opa Locka, FL
Greater Life Community Development
Corporation, Detroit, MI
Greater Light Church of Christ,
Chesterfield, VA
Hareds Helpful Hands, Minneapolis, MN
Herbert Johnson Jr. Ministries, Inc.,
West Palm Beach, FL

Historical Society of the Town of East Bloomfield, East Bloomfield, NY
 In His Presence Unto All Nations, Inc., Elizabeth, NJ
 International Public Management Network, Salem, OR
 J. Hannah Bergin Productions, Inc., Austin, TX
 Justa Foundation, Austin, TX
 Kingsland Park, Inc., Kingsland, TX
 Lakeland Village/Wildomar Taxpayer Association, Wildomar, CA
 Leadership Council on Health and Safety, Inc., Washington, DC
 Live Ocean Foundation, Arroyo Grande, CA
 Lone Star Stories, Inc., San Antonio, TX
 Long Island Hispanic Chamber of Commerce Charitable Fund, Inc., Kings Park, NY
 Los Angeles Academy for Career Enhancement, Inglewood, CA
 Mabryer Foundation, Richvale, CA
 Mason Foundation – Seniors With Pets, Federal Way, WA
 Masters Group Foundation, Salem, OR
 Mauldin Scholarship Fund Account, North Little Rock, AR
 Messiahs House, Inc., Armonk, NY
 Moms and Babes Too MSSP ISSP, Inc., Detroit, MI
 MSMBC, Inc., East St. Louis, IL
 Mujahid Daoud Foundation Building Islam Masjids, Baton Rouge, LA
 Murry League Gospel Ministries, Ore City, TX
 Nashville Hornets Booster Club, Nashville, NC
 New Beginnings Christian Child Development Center, Inc., Detroit, MI
 New Church Ministries, Delano, MN
 New Hope Christian Ministries, Inc., Grenada, MS
 New Life Development Center, Mobile, AL
 New Life in Jesus Ministries, Egan, LA
 New York Menopause Foundation, New York, NY
 Nicaraguan Association of Palm Beach County, Inc., West Palm Beach, FL
 Norpoint Soccer Club, Tacoma, WA
 NW4 Kids, Hollywood, CA
 Park Windsor Developmental Corporation, Los Angeles, CA
 Pasagajo Corporation, Chicago, IL
 Pathway to Peace Program, Inc., Panama City, FL
 Pearl Software Educational Foundation, Inc., Valley Forge, PA
 People’s Help Institute, Inc., Melrose Park, PA
 Peter Brendsel Fund for Children’s Literacy, Vienna, VA
 Philadelphia Center for Schools of Choice, Philadelphia, PA
 Physics-Intuition-Applications, Inc., Woodland Hills, CA
 Police Athletic League of Palm Springs, Palm Springs, FL
 Prairie Village Living Center, Inc., Orlando, FL
 Press Freedom Foundation, North Miami, FL
 Princeton Ministries, Inc., Princeton, NJ
 Project Afric Rural Development International, Inc., Deerfield Beach, FL
 Protecting Adult Welfare Foundation, West Hollywood, CA
 Public Lands Equal Access Alliance, Springville, UT
 Rainbow Children’s Home, Inc., Dahlonega, GA
 REACH Center, Inc., Marietta, GA
 Reflections of Youth, Angleton, TX
 Repairer of Broken Walls Ministry, Laredo, TX
 Riverside Community Foundation, Incorporated, Washington, IA
 Robbins Community Help Agency, Inc., Robbins, IL
 Rodney James Shull Memorial Foundation, Los Olivos, CA
 Rxaprescription Anonymous, Inc., Powder Springs, GA
 Samaritan Foundation, Inc., Pierson, FL
 Samaritan Housing Foundation, Inc., Atlanta, GA
 San Diego Montessori Society, Inc., Denver, CO
 San Miguel Education Foundation, San Miguel, CA
 Save Haven Hill, West Bloomfield, MI
 Saving Our Sons and Daughters, Woodbridge, VA
 Scott Villa Living Center, Inc., Orlando, FL
 Somali American Development Agency, Minneapolis, MN
 South Atlanta Civic League II, Inc., Atlanta, GA
 South Carolina Health Initiative, Inc., West Columbia, SC
 Southern Springs, Inc., Tallahassee, FL
 Southwestern Development Corporation, Memphis, TN
 Strength Through Empowering People, Inc., Fairborn, OH
 Supportive Home Management, Inc., New Orleans, LA
 Swiss Villa Living Center, Inc., Orlando, FL
 Talbot Lacrosse Association, Inc., Eaton, MD
 Teen Expressions and Acceptance Movement, Nashville, TN
 Tibetan Medical Foundation, Inc., Weslaco, TX
 Times of Refreshing Community Development Corporation, Southfield, MI
 Transafrican Education Network, Edina, MN
 Transitional Services, Inc., Secretary, MD
 Tri-County Affordable Housing, Inc., N. Lauderdale, FL
 Tri-County Native American Substance Abuse Program, Bakersfield, CA
 Trinity Foundation, Inc., Montgomery Village, MD
 Trinity Housing Development, Inc., Atlanta, GA
 Two Shores Cultural Institute, Palo Alto, CA
 Up-N-Coming Sports, Inc., Los Angeles, CA
 USA Tennis Classic, San Bruno, CA
 Victory Deliverance Community Improvement Corporation, Lakeland, FL
 Vishva Gayatri, A Not for Profit Corporation, Mt. Prospect, IL
 Vision Christian Community Services, Silvercreek, MS
 Vision Street Outreach Ministries, Inc., Iron City, GA
 Vocational Support Services, Inc., Wallace, ID
 VSP Foundation, Chesnee, SC
 Wactor Gardens, Inc., Washington, NC
 Waimanalo Canoe Club, Waimanalo, HI
 Wealthsmart Institute, Inc., White Plains, NY
 Wesley African Methodist Episcopal Charities, Pittsburgh, PA
 West Columbus Development Corp., Cerro Gordo, NC
 Western Area Tennis Association, Inc., Fairfield, AL
 Wildrose Retreat Center, Inc., Council, ID
 World Care, Inc., Grand Junction, CO
 World Concern With Compassion, Inc., Mineola, NY

Young Mother of Today Maternity Home
– Shelter, Wichita, KS
Young-Sanders Center Foundation,
Baton Rouge, LA
Youth Cultural Arts Foundation,
Bellflower, CA
Youth Resources, Inc., Salome, AZ

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.