

Foundations Status of Certain Organizations

Announcement 2005-23

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 Street Family Center, Allentown, PA

A C Dysart Park Association,
Banning, CA
ACAB Corporation and Affiliates,
New York, NY
Ace It Education, Inc., Revere, MA
ACERRP Corporation, New Hartford, NY
Addie Talbott-H L Neblett Community
Foundation, Inc., Owensboro, KY
Adele Organization, Bronx, NY
African-American Builders & Associates,
Philadelphia, PA
African American Law Enforcement
Community Center, Philadelphia, PA
Agnes Center for Education, Inc.,
Brooklyn, NY
All the Way Home, Inc., Mt. Pocono, PA
Allied Workers for the Blind of Kansas
City Missouri, Kansas City, MO
Almira Stephan Memorial Playhouse,
Inc., Meriden, CT
American Friends of YCTV, Inc.,
Washington, DC
American National Opera, Denver, CO
Amicus for Children, Inc.,
Douglasville, PA
Amistad Institute, Inc., Brooklyn, NY
Angels Reside Here, Inc., New York, NY
Angels Wings, Inc., Trenton, NJ
A N N A Foundation, Inc., Rimrock, AZ
Aquinas Institute of Rochester Scholarship
Foundation, Inc., Rochester, NY
Arlington High School Golf Booster Club,
Arlington, TX
Art of Living, Inc., Philadelphia, PA
Asociacion De Puertorriiguenos En Mai
of NJ, Camden, NJ
Assembly Productions, Inc.,
New York, NY
Association for Homeless American
Veterans, Inc., Las Vegas, NV
Association for Retarded Citizens of Pike
County, Hawley, PA
Association of Young Christians
International, Victorville, CA
Ateret Seminary of Queens, Inc.,
Flushing, NY
Baldwinsville Rotary Club Foundation,
Inc., Baldwinsville, NY
Ballet Education Parent Partnership, Inc.,
Phoenix, AZ
Barre 2000 and Beyond, Inc., Barre, VT
Bea Institute for Educational Success,
Inc., Boston, MA
Beauty for Ashes Outreach, Inc.,
Atlanta, GA
Beith Matityahu, Brooklyn, NY
Bennett Academy of Music, Inc.,
Oakland Park, FL
Berkshire Interfaith Community
Investment Fund, Incorporated,
Lenox, MA
Bethel-Laurel Hill Community
Preservation, Inc., Setauket, NY
Bethel Park Athletic Office,
Bethel Park, PA
BGRASS, Inc., Cincinnati, OH
Bloomfield Education Foundation, Inc.,
Bloomfield, CT
Blue Nile Passage, Inc., New York, NY
Bogey Bear Foundation,
Mercer Island, WA
Bolton Senior Housing Corporation,
Bolton, MA
Brasarte the Damaceno Brazilian Cultural
Exchange, Oakland, CA
Brevard County 4H Youth Foundation,
Inc., Cocoa, FL
Brian P. Stack Civic Association, Inc.,
Union City, NJ
Bridge Center for Autism, Inc.,
Cincinnati, NY
Bridges Football Club, Inc.,
New York, NY
Bristol Bandits, Inc., Avon, CT
Brookville High School Athletic Booster
Club, Lynchburg, VA
Bryon Chamberlain Foundation,
Parker, CO
BTWS Cheerleading Booster Association,
Inc., Pensacola, FL
Bulldog Conditioning Club, Inc.,
Silver Spring, MD
BWH Anesthesia Research and Education
Foundation, Inc., Boston, MA
California Area School District,
California, PA
California Sportfishing Protection
Alliance, Woodland, CA
California Youth Expeditions,
Petaluma, CA
Cameron County Junior Olympic Archery
Development Club, San Benito, TX
Candlelight Ministries, Chicago, IL
Canine Causes, Mountain View, CA
Caranet, Inc., Cincinnati, OH
Carbonaro Childrens Playground
Foundation, Inc., Valley Stream, NY
Cared Foundation, Newport Beach, CA
Caring Community Association,
Philadelphia, PA
Caring for Loved Ones, Inc.,
Long Beach, CA
Carpe Diem Equine Rescue, Inc.,
Staten Island, NY
Catholic Youth in Action, Inc.,
Lawrence, MA

Cato-Meridian Community Recreation Center Foundation, Inc., Cato, NY
 Center for Education and Human Services, Brooklyn, NY
 Center for International Development, Half Moon Bay, CA
 Center for Sacred Partnership, Inc., Pittsburgh, PA
 Central Texas Coyotes Inline Hockey Club, Copperas Cove, TX
 Charitable Quest Gift Fund, Philadelphia, PA
 Cherubim, Sierra Vista, AZ
 Chess Education Association Foundation, Scottsdale, AZ
 Chichester Education Foundation, Inc., Boothwyn, PA
 Child Esteem Theatre Foundation, Redwood City, CA
 Chimes PA, Inc., Exton, PA
 Chinese Culture Foundation, Denville, NJ
 Chisholm Trail Convention, Round Rock, TX
 Christian Charitable Childrens Fund of Kazakhstan Titiana Corporation, Bolton, MA
 Christian East African and Equitorial Development Trust, Grove City, PA
 Christian Evangelistic Ministries, San Antonio, TX
 Christmas Wish Org., Brooklyn, NY
 Chrysalis Residential and Community Support, Inc., Brewer, ME
 Church of Jesus Christ Itnaelc, Folsom, AZ
 Cithara Women's Chorale, Camp Hill, PA
 Citizens Council on Affordable Higher Education, Inc., Holmdel, NJ
 Citizens for Life, Saugus, MA
 Coalition Against Negligent Absentee Parents International, Niagara Falls, NY
 Coexistence Initiative, Inc., New York, NY
 Coghill Foundation, Inc., Littleton, CO
 Colonnade Ministries, Cincinnati, OH
 Colorado School Parent Teacher Organization, Muscatine, IA
 Common Sense Foundation, Richmond, VA
 Commonwealth Cyber School, Lancaster, PA
 Community & Neighborhood Fund of Greater Richmond, Richmond, VA
 Community Christian School, Westfield, MA
 Community Health Access Project, Inc., Hawthorne, CA
 Community Playhouse Corporation, Ewing, NJ
 Complementary and Alternative, Colorado Springs, CO
 Composers Group International, Inc., New York, NY
 Comprehensive Family Counseling, Inc., Baltimore, MD
 Concord Center, Omaha, NE
 Conductive Education of the Greater Philadelphia Area, Strafford, PA
 Connexion, Inc., Iron River, MI
 Corpus Christi A & WMA, Corpus Christi, TX
 Countryside High School Cheerleading Booster Club, Clearwater, FL
 County Ventura Irish-American Cultural Foundation, Ventura, CA
 Creating Entrepreneur Opportunities, San Diego, CA
 Crisis Alcohol & Drug Abuse Center of Scotland Co., Inc., Laurinburg, NC
 Daley Foundation, Jamaica, NY
 Darlenes Support Group & Animal Rescue, Vancouver, WA
 Davison Business Professional Womens Service Club, Davison, MI
 DBMS Drill Team Booster Club, Wildomar, CA
 Delta Regional Foundation, Cleveland, MS
 Designs for Living Ministries, Danville, PA
 Devine Intervention in America, Woodland Hills, CA
 DFW Tejanos Soccer Club, Arlington, TX
 Diman Alumni Association, Incorporated, Fall River, MA
 Dimitri House, Inc., Rochester, NY
 Disabled Veterans Helping Veterans, Elephant Butte, NM
 Duxbury Recreation Foundation, Inc., Duxbury, MA
 Earlville Community Center, Inc., Earlville, NY
 East River Sailing Camp, North, VA
 Eatontown Foundation for Excellence in Education, Inc., Eatontown, NJ
 Educational Funding Services, Inc., Mission Viejo, CA
 Erasmus Foundation, Inc., Potomac, MD
 Eric Fund, Inc., Huntington, NY
 ETA TAU Chapter of Sigma Alpha Sorority, Long Beach, CA
 EVCAP, Lake Elsinore, CA
 Evelyn Douglin Center for Childrens Services, Inc., Brooklyn, NY
 Every Life Counts, Inc., Brooklyn, NY
 FAAAS, Inc., Centerville, MA
 Faces Project, Stafford, VA
 F A I R Fairness Advocates for Intergenerational Rights, Philadelphia, PA
 Fall River Group Homes, Inc., Kingston, MA
 Family Assistance Ministries, San Clemente, CA
 Family Health Alliance, Inc., Philadelphia, PA
 Field Band Foundation, Inc., Johannesburg, South Africa
 Filmmaid, Seattle, WA
 Findley Lake Nature Center, Findley Lake, NY
 Fish and Chips, Fairfield, OH
 Five Acre School Parent Service Organization, Inc., Carlsborg, WA
 For the Love of Health Education and Humanity, Washington, DC
 Fort Hill Avenue, Inc., Lynn, MA
 Fort Irwin Middle School Booster Club, Fort Irwin, CA
 Foster-King Dance Collection, San Diego, CA
 Foundation for Local Churches and Charities, Little Valley, NY
 Foundation for West Virginia, Inc., Shenandoah Junction, WV
 Fountain Youth Ministries, Inc., Tucson, AZ
 Free Foundation, Inc., Durham, NC
 Freire Center a Popular Education Center for Democratic Change, Minneapolis, MN
 Friends of Anna, Inc., Staten Island, NY
 Friends of Lakeway, Littleton, NH
 Friends of Lock One Conestoga Navigation Co. 1826, Lancaster, PA
 Friends of Massapequa Preserve, Inc., Massapequa, NY
 Friends of Plymouth Bay House, Inc., Plymouth, MA
 Friends of Santa Ana Parks Recreation & Community Services, Santa Ana, CA
 Friends of the Burn Center, Inc., Miami, FL
 Friends of the Camden Library, Inc., Camden, NJ
 Friends of the Clock Tower, Biddeford, ME
 Friends of the Francis A. Gregory Regional Library, Washington, DC
 Full Cry Husky Rescue, Inc., Kings Park, NY
 Future Partners, San Francisco, CA

Galveston Brain Injury Association,
Galveston, TX

George Koonce, Sr. Foundation,
New Bern, NC

Georgia Injured Workers Union, Inc.,
Atlanta, GA

Germantown House Development
Corporation, Inc., Philadelphia, PA

Girls Adults Boys Seniors Organization,
Cula Vista, CA

Glacial Lakes Pheasant Restoration,
Roslyn, SD

Go Venture, Inc., Anthony, NM

Gold View Health Center Corp.,
Roswell, GA

Good Company, Inc., Atlanta, GA

Govenor Livingston High School
Hockey Boosters Association, Inc.,
Berkeley Heights, NJ

Greater New Bedford Career Educator
Partnership, Inc., New Bedford, MA

Greater Smithtown Educational
Foundation, Smithtown, NY

GSN Foundation, Reno, NV

Habonim Dror Camp Na Aleh, Inc.,
New York, NY

Hackettstown Rotary Foundation, Inc.,
Hackettstown, NJ

Hancock Creek Elementary School PTO,
Inc., N. Fort Myers, FL

Hancock Park Garden Club,
Los Angeles, CA

Hanover Senior Community, Inc.,
Washington, DC

Harambee Community Development
Corporation, Lilburn, GA

Hatboro Fire and Rescue Company,
Horsham, PA

Haverhill Affordable Residence Trust,
Inc., Haverhill, MA

Hawaii Kai Educational Foundation,
Honolulu, HI

Healthy Parenting Program, Bronx, NY

Healthy Solutions, Inc., Mount Holly, NJ

Heart of Texas-Hico, Dallas, TX

Heart of Texas-Kilgore, Inc., Dallas, TX

Heartfelt Enterprises, Inc.,
Huntington Beach, CA

Helix Choral Booster, La Mesa, CA

Helping Hands Recovery Ministries,
Atascadero, CA

Her Hearts Wish, Encinitas, CA

Hermandad En San Miguel, Bronx, NY

Highland House, Inc., New Castle, PA

Holiday Wish, Wrentham, MA

Holyoke Neighborhood Networks Center,
Inc., Holyoke, MA

Home That Works, Inc., Clayton, NJ

Homeowner Education Collaborative of
Oregon, Portland, OR

House of Hope, Inc., New Haven, CT

Hummingbird Cafe, Jamul, CA

Imago Foundation, Ltd., New York, NY

Imperial Band Boosters, Imperial, CA

Imperial Valley Community Health
Organization, Imperial, CA

Increase the Peace, Inc., Short Hills, NJ

Independent Baptist Church Planters of
America, Jacksonville, FL

Indian Orchard Main Street Partnership,
Incorporated, Indian Orchard, MA

Indiana Chapter of the American
Academy of Medical Acupuncture, Inc.,
Carmel, IN

Innovative Treatment Alternative, Inc.,
Philadelphia, PA

Insight for New Housing, Inc., Bronx, NY

Institute for the Advancement of Farming,
Kansas City, MO

Intentional Intervention Program
of Horizon Community Church,
Port St. Lucie, FL

Interlude Ministries, Inc.,
Birmingham, AL

International Organization for the Blind,
Inc., Mount Dora, FL

International Partnership for Health NFP,
Chicago, IL

International Society for Hyperbaric
Oxygenation U Cerebral,
Laud By Sea, FL

International Voice of Health Science,
Inc., Denver, CO

Islamic Family and Community Services,
Philadelphia, PA

J. Frank Dobie Band Parents Organization,
Houston, TX

Jackie Robinson Park Conservancy,
New York, NY

Jasper Childrens Theater, Inc., Jasper, AL

Jasper Endowment for Growth in
Academics, Inc., Jasper, TN

Jeffrey M. Shumake Memorial
Scholarship Fund, Inc., Strafford, PA

Jewish Identity Project of NY, Inc.,
Brooklyn, NY

Journeys in Educational Travel,
Copperas Cove, TX

Jupiter Corale, Ltd., New York, NY

Just Say Yes, Inc., Memphis, TN

Kahal Yisreal International,
New York, NY

Kappel Film Production Association,
Wonder Lake, IL

Katie B. Jackson Resident Council, Inc.,
Philadelphia, PA

Kenton Conservancy, Inc., Covington, KY

Kids 2000, Dayton, OH

Kids Company, Inc., New Richmond, WI

Kidsters, Inc., Reading, PA

Kingdom of Allah, Minneapolis, MN

Kingsborough Community College
Alumni Association, Inc., Mineola, NY

Konocti Music Foundation,
Lower Lake, CA

Korean-American Family Love
Counseling Center, Inc., Flushing, NY

Lake Region Community Concert
Association, Devils Lake, ND

Launch, Inc., Atlanta, GA

Lifeline Community Christian Center,
Inc., Clearwater, FL

Lions Clubs Diabetes Education Center,
Inc., Mineola, NY

Little Peoples Music, Inc., Oreland, PA

Living Stone Foundation, Inc.,
Leominster, MA

Loading Zone Theatre, Inc.,
New York, NY

Lord Jesus Christ Out Reach Ministries,
Deltona, FL

Love Faith 3 Hope Ministries,
Decatur, GA

Lowcountry Region of the South
Carolina National Heritage Corridor,
Charleston, SC

Lower West Side Community Enrichment
Center, Inc., Buffalo, NY

Lowndes Interagency Coordinating
Council, Inc., Valdosta, GA

MAARS Musicians and Artists Against
Rape, Winston-Salem, NC

Madrigal Wellness & Study Center, Inc.,
Perkinsville, VT

Mahelona Medical Center Charitable
Foundation, Kapaa, HI

Marine Cadet Corps, Attleboro, MA

Marlboro Educational Foundation,
Incorporated, Marlboro, NJ

Mary Jane Combemale Memorial
Foundation, Inc., Warrenton, VA

Mass Community Health Services, Inc.,
Brockton, MA

Mass211, Inc., Worcester, MA

Massachusetts First Vote Corporation,
Boston, MA

Masterworks Center, San Diego, CA

Max Field Center, Inc., Brooklyn, NY

McHenry Police Officers Charitable
Association, Inc., McHenry, IL

Memphis Hope Center Healthcare, Inc.,
Memphis, TN

Mentoring Coalition of San Diego County,
Encinitas, CA

Meor Yitzchak, Brooklyn, NY
 Metropolitan Child Services, Inc.,
 Brooklyn, NY
 Mets All Stars, Garland, TX
 Miama Foundation, Millwood, NY
 Miami City Mission Youth Center, Inc.,
 Miami, FL
 Middle School of the Arts Foundation,
 Inc., West Palm Beach, FL
 Minnesota Section of the Optical Society
 of America, Stillwater, MN
 Minority Artist Association, Syracuse, NY
 Miss Willies Where Childhood Never
 Ends, Inc., Atlanta, GA
 Mohau Childrens Charities for South
 Africa, Inc., Sandy Hook, CT
 M O R E Foundation, Inc.,
 Ridgefield Park, NJ
 Morristown Community Development
 Corporation, Morristown, NJ
 Mosaic Communities, Evanston, IL
 Motivational Movement, Inc.,
 New York, NY
 Mountain Area Youth Organization,
 Oakhurst, CA
 Mt. Lebanon Baptist Church Early
 Learning Center, Inc., Brooklyn, NY
 Mushroom Genome & Mycodiversity
 Preservation Project, Olympia, WA
 MX-99, Bloomington, IN
 Naramake Family Resource Center,
 Norwalk, CT
 Natalies Wish, Inc., Crestline, CA
 National Charitable Trust From Advent,
 Hartford, CT
 National Council of Theotokos
 Communities, Inc., Mahwah, NJ
 National Hispanic Business Association,
 Austin, TX
 National Institute for Driver Behavior,
 Inc., Cheshire, CT
 NC Association of Personal & Business
 Coaches, Inc., Cary, NC
 NCCCAEA, Inc., Morehead City, NC
 Near North Civic Association,
 Newark, OH
 Neighborhood Connections, Inc.,
 Brandon, VT
 Network of Sisters & Friends, Bowie, MD
 New Century Center, Martinez, CA
 New Jersey Spirit, Marlton, NJ
 New Millenium Cultural and Art
 Foundation, Inc., N. Brunswick, NY
 New York Korean-American Lions Club
 Charities, Inc., New York, NY
 New York State School Age Care
 Coalition, Inc., Albany, NY
 New York Surgical Society, Inc.,
 New York, NY
 Newman Foundation, Inc.,
 Solana Beach, CA
 North American Friends of Elkabetz,
 Worcester, MA
 North Coast Digital Cinema Forum, Inc.,
 Lyndhurst, OH
 North Country Coordinated Transport,
 Inc., Saranac Lake, NY
 North Escambia Swim Booster Club,
 Bratt, FL
 Okaloosa County Readiness Coalition,
 Inc., Ft. Walton, FL
 On the Road to Recovery, Inc.,
 Manchester, NH
 Open the World, Incorporated, Wilton, CT
 Operation K I D, Tempe, AZ
 Optimum Resource Institute, Inc.,
 Orange, CA
 Orange After School Program, Inc.,
 E. Barre, VT
 Osho Foundation America, Inc.,
 New York, NY
 Otumfuo Fund, Inc., Bronx, NY
 Our Lady of Victory Educational
 Foundation, Inc., Gainesville, FL
 Oxford Academy Foundation,
 Cypress, CA
 Pace Charter School of Hamilton Parent
 Teacher Organization, Hamilton, NJ
 Pacific Rehabilitation Industries,
 Honolulu, HI
 Pacific Semmba Systems, Inc.,
 Alameda, CA
 Pakistan Literacy Fund, New York, NY
 Pancho Villa Historical Cemetery,
 Ocala, FL
 Parent-Child Bible Institute & Seminary,
 Inc., Brooklyn, NY
 Parent Mentor & Family Foundation,
 Waukegan, IL
 Parent Teacher Association of the Earth
 School, Inc., New York, NY
 Parents of Children With Food Allergies,
 Inc., Natick, MA
 Parents-Teachers Association of
 Manhattan Center for Science and,
 New York, NY
 Parsippany Trackers Booster Club,
 Parsippany, NJ
 Passavant Memorial Homes Foundation,
 Pittsburgh, PA
 Peace of Mind Battered Center,
 Antioch, CA
 Pegram Elementary Parent-Teacher
 Organization, Pegram, TN
 People First of Arizona, Phoenix, AZ
 Peoples Childrens Project Haiti,
 Hiawatha, KS
 Pettit Foundation, Inc., New York, NY
 Phenix Foundation, San Bernardino, CA
 Philadelphia Workforce Investment
 Board, Inc., Philadelphia, PA
 Phoenix Project of Northwest Ohio, Inc.,
 Perrysburg, OH
 Piedra Vista Football Booster Club,
 Farmington, NM
 Porter-Fields Empowerment Zone,
 San Bernardino, CA
 Portland Area Youth Center, Portland, MI
 Power Cheer Panthers Association,
 Louisville, KY
 Powerlink, Pittsburgh, PA
 Preparing for a Degree, Los Alamitos, CA
 Professional People of Color Network,
 State College, PA
 Progress Trust, Inc., Philadelphia, PA
 Project Heal, Inc., Marlton, NJ
 Project Hope Mission, Asbury Park, NJ
 Project New Covenant, Philadelphia, PA
 Project Salud, Inc., Kennet Square, PA
 Promethea Theatre Company,
 Pittsburgh, PA
 Prometheus Foundation, Seattle, WA
 PSI Educational Foundation,
 Fayetteville, AR
 P-W-C Exchange Foundation for
 the Prevention of Child Abuse,
 Ft. Washington, PA
 Qadosh Project, Chicago, IL
 Quad Cities Railroad Educational
 Association, East Molene, IL
 Queenship of Mary Radio Corporation,
 Milltown, NJ
 Ramona Ag Boosters, Ramona, CA
 Rebuilding Our Community, Inc.,
 New Orleans, LA
 Reid Christian Enrichment Center, Inc.,
 Lanham Seabrook, MD
 Reredos Male Vocal Ensemble,
 Somerville, MA
 Richmond County Enrichment
 Corporation, Rockingham, NC
 Right Choice Communications
 International, Inc., Holly, MI
 Riley House, Boston, MA
 Riverside National Cemetery Memorial
 Honor Detail, Riverside, CA
 Rocky Point Alumni Foundation, Inc.,
 Rocky Point, NY
 Rose Brigade, Rosebud, TX
 Rural Elders, Inc., Weed, CA
 Ruth Larkey Foundation for Children
 With Digestive & Nutritional Diseases,
 New York, NY

Sachem Alumni Community Foundation,
 Ronkonkoma, NY
 Samaritan Housing Foundation II, Inc.,
 Atlanta, GA
 Samaritan Housing Foundation III, Inc.,
 Atlanta, GA
 Samaritan Housing Foundation V, Inc.,
 Waban, MA
 San Luis Police Activities Athletics
 League, Inc., San Luis, AZ
 San Luis Valley Welfare Advocates,
 Alamosa, CO
 Saraswati Worship Foundation, Inc.,
 Jamaica, NY
 Second Chance Parrot Rescue,
 Robertsville, MO
 Shared Perspectives on Therapies,
 San Francisco, CA
 Shirat Moshe, Brooklyn, NY
 Sindhi Association of Florida, Miami, FL
 Skaneateles Splash, Inc., Skaneateles, NY
 Soar 21st Century Support Organization
 for the Advancement, New Orleans, LA
 Social Cultural Academic and Life
 Enrichment, Tempe, AZ
 Solomons House, Inc., Swansea, MA
 Songs Unlimited, Inc., Conway, AR
 Soul Noodle Soup Foundation,
 Stone Mountain, GA
 South Bronx Rhythm Revue, Inc.,
 Bronxville, NY
 South Central Region of National Council
 of State Garden Clubs, Inc., Alva, OK
 South Hill Neighborhood Association,
 Grand Rapids, MI
 South Tampa Softball Club, Tampa, FL
 Southeast Community Business
 and Education Partnership,
 Canal Winchester, OH
 Southeast Missouri Regional
 Community Development Corporation,
 Lilbourn, MO
 Southern New Jersey Standards
 Consortium, Inc., Cherry Hill, NJ
 Southern West Virginia Action for Youth,
 Inc., Williamson, WV
 Southside Christian Charities, Inc.,
 Jacksonville, FL
 Southwest Phila Youth and Community
 Educational Service Center,
 Philadelphia, PA
 Sparkling Dancers Drill Dance Team,
 Warren, MI
 Spencer Cable Access Corporation,
 Spencer, MA
 Sports Legacy Foundation, Pittsburgh, PA
 St. Clair-Sanilac County Nurse Examiner
 Program, Marysville, MI
 St. Peters Athletic Foundation, Inc.,
 Jersey City, NJ
 Start-A-Heart, Inc., Redondo Beach, CA
 Student Volunteer Optometric Services
 to Humanity of Southern California,
 Los Angeles, CA
 Suncook Soccer Club, Pembroke, NH
 Supporters of the Golden Door Charter
 School, Inc., Jersey City, NJ
 Susquehanna County Interfaith,
 Montrose, PA
 Teaneck Charter School Community
 Organization, Inc., Teaneck, NJ
 Telethon Italy US Foundation,
 New York, NY
 Tennis Dream Fund, Inc., Cambridge, MA
 Thomas McCarthy Foundation,
 Manford, CA
 Timothy Mark Capers Foundation,
 White Plains, NY
 Token Creek Watershed Association,
 Windsor, WI
 T O P S, Inc., Memphis, TN
 Toshas Gift of Love, Atlanta, GA
 Toys for Girls and Boys, Inc.,
 Cleveland, OH
 Traci Hall & Company, Philadelphia, PA
 Treasure Valley Youth Alliance, Inc.,
 Boise, ID
 Trinity Park Ministry, Inc.,
 Orchard Park, NY
 True Life Community Resource Center,
 Inc., Ocala, FL
 TWM Foundation, Pittsburgh, PA
 UIC Athletic Alumni Corp., Chicago, IL
 UMA Foundation, Inc., Dorchester, MA
 Understanding Manic Depression, Inc.,
 New York, NY
 Uniting Americas Children,
 Moreno Valley, CA
 Universal Friends, Lombard, IL
 Upper Arlington Community Orchestra,
 Inc., Columbus, OH
 Vermont Liturgical & Music Association,
 Inc., Woodstock, VT
 Vine Street Community Center Council,
 Inc., Roxbury, MA
 Vista Botanical Gardens, Vista, CA
 Warren Yacht Restoration Society,
 Warren, RI
 Washburn Traveling Boys Basketball,
 Minneapolis, MN
 Washington Park Foundation, Inc.,
 Providence, RI
 Washington State Association of the Deaf,
 Lakewood, WA
 West Boca Travel Baseball Club,
 Boca Raton, FL
 Winchendon Community Enrichment
 Foundation, Inc., Winchendon, MA
 WMRC, Inc., Meadville, PA
 Woman to Woman, Camdenton, MO
 Women of Rejuvenate Spirit, Inc.,
 Burlington, VT
 Womens Bobsleigh Foundation,
 Westerville, OH
 Womens Business Closet, Charlton, MA
 Women's Multimedia Center,
 Claremont, CA
 Womens New Media Alliance, Inc.,
 Los Angeles, CA
 Work 101 Development Corp.,
 Brooklyn, NY
 Workforce Partners, Inc., New Britain, CT
 World for Humanity, Inc., Brooklyn, NY
 Wyandanch Economic and Cultural
 Council, Inc., Wyandanch, NY
 York County Youth Network, York, PA
 York Mothers Center, Mount Wolf, PA
 Young Friends of the Environment, Inc.,
 Miami, FL
 Youth 20-20 A La Palma Community
 Project, La Palma, CA
 Youth Performing Arts Group, Inc.,
 Richmond, VA

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 Inter-
 nal Revenue Service will issue a ruling or
 determination letter with the revised clas-
 sification 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 clas-
 sification of foundation status in the Inter-
 nal Revenue Bulletin.