Notice of Disposition of Declaratory Judgment Proceedings Under Section 7428

Announcement 2004-101

This announcement serves notice to donors that on October 27, 2004, the United States Tax Court entered a decision accepting the agreement of the parties re-

garding the organization described below. Pursuant to the decision, the organization listed below is not recognized as an organization described in section 501(c)(3) and is not exempt from tax under section 501(a), and is not an organization described in section 170(c)(2) effective October 1, 1998.

Open Classrooms Chartered Baltimore, MD