

Foundations Status of Certain Organizations

Announcement 2004–88

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:

3rd Step Family Home, Athens, GA
5th Regiment Tennessee Infantry
Company E Reactivated, Inc.,
Providence, KY
50-Plus Foundation, McLean, VA
A A I M, Inc., Rockmart, GA
ABBA Ministries, North Augusta, SC
Abiding Life in Christ Ministries, Inc.,
Iverson, FL
Adventure Foundation, Norfolk, VA
AFC Child Enrichment Center, Inc.,
Atlanta, GA
African-American Culture Center of
Rowan County, East Spencer, NC
Agape Ministries Unlimited, Inc.,
Warner Robins, GA
Aids Resource Council, Inc., Rome, GA
Aids Walk San Juan, Inc., Carolina, PR
Alabama Association of Assessing
Officials, Cullman, AL
Alafia Village, Inc., Highland City, FL
Alcance Juvenil, Inc., San Antonio, TX
Alliance for Modern Transit and Livable
Communities, Inc., Tampa, FL
Alternatives for Better Classrooms,
Arlington, VA
American Air Combat Museum,
Greenville, TN
American States Services, Inc.,
Vienna, VA

Angels in Action, Springfield, VA
Angels in the Sun, South Pasadena, FL
Animal House Zoological Society, Inc.,
Moulton, AL
Animal Welfare, Inc., Louisville, KY
Anna R. King Community Development,
Inc., Aventura, FL
Apostolic Messianic Evangelist Network,
Inc., Chesterfield, VA
Arkansas Association of Partners in
Education, Little Rock, AR
Arkansas Radio Emergency Services,
Little Rock, AR
Arms of Agape, Inc., Tallahassee, FL
Art Soup, Inc., Knoxville, TN
Artsource, Inc., Lexington, SC
Asian-American Association for
Advancement, Inc., Duluth, GA
Association Culturelle et Humanitaire Des
Coti-Ferois, Inc., Miami, FL
Association for Fair Housing,
Santa Monica, CA
B & H Community Book Center, Inc.,
Riviera Beach, FL
Baptist Mission Center, Inc.,
Jacksonville, FL
Barnabas Foundation, Inc., Smyrna, GA
Begin Again, Inc., Atlanta, GA
Being Self Sufficient Today, Dunn, NC
B E S T, Inc., Pikeville, TN
Better Life Foundation, Birmingham, AL
Black Jade, Inc., Atlanta, GA
Blackque Gyrلز, Inc., Orlando, FL
Blessed Beginnings Learning Academy,
Memphis, TN
Blood N Fire of Athens, Watkinsville, GA
Bowen Research and Training Institute,
Inc., Palm Harbor, FL
Brain Center, Inc., Chantilly, VA
Brevard Emergency Amateur Radio
Services, Inc., Cocoa Beach, FL
Brotherhood Club of St. Augustine
Florida, Inc., St. Augustine, FL
Bur Boyd Memorial Scholarship, Inc.,
Bradenton, FL
C & G Music Tours for Children, Inc.,
Nashville, TN
California Research Institute for the
Plumbing Heating & Piping Industry,
Los Angeles, CA
Call to Action South Florida, Inc.,
Miami, FL
Calvary Community Corporation, Inc.,
North Lauderdale, FL
Cancer Survivorship Alliance, Weston, FL

Cannon County Dixie Youth Association,
Inc., Woodbury, TN
Capital City BMX Association,
Raleigh, NC
Care Facilitators International, Inc.,
West Des Moines, IA
Caribbean Missions for Christ and World
Outreach, Hohenwald, TN
Caricature Carvers of America, Inc.,
Lake Charles, LA
Carlos & Algeria Beracasa Foundation,
Inc., Miami, FL
Carolina Mudcats Foundation, Inc.,
Raleigh, NC
Carolina-Virginia Reading Service,
Incorporated, Roanoke Rapids, NC
Catholic Lay Persons International, Inc.,
Coral Gables, FL
Center for Aids Education and Senior
Empowerment, Inc., Miami, FL
Center for International Agricultural
Development, Inc., Plantation, FL
Central Mississippi Emmaus Community,
Jackson, MS
Certification Education & Research
Foundation, Inc., Raleigh, NC
Chandak International Charitable
Foundation, Raleigh, NC
Charlie Kubala Memorial Scholarship
Trust, Sumter, SC
Charlottesville Pride, Charlottesville, VA
Children and Youth Behavioral Health
Center, Inc., Buckhannon, WV
Children to Children Foundation, Inc.,
Atlanta, GA
Childrens Recovery Center, Inc.,
Conway, SC
Childrens Touch Institute, Inc.,
Pompano Beach, FL
Chippenhams Place Youth Group,
Richmond, VA
Choctaw Baseball Diamond Club, Inc.,
Fort Walton Beach, FL
Christ Fellowship Daycare, Incorporated,
Memphis, TN
Christian County Ralph Bell Crusade,
Inc., Hopkinsville, KY
Christian Oriented Education, Inc.,
Rockvale, TN
Christian Safety, Inc., Decatur, GA
Christian Womens Spiritual Fellowship,
Inc., Nashville, TN
Circolo Lirico De La Opera,
Coral Gables, FL

City-County Community Education Program, Waveland, MS

Claudia M. Lee Golden Years Day Care Center, Columbia, SC

Clearview Recovery Foundation, Inc., Daphne, AL

Clothes Less Traveled Thrift Shop, Inc., Peachtree City, GA

Cobb Training Institute, Inc., Marietta, GA

Cole Youth Baseball, Inc., Nashville, TN

Colombian American Coalition of Florida, Inc., Coral Gables, FL

Columbia Mission Project, Inc., Tallahassee, FL

Commonwealth Center for Continuing Education & Training, Tuskegee, AL

Communion, Inc., Asheville, NC

Community Alternative Services Agency, Inc., Port Richey, FL

Community Blood Bank Center of St. Croix, Inc., St. Croix, VI

Community Housing Corporation of Broward, Plantation, FL

Community Safety Net, Inc., Atlanta, GA

Conquest of Paradise, Inc., Miami, FL

Coral Reef Wrestling Club, Inc., Coral Gables, FL

Coral Springs Parents Hoop Club, Inc., Coral Springs, FL

Council for Human Development, Inc., Alexandria, VA

Council for the Advancement of Minority Business International, Inc., Lake Park, FL

Count the Cost, Inc., Decatur, GA

Covenant Homes, Inc., Lexington, SC

Craggy Mountain Line, Inc., Arden, NC

Credit Education Services of America, Inc., Cary, NC

Crossroads 2000, Inc., Lithonia, GA

Damascus Music Ministries, Inc., Marietta, GA

Dame-Marie An Movement, Inc., Miami, FL

Daughters of the Covenant, Durham, NC

David & Tina Skinner Ministries, Inc., Greenwood, IN

DC Childrens Education Fund, Washington, DC

Deborah Kelley Herndon Memorial Foundation, Northport, AL

Debt Management Corporation, Orange Park, FL

Deer Park Fire Department, Deer Park, CA

Delaware Safe Kids, Inc., Dover, DE

Devans World Foundation for Children With Special Needs, Inc., Fayetteville, NC

Dinwiddie County Sports Club, Inc., Dinwiddie, VA

Disability Awareness Foundation, Nashville, TN

Discovery Camping, Inc., Lawrenceville, GA

Disease Awareness Resources & Treatment Corporation, Miami Shores, FL

DKG Enterprises, Inc., West Palm Beach, FL

Domestic Violence Advisory Council, Brandon, MS

Don Herrick Evangelistic Association, Cary, NC

Dots Child Care Center, Inc., Thibodaux, LA

Douglas County Food Bank, Douglasville, GA

Dr. Beatriz Lopez-Van Beuren Internal Medicine Award Fund, Marathon, FL

Drug Free America, Inc., Delray Beach, FL

Dyno-Might Ministries, Inc., Nashville, TN

Earlston Development Corporation, Atlanta, GA

East Consortium, Charleston, SC

Eastwood Neighbors Nashville, TN, Nashville, TN

Essex Village Community Outreach Center, Inc., Richmond, VA

Estero Bay Marine Laboratory, Inc., Ft. Myers, FL

Eternal Change Ministries, Inc., Port Washington, NY

Faith Defenders, Inc., Mt. Morris, PA

Faith in Action Ministries, Inc., St. Thomas, VI

Family Advocacy Foundation, Winston Salem, NC

Family Entertainment Workshop, Inc., Tampa, FL

Family Institution for the Homeless, Inc., Kissimmee, FL

Fanues Foundation, Inc., Louisville, KY

Fentress County Food Bank, Inc., Allardt, TN

Fish-N-4-Kids, High Point, NC

Flame Ministries, Inc., Sumner, WA

Florida Crime Prevention Federation, Inc., Davie, FL

Florida-Georgia K-9 Search and Rescue Squad, Inc., Havana, FL

Forward Steps, Inc., Jacksonville, FL

Foster Parenting, Inc., Winter Park, FL

Foundation for American Liberty, McLean, VA

Foundation for Genetic Education & Counselling, Inc., Baltimore, MD

Foundation for Osteopathic Research and Training, Inc., Manchester, NH

F.R.E.E., Madisonville, TN

Friends of the Playground of Paris and Bourbon County, Inc., Paris, KY

Fully Persuaded Ministries, Bowling Green, KY

Gary Hash Ministries, Inc., Pulaski, VA

General Alumni Association of Allen University, Inc., Columbia, SC

George High Community Association, Inc., Atlanta, GA

Georgia Childrens Food Services, Inc., Marietta, GA

Georgia Golden Wings Track Club, Inc., Stone Mountain, GA

Georgia Soccer Development Foundation, Inc., Atlanta, GA

Georgia Training & Development Center, Albany, GA

Getting Involved and Volunteering Efforts, Inc., Lexington, KY

Gifts From the Garden, Alexandria, VA

Global Elephant Organization, Inc., Gulf Breeze, FL

Global Ministries, Inc., Fayetteville, GA

Glynn Academy Alumni Association, Inc., Brunswick, GA

Gods Refuge, Tampa, FL

Good Shepherd Ministry, Inc., Lynchburg, VA

Grand Farms of America, Inc., Warrenton, NC

Grand Prep Limited, Riverdale, GA

Grant Writing Assistance Program of Ellerbee, Ellerbee, NC

Greater Memphis Child Care Service, Inc., Memphis, TN

Greater Piedmont Aids Educational Team, Inc., Kannapolis, NC

Greenbrier Land Conservation Trust, Inc., Lewisburg, WV

Guardian Angel House, Inc., Malabar, FL

Haitian Coalition of Central Florida, Inc., Orlando, FL

Hampton Roads Sailing Center, Inc., Hampton, VA

Haralson Arts Alliance, Inc., Bremen, GA

Harmony at Home, Incorporated, Nashville, TN

Harry T. & Harriette V. Moore Justice Center Committee, Inc., Melbourne, FL

Harvey Foundation, Inc., Hiram, GA

Health Alliances International, Incorporated, Richmond, VA

Heart of Georgia Walk to Emmaus, Inc.,
Warner Robbins, GA

Helping Hands Child Advocacy,
Incorporated, Mobile, AL

Higher Hope Ministries, Inc., Pace, FL

Holistic Alliance of Professional
Practitioners, Gainesville, FL

Holy Ghost Council 11484 Charity Fund,
Issue, MD

Homecoming, Inc., Atlanta, GA

Homeless Emergency Love Project, Inc.,
Raleigh, NC

Humane Society of Laurel County, Inc.,
London, KY

In His Name Christian Ministries, Inc.,
Nashville, TN

In His Name Ministry of Helps, Inc.,
St. Augustine, FL

Indo-American Host Committee for
1996–Games, Inc., Lilburn, GA

Inner City Acheivers Foundation,
Atlanta, GA

Inner City Fund, Inc., Tampa, FL

Institute for Work and Learning,
Hendersonville, TN

Inter-Neighborhood Resident Association,
Inc., Macon, GA

Interface Network Group, Inc., Miami, FL

International Adoption Foundation,
Cedar Grove, NC

International Bemisia Working Group,
Orlando, FL

International Evangelism Missions, Inc.,
Rocky Mount, NC

J & H South Foundation, Inc., Atlanta, GA

Journey Institute, Winston Salem, NC

Just for Children, Inc., Atlanta, GA

Kids Can Too, Inc., Stone Mountain, GA

Kids Connection Development, Inc.,
Decatur, GA

Kids Film Festival of Virginia, Inc.,
Richmond, VA

Kitchens Evangelistic Ministries, Inc.,
Dalton, GA

Lake Chelan Chamber Community
Enrichment Fund, Chelan, WA

Lamb of God, Inc., Franklin, NC

Law & Liberty Foundation, Inc.,
Tallahassee, FL

Leadership Encouragement and
Development, Lexington, SC

Lee County Soccer, Inc., Dryden, VA

Liberty Foundation, Charleston, WV

Lightworks Technology Foundation,
Chapel Hill, NC

Living Light Foundation, Inc.,
Augusta, GA

Living Waters Foundation, Inc.,
Lexington, KY

Los Ninos De Guatemala Foundation,
McLean, VA

Louis A. Martin & Behold Him Ministries,
Inc., Dry Fork, VA

Love God Ministries of Tallahassee, Inc.,
Tallahassee, FL

Maguire Voorhis & Wells Foundation,
Inc., Orlando, FL

Make it Happen, Inc., Marietta, GA

Marian County Community Development
Corp., Marion, SC

Marian County Humane Society,
Marion, SC

Marine Service Education Corporation,
Clearwater, FL

Marshall County Safe Home, Inc.,
Calver City, KY

Masterworks for Kids, Inc., Franklin, TN

Mayfield Main Street, Inc., Mayfield, KY

Mecklenburg Academic Rehabilitation
Scholarship Fund, Matthews, NC

Metropolitan Civic Orchestra, Inc.,
Sullivans Island, SC

Midlands Community Enrichment
Thru Education & Athletics Project,
Orangeburg, SC

Mission America, Inc., Gainesville, GA

Mission Ministries Association, Inc.,
Bowling Green, KY

Mitchells Truck Drivers School, Inc.,
Chicago, IL

Mobile VOA Home Development,
Mobile, AL

Morning Star Youth Ministries, Inc.,
Pensacola, FL

Mountain Opportunities Corporation,
Clarksburg, WV

Mt. Pleasant Family Care Center,
Clinton, NC

Museum Displays, Inc., Destin, FL

My Sisters Place, Columbia, TN

National Association of Church
Recreators & Sports Ministers,
Knoxville, TN

National Centurion Corporation, Inc.,
St. Petersburg, FL

National Coalition of Women of
Commitment, Inc., Memphis, TN

National Womens Recovery Network,
Inc., Atlanta, GA

Natural Resources Education Council,
Inc., Lincolton, NC

NCYAP at Colony Place, Inc.,
Columbia, SC

Nearby in Nature, Inc., Gladstone, VA

Nehemiahs Open Arms Mission, Inc.,
Glen Rogers, WV

Network of Family Services, Inc.,
Atlanta, GA

Never Be Defeated Ministries, Inc.,
Lutz, FL

New Day Family-Community Life Center,
Stone Mountain, GA

New Hope Community Development
Center, Inc., Hopewell, VA

New Life Christian Training Centers,
Chincoteague, VA

New Sounds of Inspiration, Incorporated,
Looneyville, WV

Next Exit Outreach, Inc., Marietta, GA

Norm Grey Creative Foundation, Inc.,
Atlanta, GA

Northern Kentucky African-American
Heritage Task Force, Covington, KY

Oak Forest Amity Resident Council, Inc.,
Forest City, NC

Ohara Ministries, Nashville, TN

Okinawan Karate Club of Charlotte,
Charlotte, NC

Organ Donor Foundation, Inc.,
Marietta, GA

Our Town, Inc., W. Pointe, GA

P A C T Ministry, Inc., Alpharetta, GA

Palama Scholarship Foundation,
Honolulu, HI

Parent & Child Connections, Inc.,
Great Falls, VA

Partnership for a Healthy Community,
Inc., Pensacola, FL

Patch of Harrison County, Inc.,
Clarksburg, WV

Patrons of the Arts in the Vatican
Museums, Washington, DC

Patterson Outreach Ministries,
Greensboro, NC

Paulding Pregnancy Services, Inc.,
Dallas, TX

Peach Foundation for Children, Inc.,
Atlanta, GA

Peachcrest, Inc., Red Oak, GA

People Encouraging People, Inc.,
Lakeland, FL

People Helping People Ministries, Inc.,
Stanley, NC

Perez Momon Evangelistic Ministries,
Inc., Stone Mountain, GA

Pinellas County Allstars, Inc.,
Clearwater, FL

Pop Warner Little Scholars, Inc.,
Clermont, FL

Pop Warner Little Scholars, Inc.,
Immokalee, FL

Pop Warner Little Scholars, Inc./ Greater Port St. Lucie Football League, Inc., Port St. Lucie, FL
 Positive People, Inc., Fayetteville, NC
 Potomac Westmoreland Shores Neighborhood Watch Committee, Colonial Beach, VA
 Praise Ministry, Inc., Partners for Christ, Sanford, NC
 Project of Pike C A S A Program, Inc., Elkhorn City, KY
 Psalms 23 Project, Inc., Decatur, GA
 Quiet Miracles, Inc., Winston Salem, NC
 R & R Series Company, Incorporated, Hampton, VA
 Re-Birth Childrens Center, Inc., Tampa, FL
 Red & White, Inc., Winter Park, FL
 Revelations Gospel Music Ministries, Inc., Charleston, WV
 RIFF, Inc., Piedmont, SC
 Rimes Ministries, Elizabethtown, NC
 Rossetter House Foundation, Inc., Tampa, FL
 Rowland Youth Club, Rowland, NC
 Saddle Up for Kids, Lawrenceville, GA
 Sandyridge Action Community Organization, Inc., Rockingham, NC
 SBH Genetic Foundation, Inc., Tallahassee, FL
 SC Chapter of the Alexander Graham Bell Association for the Deaf, Columbia, SC
 Seek Jesus Ministries, Alamance, NC
 Serenata, Greenville, SC
 Shackelford Horse Association, Inc., Cedar Island, NC
 Shared Resources, Inc., Orlando, FL
 Shelter Society, Inc., Oneida, TN
 Shenandoah Legends Fast Pitch, Harrisburg, VA
 Shirleys Home, Inc., Durham, NC
 Sickle Cell Disease Association of Okaloosa & Walton County, Inc., Eglin AFB, FL
 So Can I, Inc., Deland, FL
 Society of Primary Care Policy Fellows, Washington, DC
 Sonsa, Burlington, NC
 South Gwinnett Diamond Club, Inc., Snellville, GA
 South Hillsborough Community Cupboard, Inc., Ruskin, FL
 South Memphis Alliance, Incorporated, Memphis, TN
 Southern Baseball Classic, Inc., Hartsville, SC
 Southway Alumni Association, Charleston, WV
 Sox Association, Alpharetta, GA
 Space Coast Sports Promotion, Inc., Cocoa Beach, FL
 Spencer J. McCallie Homes Resident Council, Incorporated, Chattanooga, TN
 Springdale Housing Phase II, Inc., Dunn, NC
 Spruce River Volunteer Fire Dept. Ladies Auxiliary, Madison, WV
 St. Mark Family Life Center, Inc., Orlando, FL
 Stefanie Roth Memorial Cancer Foundation, Inc., Naples, FL
 Storytime Childrens Outreach, Inc., McDonough, GA
 Strikeforce Softball Association, Ozona, FL
 Students for Community Assistance Regarding the Elderly, Inc., Orange Park, FL
 STUN-Stop Teens From Using Narcotics, Charlotte, NC
 Summerhill Sports Foundation, Inc., Atlanta, GA
 Sumter Leaders for Sumter School District 17, Sumter, SC
 S W A T Team Ministry, Milton, FL
 T-Connection for Senior Citizens Club, Southern Pines, NC
 Tampa Bay Academy of Hope, Inc., Tampa, FL
 Tennessee Valley Building Energy Management Corporation, Nashville, TN
 TFA Environmental Services, Inc., Yorkville, TN
 Timothy Foundation Ministries, Inc., Taylors, SC
 Tiny Treasures-A Child's Place, Inc., Stockbridge, GA
 Torah From Dixie, Inc., Atlanta, GA
 Torch Missions USA, Inc., Fairfax, VA
 Trans-World Bible Society, Memphis, TN
 Triangle Knights, Inc., Durham, NC
 Twin Towers BMX Association, Inc., Raleigh, NC
 Ugandan North American Association, Inc., Burke, VA
 Upper Ohio Valley Redevelopment and Housing Corporation, Moundsville, WV
 Upward Challenge, Inc., Beaufort, SC
 Urbana Swim Team, Inc., Urbana, VA
 Vernon K. Willoborg Charitable Trust, Houston, TX
 Veterans Assistance Foundation of Georgia, Inc., Smyrna, GA
 Victims of Violent Crimes Foundation, Jacksonville, FL
 Vietnamese Community of Louisville, KY, Louisville, KY
 Village Alliance, Inc., Atlanta, GA
 Vision Outreach Ministries, Inc., Statesville, NC
 W. E. Freeman Outreach, Inc., Orlando, FL
 Waccamaw Animal Rescue Mission, Conway, SC
 Washad, Inc., East Point, GA
 We Care for You Ministries, Tampa, FL
 We Love Your Children Day Care, Inc., Forrest Park, GA
 Wesley at Brownsville, Inc., Memphis, TN
 Wesley at Milan, Inc., Memphis, TN
 West Jackson Booster Club, Braselton, GA
 West Tennesseans for Clean Water & Environment, Arlington, TN
 White Station Baseball Club, Memphis, TN
 Whizz Kids, Inc., Memphis, TN
 Wilmington Sports Alliance Soccer Academy, Inc., Wilmington, NC
 Wolverine Baseball Foundation, Garrisonville, VA
 Woman to Woman Resource Center, Salisbury, NC
 Women in Transition 2000, Alexandria, CA
 Word Power Prison Ministry, Inc., Newnan, GA
 Youth on Ice, Inc., Virginia Beach, VA
 Youth Quest Corporation, Memphis, TN

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.