



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:

Alabamians for Quality Education, Inc.,
Birmingham, AL
Christopher Buchanan Memorial Fund,
Overland Park, KS
Christopher D. and Elka P. Norton
Foundation of the Arts, Inc., Hobe
Sound, FL
Day Star Christian Ministries, Inc.,
Salisbury, NC
James B. Engle Scholarship Fund, Royal
Oak, MD
Jeff Goodlin Charitable Trust, Trafford,
PA
Jesus Cares Ministry Inc., Perth Amboy,
NJ
John E. Toolan Kiddie Keep Well
Foundation Inc., Edison, NJ
John Heinz Congressional Fellowship
Program, Washington, DC
John I. Penn Evangelistic Ministry,
Newark, DE
Jubilate, Arlington, VA
Jungle Terrace Civic Association Inc.,
St. Petersburg, FL
Kappa Guide Right and Scholarship
Fund of Montclair NJ Inc., Montclair,
NJ
Keep Clarksdale Beautiful Inc.,
Clarksdale, MS
Kemit Institute Inc., Mount Rainier, MD
KHMER Cultural Action Center Inc., St.
Petersburg, FL
Kids Voting Florida Inc., Miami, FL
Kitty Nightingale Inc., Roselle Park, NJ
LA Compagnie Louisianaise Inc.,
Lafayette, LA
Lake Washington Foundation Inc.,
Greenville, MS
Lapetite Child Care Center Inc.,
Monroe, LA
Lexington School District Four
Education Foundation, Swansea, SC
Lifeline Ministries International Inc.,
Casselberry, FL
Lighthouse Soccer Club Inc., Jupiter, FL
Lighthouse Square Ministries Inc., New
Port Richey, FL
Louisiana Buddhist Association,
Metairie, LA
Louisiana Citizens for Proactive
Communities, Baton Rouge, LA
Louisiana Long Term Care Foundation
Inc., Baton Rouge, LA

Foundations Status of Certain Organizations

Announcement 96-104

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

Manatee Leadership Foundation Inc., Oneco, FL
 Marine Continuum Foundation, Key Largo, FL
 Mary Jane Home Enrichment Centre Inc., Philadelphia, PA
 Meck Inc., Clarksville, VA
 Medical Social Workers Corp, Miami, FL
 Metropolitan Sickle Cell Foundation Inc., Washington, DC
 Miami Skyline Theatre Inc., Miami, FL
 Mid Eastern Dance Exchange Inc., Miami, FL
 Migdal Tower of Light Inc., North Miami, FL
 Migrant Student Scholarship Fund Inc., Tampa, FL
 Miquon Area Preservation Society Inc., Miquon, PA
 Miracle Library for the Blind and Print Handicapped Inc., Tallahassee, FL
 Mississippi Chapter of American Association of Blacks in Energy Inc., Jackson, MS
 Moms Day Care Center and Learning Center, Simpsonville, SC
 Morning Glory Inc., Columbia, MD
 Mothers Alliance for the Rights of Children Inc., Washington, DC
 Mountain Road Optimist Youth Foundation Inc., Severna Park, MD
 Museum of the New South Inc., Charlotte, NC
 My House, Fairless Hills, PA
 National American Deafness Association Inc., West Springfield, VA
 Native American Festival Inc., Charlotte, NC
 Neighborhood Preservation Association Inc., Bridgeton, NJ
 Network for the Enhancement of Self-esteem Inc., Fort Washington, MD
 New Direction Transitional Living Center, Hampton, VA
 New Hope Mission of Haiti Inc., Kissimmee, FL
 New Jersey Postal History Society Inc., Morristown, NJ
 New Lake Development Foundation, Jackson, MS
 Newport Harbor Elks Lodge No 1767 Charitable Fund, Newport Beach, CA
 Newport Volunteer Rescue Squad Inc., Newport, VA
 Newton County Daycare Center, Newton, MS
 Newtown Gospel Broadcasting Corporation, Sarasota, FL
 Night-Life Production Company A New Jersey Non-Profit Corporation, Piscataway, NJ
 Noah Boosters, LaPlace, LA
 North Alabama Spikers Association Inc., Huntsville, AL
 Northern AIDS Awareness Community Education Services, Grayling, MI
 North Florida Treasury Management Association Inc., Jacksonville, FL
 North Mecklenburg Youth Soccer Association Inc., Davidson, NC
 North Philadelphia Partnership, Philadelphia, PA
 Northwest Atlanta Housing & Economic Development Partnership Inc., Atlanta, GA
 Northwest Lakeland Community Development Corporation Inc., Lakeland, FL
 ODAT of Burlington County New Jersey Inc., Mt. Holly, NJ
 Old National Athletic Association Inc., College Park, GA
 On Eagles Wings Ministries, Hilton Head, SC
 100 Black Men of America Inc., Atlanta, GA
 100 Black Men of Jackson Inc., Jackson, MS
 Outright Triangle Gay Lesbian & Bisexual Youth, Durham, NC
 Overtown Community Health Center Incorporated, Miami, FL
 Ozark Chemical Free Living Center O C F L C, Gassville, AR
 Palmetto Battalion, Charleston, SC
 Palmetto Players Wheelchair Sports and Recreation Association, Winnsboro, SC
 Parrish Care Home Inc., Memphis, TN
 Pastoral Counseling Care and Training Inc., Pensacola, FL
 Patients Foundation Inc., Columbia, SC
 Paul D. Ogwynn Educational Endowment Trust, Atmore, AL
 Penn Hunger Outreach Inc., Philadelphia, PA
 Pennsylvania State Police Camp Cadet of Chester County, Coatesville, PA
 People Using Legal Services Effectively D C Inc., Washington, DC
 Perinatal Foundation Inc., West Palm Beach, FL
 Permanency & Advocacy Support System Inc., E. Brunswick, NJ
 Perquimans Playhouse Inc., Hertford, NC
 Person to Person Citizen Advocacy, Jonesboro, AR
 Petra Community Housing Development Corporation, Memphis, TN
 Phase III Recovery Center Inc., Savannah, GA
 Philadelphia Orchestra Retirees and Friends Inc., Philadelphia, PA
 Philadelphia Spirit Inc., Philadelphia, PA
 Philippine Charities Foundation Inc., Miami, FL
 Phillip House Inc., Charleston, SC
 Piedmont Area Directory of Pregnancy Support Resources, Chapel Hill, NC
 Pierre Toussaint Foundation Inc., Decatur, GA
 Pillar Incorporated, Jefferson, LA
 Pittsburgh Police Historical Association, Pittsburgh, PA
 Pittsburgh Recovery Systems Inc., Pittsburgh, PA
 Play Moorestown Inc., Moorestown, NJ
 Playwrights Forum Inc., Germantown, TN
 Point Clear Day Care Center Inc., Point Clear, AL
 Police Athletic League of Penns Grove, Penns Grove, NJ
 Polk Zoological Society Inc., Winter Haven, FL
 Port Richey Volunteer Fire Fighters Organization Inc., Port Richey, FL
 Positive Life Inc., Thibodaux, LA
 Precious Child, Burlington, NC
 Premier Theatre Company Inc., Lincroft, NJ
 Printiss County Mississippi Law Enforcement Association, Booneville, MS
 Professional Christian Associates Inc., Melbourne, FL
 Programs Education Testing Screening Inc., Miami, FL
 Project C A M P, Montgomery, AL
 Promenade Charitable Trust of Mississippi, Portland, ME
 Protect Abused Children Everywhere PACE, Florence, AL
 Psalm 150 Ministry Inc., Charlotte, NC
 Rabbits Unlimited Inc., Abbeville, SC
 Raintrust Inc., Gainesville, FL
 Raleigh Bicentennial Foundation Inc., Raleigh, NC
 Recovery Path Inc., Chapel Hill, NC
 Releasing Anger and Grief Then Smiling Incorporated, Marrero, LA
 Residents Against Graffiti Everywhere Inc., Miami, FL
 Rex Major Evangelistic Association Inc., Boca Raton, FL
 Ridgewood High School Athletic Boosters Corporation, New Port Richey, FL
 Riverland Park Community Center, Cayce, SC
 Rockville Academy, Eatonton, GA
 Rockwood 2000 Inc., Rockwood, TN
 Ron and Claudia Henderson Music Ministries Inc., Albany, GA
 Rural Health Research Inc., Smithfield, NC
 Rural Justice Project, Pembroke, NC

Saint Raphaels Residence Inc., Resaca, GA
 Save Inc., Concord, NC
 Save Our Village Inc., Ocracoke, NC
 Save the Pascagoula Inc., Moss Point, MS
 S C L C-Womens Organizational Movement for Equality Now, Atlanta, GA
 Scott Carrigan Inc., Ocala, FL
 Second Chance Ministries Inc., Columbia, SC
 Secure Development Corporation, Statesville, NC
 Serenity Unlimited, Wilmington, NC
 Shasta Library Foundation, Redding, CA
 Shepherds Village Inc., Largo, FL
 Sherman Michael Anderson Trust Inc., Hickory, NC
 Shreveport-Bossier Jay Strack Crusade Inc., Shreveport, LA
 South Atlantic Lifesaving Association Inc., Daytona Beach, FL
 Southern Cross Soccer Club Inc., Birmingham, AL
 South Florida Advocated for Children and Youth Inc., Miami, FL
 South Florida Affordable Housing Corporation, West Palm Beach, FL
 Southwest Louisiana Jazz Foundation Inc., Carencro, LA
 Spanish Intergroup of South Florida Inc., Miami, FL
 Special Sundance Studios Incorporated, Palm Bay, FL
 Spina Bifida Association South Carolina Tri-County Chapter, Summerville, SC
 St. Bernard Charities Inc., Chalmette, LA
 St. Francis Hospital Foundation Inc., Columbus, GA
 St. Helena Human Development Inc., Greensburg, LA
 St. Lukes Free Medical Clinic of Spartanburg Inc., Spartanburg, SC
 St. Pauls Band Boosters, St. Pauls, NC
 Stewarts Foster Group Care Home Inc., Memphis, TN
 Sunshine State Amateur Golfers Association Inc., Miami, FL
 Support and Value Education, Madison, AL
 Sweet Auburn Merchants & Professional Association Inc., Atlanta, GA
 Synergists Inc., Atlanta, GA
 Taylor Foundation Inc., Baton Rouge, LA
 Tender Loving Care Daycare Inc., Inglis, FL
 Tennessee Outdoor Drama Association Inc., Chattanooga, TN
 Tennessee Youth Dance Foundation, Franklin, TN
 Thames Humane Shelter Inc., Greenville, AL
 Theatre of the Incarnation Inc., Winter Park, FL
 Therapy for a Damaged Planet, Vista, CA
 Tompey Incorporated, Birmingham, AL
 Town and Country Garden Club of Valdosta Inc., Valdosta, GA
 Traid Jazz Society Inc., Winston Salem, NC
 Treutlen Project H O P E Inc., Soperton, GA
 Trevecca Inglewood Retirement Center Inc., Nashville, TN
 Tri-Cities Athletic Club Incorporated, Ocean Springs, MS
 Trinity Ministries Inc., Dacula, GA
 Tuskegee Historical Society for Restoration Preservation and Education Inc., Tuskegee, AL
 Twilighters Anaciano Association, Denver, CO
 Two Bayou Volunteer Fire Department Inc., Camden, AR
 Unexpected Friends, Nashville, TN
 United Faith Foundation Inc., Gretna, LA
 United Gymnastics Community Inc., Lilburn, GA
 United Way of Decatur Inc., Decatur, AR
 Vida Verde Inc., Miami, FL
 Videoscopic Surgical Society Inc., Tucker, GA
 Vision Outreach Ministries Inc., Milledgeville, GA
 Visual Arts Foundation, Nashville, TN
 Voice From the Deep Inc., New Orleans, LA
 Volunteer Center of Hot Springs and Garland County, Inc., Hot Springs, AR
 Volunteer Scientific Research Team Inc., Cape Coral, FL
 Waccanaw Housing Inc., Myrtle Beach, SC
 Walter W. & Dollena M. Joiner Scholarship Fund Inc., Dublin, GA
 Washington County Youth Fair Inc., Chipley, FL
 Washington Wilkes Educational Fund Inc., Washington, GA
 Waycross-Ware A Community United To Educate Inc., Waycross, GA
 Way of Life Ministrie, Long Beach, CA
 Whole Armor Ministries Inc., Haleyville, AL
 Williamson County Drug Free Alliance Inc., Franklin, TN
 Witcher Memorial Foundation Inc., Atlanta, GA
 World Harvest Ministries Incorporated, Todd, NC
 World Wilderness Committee, Bellingham, WA
 Youth Action Corporation, Knoxville, 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.
