

Foundation Status of Certain Organizations

Announcement 96-107

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accord-

ingly, 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:

Abundant Grace Ministries Inc., Plainview, AR

African American Association for the Family Inc., Birmingham, AL

African American Interdenominational Ministerial Fellowship Inc., Athens, GA

Ahava Services Foundation Inc., Atlanta, GA

AIDS Coalition of Charlotte for Education Service and Support Inc., Charlotte, NC

Alabama Family Center Inc., Montgomery, AL

Alabama Gymnastics Development Program, Birmingham, AL

Alabama Spinal Cord Injury Association, Atalla, AL

Alabama Vector Management Society Inc., Auburn University, AL

Albany State College Sportsmans Club Inc., Albany, GA

All Creatures Great and Small of Henderson County Inc., Hendersonville, NC

Ambassador Community Choir & Orchestra Association, Winston Salem, NC

American Indian Heritage Council Inc., Charlotte, NC

Andrews Ministerial Association of Andrews North Carolina, Andrews, NC

Anniston Christian Counseling Services Inc., Anniston, AL

Arkansas Theatre Association, Beebe, AR

Associated Universities for Toxicology Research & Education, Little Rock, AR

Association for Couples in Marriage Enrichment NC Council, Greensboro, NC

Association of Environmentally Responsible Businesses, Asheville, NC

Association on Displaced Youth Inc., Decatur, GA

Astronomical Society of the Atlantic Inc., Atlanta, GA

Athens Clark Safe Cycling Association Incorporated, Athens, GA

Atlanta Council for International Cooperation Inc., Atlanta, GA

Atlanta Rehabilitation Institute Foundation Inc., Atlanta, GA

Augusta Chaplaincy Inc., Augusta, GA

Augusta Metro AAU Basketball League Inc., Augusta, GA

Augusta Right to Life Inc., Augusta, GA

Battle of Murfreesboro Reenactment Association Inc., Smyrna, TN

Beta Epsilon Boule Foundation Inc., Greensboro, NC

Bird Island Trust Inc., Boynton Beach, FL

Birmingham Metro Jazz Institute, Birmingham, AL

Black Men for the Development of Black Males Inc., Jacksonville, AL

Blueprints of a Dream Inc., Conover, NC

Boonoonoonoos, Stone Mountain, GA

Cabarrus County Bicentennial Commission Inc., Concord, NC

Calhoun Education Foundation Inc., Calhoun, GA

Calhoun-Gordon County Georgia Scholarship Fund Inc., Calhoun, GA

Camden Area Players Inc., St. Marys, GA

Canterbury Health Care Inc., Waterford, MI

Canterbury School Foundation Inc., Atlanta, GA

Cape Fear Charitable Foundation, Fayetteville, NC

Carolina Eagles Track and Field Club Inc., Raleigh, NC

Carters Kids Foundation, Memphis, TN

Catholic Media Productions, Nashville, TN

Center for Community in the Workplace, Raleigh, NC

Charlotte Foreign Policy Forum, Charlotte, NC

Chattanooga Inner City Outreach Inc., Chattanooga, TN

Child at Rest Inc., Atlanta, GA

Child Care Alliance Inc., Nashville, TN

Child Educare Center Inc., Tuscaloosa, AL

Childrens Christmas Shopping Spree Inc. of Jackson Tennessee, Jackson, TN

Childrens International Foundation, Chattanooga, TN

Childrens Living Farm Inc., Cary, NC

Childrens Video Ministries LTD, Charlotte, NC

Christians in Action, Corning, AR

Citizens Coalition for a Better Tomorrow, Winston-Salem, NC

Citizens for a Clean Industry Inc., Tar Heel, NC

City Federation of Colored Womens Club Inc., Americus, GA

Class of 1967 Scholarship Fund, Jasper, AL

Clinton Band Boosters, Clinton, TN

Coalition for the Survival of the African American Male in Tennessee, Inc., Brentwood, TN

Cocker Spaniel Rescue of Georgia Inc., Atlanta, GA

Columbia County Community Health Coalition Inc., Appling, GA

Community Action on Drug Abuse Inc., Jonesboro, AR

Community Re-Development Foundation Inc., Atlanta, GA

Concerned Citizens of Hartwell Inc., Hartwell, GA

Conquering Warriors Ministries, Birmingham, AL

Conservative Society of North Carolina, Wilmington, NC

Consumer Credit Counseling Service of Wayne County Inc., Goldsboro, NC

Contra Costa Resources Development, Martinez, CA

Cooperative Baptist Fellowship Inc., Decatur, GA

Dalton Preschool Inc., Dalton, GA

Davidson County Community Socio-Economical Center of Hope, Clemmons, NC

Dekalb Coalition for Public Education Inc., Decatur, GA

Dekalb County Childrens Organization Inc., Decatur, GA

Dickson County Soccer Association Inc., Dickson, TN

Down Syndrome Adult Residences Inc., Hoover, AL

Drug Prevention and Alternative Center Inc., Cartersville, GA

Dystonia Medical Research Foundation—Georgia Chapter Inc., Atlanta, GA

East Texas Rails to Trails, Tyler, TX

Educational Resource Inc., Montgomery, AL

Effingham County Victim Witness Assistance Program Inc., Springfield, GA

Epiphany Ministry Inc., Montgomery, AL

Family Initiative, Inc., Norwalk, OH

Fayetteville Cumberland County Advocacy Council for Persons With Disabilities, Fort Bragg, NC

FIB Economic Development Corporation Inc., Atlanta, GA

Firehouse Society, Greensboro, NC

First Friday of Charlotte Community Foundation, Charlotte, NC

First Priority of Alabama Inc., Birmingham, AL

Food for the Lambs Inc., Columbus, GA

Frenchtown Community Association, Houston, TX

Friends Incorporated of Howard County, Nashville, AR

Friends of Hatteras Island Natural Historic Maritime Forest Land Trust for Preservation Inc., Buxton, NC

Friends of Hayes Taylor Inc., Greensboro, NC

Friends of Reliance Inc., Reliance, TN
 Friends of the Cayce—West Columbia Branch Library, West Columbia, SC
 Friends of the Playground Inc., Raleigh, NC
 Friends of the Wake County Guardian Ad Litem Program, Raleigh, NC
 Foundation for St. Michaels School, Haleiwa, HI
 Fuquay Varina Community Development Corporation, Fuquay Varina, NC
 George C. Nicholson Aepha CSRA Chapter 407 Educational Fund Inc., Augusta, GA
 Georgia Planning Group for Health Promotion, Atlanta, GA
 Georgia Striders Inc., Atlanta, GA
 Gibsonville Friends of the Library Inc., Gibsonville, NC
 Good Faith Child Nutrition Inc., Wynne, AR
 Good News Day Care and Development Center Inc., Lenoir, NC
 Good Samaritan Center of Wayne County Inc., Jesup, GA
 Grand Guardian Council of Indiana IOJD Educational Foundation Inc., Indianapolis, IN
 Greater Little Rock Community Development Corporation Inc., Little Rock, AR
 Greater Work Ministries Inc., New Bern, NC
 Greenhill Human Development Corporation, Clarksville, TN
 Guilford Business and Health Alliance Inc., Greensboro, NC
 H. Lee Atwater Foundation Inc., Charlotte, NC
 Harpeth Youth Soccer Association, Nashville, TN
 Harriett Tubman Resident Corporation, Chattanooga, TN
 Harry Bryce African American Dance Theatre Inc., Atlanta, GA
 Hart County Hospital Foundation Inc., Hartwell, GA
 Hatteras Island Adult Care Inc., Dare, NC
 Haven of Hope Inc., Alpharetta, GA
 Helping Hands Incorporated, Birmingham, AL
 Henry County Prevention Alliance Inc., McDonough, GA
 Heritage Dance Foundation Inc., Goldsboro, NC
 Heritage Village of South Sebastian Inc., Fort Smith, AR
 His Love, Dothan, AL
 Hoke Kids Inc., Raeford, NC
 Homeless Childrens Association Inc., Memphis, TN
 Horton Gardens Residents Association, Memphis, TN
 Hospice of Americus and Sumter County Georgia Inc., Americus, GA
 House of Benefits Ministry, Russellville, AL
 Houston County Jr. Pro Football Association, Erin, TN
 Ideals Foundation Inc., Stone Mountain, GA
 Independence County Sheriffs Posse, Batesville, AR
 Institute for Creativity and Human Genius, Monroe, NC
 Institute for Languages and Culture, Crestline, CA
 Institute for the Harmonious Development of Man, Silver Springs, MD
 Institute of African American Studies and Programs Inc., Little Rock, AR
 International Athletic Center of Atlanta Inc., Atlanta, GA
 International Congress on Revival, Chattanooga, TN
 International Network for Higher Learning Inc., Franklin, TN
 Jabril World Institute for Community and Human Enhancement Inc., Memphis, TN
 Jaym Session Outreach Inc., Carolina Beach, NC
 Jeffersontown Youth Football League Inc., Louisville, KY
 Junior Hill Ministries Inc., Hartselle, AL
 Keyboard Artists Foundation Inc., Memphis, TN
 Kids are the Future Foundation Inc., Atlanta, GA
 King-Chang Memorial Foundation Inc., Rockville, MD
 Klowns for the Kingdom Inc., Atlanta, GA
 Knoxville Rowing Association Inc., Knoxville, TN
 Kokohead Keikis Playgroup, Honolulu, HI
 Kokopelli Inc., Atlanta, GA
 Ladies Soldiers Friend Society Inc., Nashville, TN
 Larry Birgans Ministries Inc., Decatur, AL
 Larry Hatchett Fishing Fund, Ellendale, TN
 Last Generation Ministries, Berlin, PA
 Law Enforcement Alliance of America Foundation Inc., Falls Church, VA
 Law Enforcement Family Training Inc., Montgomery, AL
 Lebanon County Crime Stoppers Inc., Lebanon, PA
 Lebanon Valley Catholic Home Inc., Lebanon, PA
 Legal Resource Center for Nonprofit Housing Sponsors Inc., Washington, DC
 Liberia Committee for Relief Resettlement & Reconstruction, Washington, DC
 Little Rock Air Force Base Historical Foundation Inc., Jacksonville, AR
 Living Hope Ministries Inc., Duluth, GA
 Living Room Inc., Atlanta, GA
 Loon Lake Village Development Committee, Loon Lake, WA
 Love Your Mother Inc., Chapel Hill, NC
 Lovell Oklahoma Historical Foundation, Magnolia, AR
 Mandarin Athletic Association Inc., Jacksonville, FL
 Mary Margaret Simmons Memorial Scholarship Fund, Shelbyville, TN
 MC-WAF My Child With a Future, Talladega, AL
 Medi Properties Inc., Germantown, TN
 Memphis Biosphere 96, Memphis, TN
 Messiah Ministries, Daphne, AL
 Mid Hoosier Athletic Conference, Edinburg, IN
 Mishoe Ministries Inc., Greensboro, NC
 Mobile Scottish Rite Temple Preservation Foundation Inc., Mobile, AL
 Montgomery Guardianship Corporation for Retarded Persons, Montgomery, AL
 National Association for Education and Motivation of Young People, Little Rock, AR
 National Association of Midnight Basketball Leagues Inc., Landover, MD
 National Association of Pupil Services Administrators, Alexandria, VA
 National Black College Alumni Hall of Fame Foundation Inc., Atlanta, GA
 National Coaltn. of Engrng. Scts. for Precllge. Math and Science Eduction, Washington, DC
 National Womens Theatre Festival, Philadelphia, PA
 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.