

Foundations Status of Certain Organizations

Announcement 2004–28

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:

10th Cavalry Buffalo Soldiers
Association, Inc., Atlanta, GA
312 Coldun Institute, Incorporated,
Louisville, KY
A-Z Women Center, Inc., Maitland, FL
AAR Counseling Services, Inc.,
Naples, FL
Above and Beyond, Inc., Nashville, TN

Academy of Youth Athletics, Inc.,
Augusta, GA
Acting Out Theatre Company,
Incorporated, Atlanta, GA
Actors Repertory Theatre of Naples, Inc.,
Naples, FL
Affordable America Housing, Inc.,
Palm Harbor, FL
Affordable Housing Organization of
Florida, Inc., Winter Haven, FL
Against the Flow Ministries, Inc.,
Nashville, TN
Agape Restoration Center,
College Park, GA
Albemarle Gymnastics Booster Club,
Elizabeth City, NC
All About U Employment Services, Inc.,
Tallahassee, FL
Always Believe Foundation,
Greensboro, NC
Amerihome, Inc., Atlanta, GA
Andy Smithey Foundation-Diabetes
Research & Awareness, Inc.,
Alpharetta, GA
Animals Animals Animals, Inc.,
Palm Bay, FL
Anointed Hands Early Learning Center,
Inc., Decatur, GA
Appalachian Standown, Huntington, WV
Appalachian Wilderness Experience,
Asheville, NC
Apple Classic Scholarship Fund,
Walhalla, SC
Archbishop B A Idahosa Foundation,
Temple Hills, MD
Archway Regional Tourism Association,
Zachariah, KY
Ark Foundation, Henderson, NC
Ark of Jackson County, Inc., Jefferson, GA
Arkadelphia Housing Group,
Arkadelphia, AR
Asian Pacific Alliance Educational
Foundation, Inc., Columbus, GA
Association for Women Attorneys
Foundation, Memphis, TN
Association of Gospel Songwriters,
Atlanta, GA
Athletics International, Inc., Marietta, GA
Atlanta 2000, Atlanta, GA
Atlanta Wild Animal Rescue Effort, Inc.,
Decatur, GA
Atlanta Youth Classical Theatre Company,
Clarkston, GA
Augusta Georgia Sports and Achievement
Hall of Fame, Inc., Augusta, GA
Babies of Georgia Fund, Inc.,
Marietta, GA

Barnes Golden-Age Haven, Inc.,
 Columbus, GA
 Barton Housing, Inc., Dunn, NC
 Basic Beginnings, Inc., Decatur, GA
 Beauchamp Tower Information Systems
 Corp., Milton, FL
 Bethany Manor, Elizabeth City, NC
 Bethany Missions, Inc., Atlanta, GA
 Bethursday Business Park, Inc.,
 Atlanta, GA
 Big Hammock Archaeological
 Foundation, Inc., Sarasota, FL
 Birchwood Learning Center, Inc.,
 Durham, NC
 Birdawg Ministries, Thompsons Stn, TN
 Birmingham African-American Arts and
 Heritage, Inc., Birmingham, AL
 Bishop Spalding Council No 2761
 Knights of Columbus Charities, Inc.,
 Louisville, KY
 Black Belt World College Scholarship,
 Raleigh, NC
 Bluegrass Community Marriage Task
 Force, Lexington, KY
 Bold Maids Productions, Durham, NC
 Bookworm Learning Center,
 Walnut Cove, NC
 Bosnian Community, Inc., Louisville, KY
 Boys & Girls Club of Pleasants County,
 Inc., St. Marys, WV
 Boys & Girls Club of Thomson, Inc.,
 Thomson, GA
 Bradford Booster Club, Bradford, TN
 Brandlewood Neighborhood Association,
 Inc., Savannah, GA
 Break the Cycle, Inc., Loudon, TN
 Breathitt County Community Council,
 Inc., Jackson, KY
 Brentwood Blaze, Inc., Brentwood, TN
 Brian Bloodworth Stroke & Head
 Injury Research Foundation, Inc.,
 Whitehouse, TN
 Bridge Health Foundation, Inc.,
 Nashville, TN
 Bright Hope, Inc., Ringgold, GA
 Brother and Sisters Help End Straits,
 Lithonia, GA
 Brown Magnolia CDC, Marianna, AR
 Bukharian Jewish Community of Atlanta,
 Inc., Marietta, GA
 Cameron Community Club, Inc.,
 Cameron, SC
 Cannon Baptist Child Development,
 Spartanburg, SC
 Canopy Oaks Parent Teacher Organization
 P T O, Tallahassee, FL
 Care for Caregivers, Inc., Roswell, GA
 Caring Hearts Organization, Seminole, FL
 Carolina Cardinals, Charlotte, NC
 Carolina Sailing Center, Hilton Head, SC
 Carolinas Heritage Tourism Network,
 Incorporated, Wilmington, NC
 Catoma Volunteer Fire Protection
 Authority, Inc., Montgomery, AL
 CCSCN, Inc., Greenville, NC
 Center for Democratic Initiatives, Inc.,
 Tijeras, NM
 Center for Orthotic and Prosthetic
 Rehabilitation Institute, Inc.,
 Louisville, KY
 Central Atlanta Neighbor, Inc.,
 Atlanta, GA
 Centurion Outreach, Inc., Jackson, TN
 Changed by Choice Ministries, Inc.,
 Orlando, FL
 Chapman Learning Center, Inc.,
 New Corp., Knoxville, TN
 Charleston Interactive Museum,
 Charleston, SC
 Charlotte Fire Girls Basketball Club,
 Charlotte, NC
 Charlotte Research Center, Charlotte, NC
 Charter School Resource Center of
 Tennessee, Nashville, TN
 Chattahoochee Foundation, Marietta, GA
 Cherokee Indians of Georgia, Inc.,
 Albany, GA
 Children Aid Society of Atlanta, Inc.,
 Atlanta, GA
 Children-R-Special, Inc., Clarksville, TN
 Chipola Boys and Girls Club,
 Marianna, FL
 Choices-Turning Point, Inc., Palm Bay, FL
 Christ is the Answer Ministries, Inc.,
 Greenwood, SC
 Christ the Rock Ministries, Inc.,
 Kodak, TN
 Christian Attic, Inc., Raleigh, NC
 Christian Child Care Center, Inc.,
 Memphis, TN
 Christian Education Foundation, Inc.,
 Dade City, FL
 Christian Golfers Association of Middle
 Tennessee, Laverne, TN
 Christian Radio Media, Inc.,
 Homosasa, FL
 Christians for Community Awareness,
 Inc., Durham, NC
 City of Orangeburg Community
 Development Corporation,
 Orangeburg, SC
 Clarence Rose Foundation,
 Goldsboro, NC
 Clarion Call, Inc., Gastonia, NC
 Classical Music Association Charlotte,
 Charlotte, NC
 Clay County Consolidated Childrens
 Charities, Inc., Orange Park, FL
 Clericare, Memphis, TN
 Cleveland Community Playground
 Committee, Cleveland, TN
 Coalition to Abolish the Fur Trade,
 Dallas, TX
 Coatopa Belmont Volunteer Fire
 Department, Inc., Coatopa, AL
 Columbians Housing Project, Inc.,
 Lexington, KY
 Communities for Kids, Belmont, MS
 Communities Undertaking
 Technological Empowerment,
 Inc., Stone Mountain, GA
 Community and Children in Crisis, Inc.,
 Norcross, GA
 Community and Economic Development
 Center, Inc., Manning, SC
 Community Benefit Network, Inc.,
 St. Petersburg, FL
 Community Care Center of Brandon, Inc.,
 Valrico, FL
 Community Empowerment Project,
 Orlando, FL
 Community Helps of Coosa County, Inc.,
 Goodwater, AL
 Community Light, Altamonte Springs, FL
 Community Policing Interaction
 Association, Inc., Apopka, FL
 Community Recreation & Sports, Inc.,
 Ashland, KY
 Community Urban Design Center,
 Raleigh, NC
 Compassion Ministries of Indian Trail,
 Inc., Indian Trail, NC
 Concerned Citizens of Clarksville,
 Clarksville, TN
 Concert America Foundation, Inc.,
 Raleigh, NC
 Coney Island Sports Foundation, Inc.,
 Brooklyn, NY
 Courtwatch of Hillsborough County, Inc.,
 Tampa, FL
 Creative Community Services, Inc.,
 Charlotte, NC
 Crohns Disease Research, Inc.,
 Winter Park, FL
 Cultural Arts of Spencer County, Inc.,
 Dale, IN
 Daedalus Group, Inc., St. Petersburg, FL
 Daily Devotion, Inc., Charlotte, NC
 Dakota Youth Project, St. Petersburg, FL
 D A L E Fund, Inc., Stone Mountain, GA
 Dan Land and Derrick Moore Pro Football
 Camp, Albany, GA
 Dance to a Different Drum, Inc.,
 Atlanta, GA

Dances of Youth Dance Arts Nurturing the Creative Essence, Greensboro, NC
 Dawn Foundation, Inc., Port Orange, FL
 Daybreak Consultants Service, Inc., Atlanta, GA
 DB Baseball, Inc., Daytona Beach, FL
 Dearing Foundation, Inc., Macon, GA
 Devi, Moundsville, WV
 Diamond Association, Inc., Marietta, GA
 Disabilities & Religion Project of Florida, Inc., Lakeland, FL
 DLC Foundation, Inc., Austell, GA
 Dream Builders Foundation, Inc., Atlanta, GA
 Dream Catchers Therapeutic Riding Center, Inc., Conway, SC
 DWC Foundation, Inc., Augusta, GA
 Eagles Wings Outreach, Inc., Tallahassee, FL
 Early Childhood Development Institute, Inc., Tucker, GA
 Easley High School Loyalty Association, Inc., Easley, SC
 East Carolina Community Services, Inc., Greenville, NC
 East Tennessee Pride Basketball Association, Bristol, TN
 Eco Access, Durham, NC
 Ecuadorian League of Florida, Inc., Miami, FL
 Educational Communication, Incorporated, Memphis, TN
 Educational Solutions, Inc., Jacksonville, FL
 Ellis Cross-Country Fire Department, Inc., Salisbury, NC
 Emma Louise Eagan Scholarship Fund, Smyrna, GA
 Employment Opportunity, Valdosta, GA
 En Casa, Inc., Macon, GA
 Ethiopian Community Association in Memphis, Memphis, TN
 Exchange Club Center for the Prevention of Child Abuse, Inc., Tallahassee, FL
 Ezras Team Enterprise, Inc., Stone Mountain, GA
 Fairview Town Crier, Fairview, NC
 Families & Youth for Christ, Maynardville, TN
 Family Alternatives, Kingstree, SC
 Family Crisis and Intervention Center, Fayetteville, NC
 Fandango Farms, Hickory, NC
 Fayette Animal Association, Somerville, TN
 Feed My Sheep Soup Kitchen, Inc., No. Augusta, SC
 Fertility Foundation, Inc., Charlotte, NC
 Fighting Aids for Kids Foundation, Mt. Juliet, TN
 First Chance Variety House, Marietta, GA
 First Church of God Lenoir Child Development & Learning, Lenoir, NC
 Fit for Eternity Ministries, Escondido, CA
 Florida Arts & Cultural Education, Inc., St. Petersburg, FL
 Florida Cancer Society, Inc., St. Petersburg, FL
 Florida Foundation for the Future, Melbourne, FL
 Florida Voters League, Inc., Ocala, FL
 Florida World Museum of Natural History, Incorporated, Clearwater, FL
 Fort Hill Ice House, Inc., Louisville, KY
 Foundation for Advancement of Children Through Technology, Inc., Atlanta, GA
 Foundation for Sun Valley, Inc., Matthews, NC
 Fourth Avenue Step Team, Inc., Tallahassee, FL
 Freedom Farm Ministries, Inc., St. Augustine, FL
 Friend in Need Foundation, Pembroke, NC
 Friend to Friend of East Tennessee, Morristown, TN
 Friends of International at Mobile, Inc., Mobile, AL
 Friends of the Anna Porter Public Library, Gatlinburg, TN
 Friends of the Veterans Affairs Medical Center Foundation, Inc., Birmingham, AL
 Friendship & Resources for International Edification & Nurturing Zones, Inc., Columbus, GA
 Frog Loggers, Inc., Lexington, KY
 Full Net, Inc., Louisville, KY
 Funset Social and Charity Club, Huntsville, AL
 Gandhi Foundation of USA, Inc., Stone Mountain, GA
 Gardner Foundation, Inc., Fort Mill, SC
 Gateway Pet Rescue, Inc., Blue Ridge, GA
 Gateway Towers Resident Council, Incorporated, Chattanooga, TN
 Genesis Group of Lebanon, Lebanon, TN
 Georgia Council on High School Dropout Prevention, Inc., Atlanta, GA
 Georgia Evaluation and Satisfaction Team, Inc., Talking Rock, GA
 Georgia Rocket Basketball, Inc., Snellville, GA
 Giant Step Family Preservation Centers, Inc., St. Petersburg, FL
 Gilbert Baker Ministries, Inc., Smithfield, NC
 Gills Creek Watershed Association, Columbia, SC
 Given in Love Adoption Agency, Inc., Mary Esther, FL
 Glad Tidings Ministries, Statesville, NC
 Global Vision Ministries, Inc., Thomaston, GA
 Glorious Light Ministries, Inc., Dublin, GA
 G O A L, Inc., Greensboro, NC
 Good News 2000 & Beyond, Inc., Asheville, NC
 Goose Hollow Kids Club, Whiteville, NC
 Grace By Day, Birmingham, AL
 Grace Evangelistic Ministries, Inc., Nashville, TN
 Great Commission Ministries, Incorporated, Dunn, NC
 Greater Cause Ministries-Unlimited, Inc., Lyons, GA
 Greenways for Oldham County, Inc., Crestwood, KY
 Gregory Burchell Journalism Scholarship, Baton Rouge, LA
 Guardian Association of Pinellas County, Inc., Pinellas Park, FL
 Hancock County Health Coalition, Sparta, GA
 Hands of Stone International Museum of Humanities and Arts, Inc., Ocala, FL
 Happy Delivery, Matthews, NC
 Hardee Foundation, Washington, NC
 Hardin County Humane Society, Inc., Radcliff, KY
 Harvest Ministries & Enterprises, Inc., Montgomery, AL
 Harvest of Love, Inc., College Park, GA
 Hazard City Schools Educational Endowment Foundation, Inc., Hazard, KY
 Health Education and Community Resource, Inc., Jacksonville, FL
 Hearth and Home Housing Corp., St. Petersburg, FL
 Heath Shuler Foundation, Inc., Blaine, TN
 Heaven Sent Services, Maryville, TN
 Helping Hands of Augusta, Inc., Augusta, GA
 Helping Hands Programs for Youth and Families, Inc., Sarasota, FL
 Hepler International Ministries, Inc., Ormond Beach, FL
 Higher Life Foundation, Greenville, SC
 Highway to Heaven Outreach Ministry, Inc., Baltimore, MD
 Hillcrest Resident Organization, Wilmington, NC
 Homeownership Center, Charlotte, NC

Homes for Homeless Families, Inc.,
Pinellas Park, FL

Honduras Aid, Inc., Lithonia, GA

Honkers Club, Inc., Acworth, GA

Hoover Youth Sports Council, Hoover, AL

Hope Crisis Center, Jackson, GA

Hope Ministry Outreach, Inc.,
Jacksonville Beach, FL

Horry County Museum Foundation,
Myrtle Beach, SC

Hospice of Macon County, Inc.,
Highlands, NC

House of Friends, Inc., Palm Harbor, FL

House of Hope, Greensboro, NC

How to Fish, Inc., Columbia, SC

Hundred Club of Franklin, Inc.,
Franklin, TN

I am Unlimited Ministries, Atlanta, GA

If Theres a Will an Incentive Program
for Women and the Economical,
Salisbury, NC

In His Name, Inc., Highland Heights, KY

Indigo Pictures, Inc., Las Vegas, NV

Inner City Housing, Inc., Atlanta, GA

Innovative Housing Group, Inc.,
Spartanburg, SC

Integrative Cancer Care Foundation, Inc.,
Atlanta, GA

International Hmong & Lao Women
Association, Valdese, NC

International Marine Educators, Inc.,
Stuart, FL

International Network to Freedom
Association, Washington, DC

J C Ranch, Inc., Atlanta, GA

Jacksonville Pastors and Christian Leaders
Fellowship, Inc., Jacksonville, FL

Jaffaria Islamic Center of Florida, Inc.,
Kissimmee, FL

Jennifer Leah Kairis Memorial Foundation
for the Theatre Arts, Lake Mary, FL

Jericho Alternative Community
Development Corporation, Atlanta, GA

John P. Mulloy, Inc., Nashville, TN

John Quincy Adams Academy, Inc.,
Marietta, GA

Johnson Economic Development, Inc.,
Dallas, TX

Josephs Coat Ministries, Inc.,
Chattanooga, TN

Joshua Foundation, Flower Mound, TX

JTM Ministries, Inc., Albemarle, NC

Junaluskee Foundation, Inc., Franklin, NC

Kadesh-Barnea Ministries, Inc.,
Franklin, TN

Kandy for Kids, Inc., Louisville, KY

Kappa Alpha Order-Upsilon
Chapter Educational Foundation,
Greensboro, NC

Kentucky Center for Integrative Medicine,
Irvine, KY

Kevins Place, Lexington, SC

Kidsports Another Option to
Alcohol Drugs & Crime, Inc.,
Daytona Beach, FL

L & S Life Support Counseling, Inc.,
Douglasville, GA

Laurens County Foster Parent Association,
Inc., Dublin, GA

Lazarus Ministries, Greensboro, NC

Learning Factory, Inc., Atlanta, GA

Learning Plus, Nashville, TN

Legacy Foundation, Inc., Tampa, FL

Leroy Butler Foundation, Inc.,
Jacksonville, FL

Library Park Fund, Inc., Spencer, NC

Lidz for Kidz, Inc., Charleston, WV

Life Center Foundation, Inc.,
Clarksville, TN

Lifeskills of Pasco, Inc.,
New Port Richey, FL

Lifewalk 2000, Memphis, TN

Light Source Ministries, Inc.,
Orange City, FL

Lightly Salted Ministries,
Brownsboro, AL

Literacy Trust, Inc., Gainesville, FL

Living By Faith, Inc., San Diego, CA

Living Stones Ministry, Greensboro, NC

Living to Change Lives, Inc.,
Richardson, TX

Loafs & Fishes, Inc., Asheville, NC

Lol Enterprise, Inc., Daytona Beach, FL

Louis G. Nava Memorial Scholarship
Fund, Inc., Dunwoody, GA

Louisville Worship Arts, Inc.,
Louisville, KY

Love Faith & Deliverance Ministries,
Manson, NC

Love is All You Need, Inc., Raleigh, NC

Loving Acres Animal Sanctuary, Inc.,
Live Oak, FL

Maacam Enterprises, Inc., Atlanta, GA

MAC Foundation, Inc., Longwood, FL

Madison County Military Heritage
Commission, Huntsville, AL

Mallory Heights Merchants Association,
Inc., Memphis, TN

Mamie Lampley Meekins Center for
Development of Youth and Parents,
Goldsboro, NC

Massengale Park Citizen
Advisory Committee, Inc.,
St. Simons Islands, GA

Meadowview Housing, Inc., Dunn, NC

Memphis-Shelby County Children and
Young Adults Community Crime
Prevention, Memphis, TN

Mercer Auto Racing Group, Inc.,
Savannah, GA

Mercy Alumnae, Nashville, TN

Mercy International, Fayetteville, NC

Mercy Mountain Transportation, Inc.,
Rockholds, KY

Metcalfe County Crimestoppers, Inc.,
Edmonton, KY

Metro Atlanta Coalition Cancer
Awareness, Inc., Stone Mountain, GA

Middle Georgia Care, Inc., Bonaire, GA

Midlands Gymnastics Association, Inc.,
Gilbert, SC

Ministry Track Seminars, Inc.,
St. Petersburg, FL

Minor League Baseball Museum
Foundation, Memphis, TN

Miracle Daycare & Learning Center, Inc.,
Jacksonville, FL

Miriam's Song Ministries, Inc., Oviedo, FL

Mission Carolina, Clinton, SC

Missions Central, Inc., Dunwoody, GA

Moms 3rd Eye, Inc., Lanexa, VA

Montessori Education Alliance, Inc.,
Flat Rock, NC

More of the Rock Motivational Center,
Inc., Clarkston, GA

Morris Chapel Community Development
Corporation, Washington, NC

Mothers Hip Connection Education
Foundation, Tallahassee, FL

Mt. Pleasant Order of the Eastern Star,
Mt. Pleasant, TN

Music Development Association of East
Point, Inc., Atlanta, GA

My Last Wish Project, Jacksonville, FL

Nami High Country, Boone, NC

Naples Women in Transition, Inc.,
Naples, FL

National Cancer Research Alliance, Inc.,
Hastings-on-Hudson, NY

National Easement Foundation, Inc.,
Alexandria, VA

National Institute to Enhance Leadership
& Law Practice, Buies Creek, NC

National Performing Arts Society, Inc.,
Atlanta, GA

National Pipeline Safety Education
Forum, Inc., Tallahassee, FL

National Practice Pattern Research,
Tallahassee, FL

National Womens Health Foundation,
Raleigh, NC

National Youth Association, Inc.,
Atlanta, GA

Nations Redevelopment Corp. &
Community Outreach Center,
Decatur, GA

Native American Support Effort,
Louisville, KY

NC Triangle Patriots, Inc., Raleigh, NC

New Beginning Group Home Corp.,
Altamonte, FL

New Change, Inc., Union City, GA

New Choice Intervention Program,
Roanoke, AL

New Choices, Inc., Charleston, SC

New Era Ministry for Economic
Development, Birmingham, AL

New Horizons Club, Inc., Auxier, KY

New Standard Ministries, Inc.,
Moultrie, GA

New Vision, Inc., Hopkins, SC

No Limit Soldiers, Inc., Marietta, GA

No More Silence, Inc., Tampa, FL

Noras Life Gift Foundation, Inc.,
Memphis, TN

North Hall Junior Football Association,
Inc., Gainesville, GA

Northeast Alabama Kidney Association,
Inc., Gadsden, AL

Northeast Florida Sailboat Rating
Association, Jacksonville, FL

Northwest Florida Hockey League, Inc.,
Pensacola, FL

Northwest Georgia Heritage, Inc.,
Cartersville, GA

Oconee Christian Learning Center,
West Union, SC

Ohio Valley United Way, Inc.,
Carrollton, KY

Oldsmar Cultural Arts Foundation, Inc.,
Oldsmar, FL

Omicron Phi Lambda Educational
Foundation, East Point, GA

Open Door Education Ministries, Inc.,
Sugar Hill, GA

Operating Understanding Charleston,
Charleston, SC

Operation Handclasp, Inc., Brandon, FL

Orlando Jazz Festival, Inc., Orlando, FL

Otis Redding Memorial Foundation, Inc.,
Round Oak, GA

Outreach Christian Ministry, Inc.,
Gainesville, GA

Parent Support for Granville County Kids
With Disabilities, Oxford, NC

Parents United for Child Care, Inc.,
Augusta, GA

PC Pals Computer Learning Center, Inc.,
Yonkers, NY

Pearl Ministries, Madison, AL

Pee Dee Alzheimers Coalition, Inc.,
Florence, SC

Pegasus Equine Retirement Foundation,
Inc., Prospect, KY

Pets Alive, Inc., Memphis, TN

PPF, Inc., Atlanta, GA

Pheloundashea Morgan,
Stone Mountain, GA

Phoebe Community Development
Corporation, Clarkston, GA

Piedmont Panthers AAU Baseball,
Walnut Cove, NC

Pinellas Youth Hockey Club, Largo, FL

Pittman Wildlife Trust, Somerville, TN

Pleasant Hill Community Development
Corporation, Inc., Washington, NC

Portfolio Center Scholarship Fund, Inc.,
Atlanta, GA

Postpartum Adjustment Resources of
Central Florida, Inc., Oviedo, FL

Presbyterian International News Service,
Inc., Lawrenceville, GA

Princeville Cemetery Preservation
Commission, Princeville, NC

Project Clarity, Inc., Port Richey, FL

Queens Family Preservation and Resource
Center, Inc., Far Rockaway, NY

Raeford-Hoke Crimestoppers,
Incorporated, Raeford, NC

Raising Expectations, Inc., Atlanta, GA

Raising the Standard Empowerment
Foundation, Inc., Atlanta, GA

Ralph Mark Gilbert Civil Rights Museum,
Inc., Savannah, GA

Ranch Recovery Mission, Inc.,
Springville, TN

Ravenhearst, Inc., Lexington, KY

Rays of Hope, Charlotte, NC

Real Issues Ministries, Inc., Lithonia, GA

Realized Potential Training Institute,
St. Petersburg, FL

Retrouvaille of Eastern North Carolina,
Inc., Cary, NC

RHA Affordable Housing II, Inc.,
Atlanta, GA

Rich in Mercy, Inc., Jacksonville, FL

Richland County Advisory Board for
Foster Children, Columbia, SC

Richmond Economic Partnership, Inc.,
Hamlet, NC

Ridgecrest Services, Incorporated,
Stone Mountain, GA

River of Healing Ministry, Inc.,
Louisville, KY

River Valley Community Economic
Development Organization, Inc.,
Blountstown, FL

RJ Leopold & Associates, Inc.,
New York, NY

R O C Ministries, Inc., Hedgesville, WV

Rose Garden Adult Day Care, Inc.,
Conyers, GA

Roses & Rainbows Ministries, Inc.,
Martinez, GA

Roswell Community Council for
Economic Redevelopment & Growth,
Roswell, GA

Roundtable, Inc., Sistersville, WV

Royal Hospitals 2000 Charity USA,
Charlotte, NC

Rural Georgia Community &
Neighborhood Development, Inc.,
Montezuma, GA

Rural Technologies, Inc., Ghent, KY

Russell Memorial Community
Development Corporation, Durham, NC

Sacred Heart Communications, Inc.,
Charlotte, NC

Safehouse Animal Sanctuary, Inc.,
St. Petersburg, FL

Sailing Veterinarian, Inc., Charleston, SC

Saint Josephs Food Pantry, Inc.,
Brandon, FL

Saint Paul Development Center, Inc.,
St. Augustine, FL

Sanford Affordable Housing Development
Corporation, Sanford, NC

Santos F C USA, Inc., Longwood, FL

Satchell and Poloki, Incorporated,
Tallahassee, FL

Saxtons Cornet Band, Lexington, KY

Schoolchildren of the World, Inc.,
Estes Park, CO

Scientific and Economic Assistance for
Africa, Cary, NC

Sea Pines Association for the Protection
of Wildlife, Inc., Hilton Head, SC

Shakespeare Carolina, Rock Hill, SC

Share Our Vision Ministries,
Chattanooga, TN

Share the Harvest, Inc., Decatur, GA

Shared Capitalism Institute, Inc.,
Atlanta, GA

Shelter of Love, Inc., Fayetteville, NC

Single Parents-Searching for Solutions,
Pafftown, NC

Sisterhood, Inc., Atlanta, GA

Sisters in Unity, Inc., Morristown, TN

Skye Wallace Scholarship Foundation,
Atlanta, GA

Smoke-Free Kids, Inc., Mt. Pleasant, SC

Society for the Prevention of Cruelty to
Animals of Pitt County, Greenville, NC

Solid Rock Cafe Ministries, Inc.,
Ft. Oglethorpe, GA

Sunrise Ministries, Panama City, FL
 South Fork Housing, Inc., Booneville, KY
 South Georgia Economic Development Corporation, Albany, GA
 South Lake County Historical Society, Inc., Clermont, FL
 South Metro Sane, Inc., Riverdale, GA
 Southeast Burn Foundation, Inc., Gainesville, FL
 Southwest Community Outreach Program, Incorporated, Sweetwater, AL
 Special Kids Resource Center, Inc., Tallahassee, FL
 Spirit of the Wild, Inc., Bethlehem, GA
 Spirit Wind Ministries, Inc., Pensacola, FL
 Springfield Revitalization Corp., Springfield, GA
 St. John Community Development Corp., Columbia, SC
 St. Michaels Community Services, Inc., Anniston, AL
 St. Paul Parish Economic Development Council, Adams Run, SC
 St. Peter Community Educational Development Corporation, North Charleston, SC
 St. Stephen Community Redevelopment Low Income Housing Corporation, Morehead City, NC
 Steps to Recovery, Inc., Adel, GA
 Students Helping Students, Norcross, GA
 Studio Stage, Inc., Lebanon, TN
 Successful Imaging, Charlotte, NC
 Summit Basketball Corporation, Spring Hill, FL
 Sunbelt Educational Broadcasting, Inc., Enterprise, FL
 Talent Link, Inc., Charlotte, NC
 Tampa Bay Women for Responsible Automobile Safety, Inc., Gibsonton, FL
 Tampa Chinese School, Safety Harbor, FL
 Team Foundation, Inc., Valrico, FL
 Team Louisville, Inc., Louisville, KY
 Temple Academy, Inc., Atlanta, GA
 Thompson Outreach Ministry, Columbia, SC
 Tilghman Heritage Foundation, Inc., Paducah, KY
 Time & Season Ministries, Inc., Panama City, FL
 Travis Day Care Center, Inc., Theodore, AL
 Trevor C. Simpson Angel Foundation, Indian Trail, NC
 Tri-County Crusaders Christian Youth Basketball Club, Inc., Morrow, GA
 Tri-State Golden Charities, Inc., Ashland, KY
 Triangle Growth Strategies, Inc., Raleigh, NC
 Trinity in Motion, Inc., Jacksonville, FL
 Trinoc-Con Corp., Raleigh, NC
 Turnbull Clan Association of North America, Elmhurst, NY
 Turning Point Recovery Center, Inc., Decatur, GA
 U S S Forrestal Sea Air Space Museum, Inc., Tampa, FL
 Ujaama Theatre Company, Atlanta, GA
 United Church Builders, Inc., Tallahassee, FL
 United People in Christ, Inc., Sarasota, FL
 United Youth Ministries for Christ, Charlotte, NC
 Unity Hospice, Inc., Covington, GA
 Vasco Da Gama Foundation, Charleston, SC
 Venus Lacy Foundation, Inc., Chattanooga, TN
 Veterans New Life Action Center, Columbus, GA
 Virtual Education, Inc., Longwood, FL
 Vision Without Limits, Inc., Riverdale, GA
 Volunteer Center of Alamance, Burlington, NC
 Voter Freedom Foundation, Inc., Orlando, FL
 Wadastick Artists Residency and Cultural Center, Sacramento, CA
 Wadessa Project Hope, Hendersonville, TN
 War Against Broken Hearts, Inc., Dallas, GA
 Water Ladies, Inc., Tucker, GA
 West Amazon Missions, Inc., Thomasville, GA
 West Oakland Community Development Corporation, Inc., Atlanta, GA
 Western Interstate Child Support Enforcement Council, Tenino, WA
 Westminster Foundation, Inc., Atlanta, GA
 Where U at Blackman, Inc., Atlanta, GA
 White Dove Point, Rock Hill, SC
 White Horse Ministries of New Bern, Inc., New Bern, NC
 Whitley County High School Football Boosters, Corbin, KY
 Williams Community Development Corp., Atlanta, GA
 Williamson County Sparks AAU, Franklin, TN
 Wilmington Warriors, Wilmington, NC
 Winthrop Institute, Inc., Suwanee, GA
 With One Accord, Inc., Durham, NC
 Women for Growth, Inc., Tallahassee, FL
 Woodstock Cheerleading Booster Club, Woodstock, GA
 World Aid Outreach, Inc., Charlotte, NC
 World Dental Outreach, Smyrna, GA
 World Harvest Ministries, Inc., Tampa, FL
 Worldview Foundation Incorporation, Tampa, FL
 Worldwide Wildlife Conservation & Education Center, Lebanon, TN
 Young & Striving, Inc., Jonesboro, GA
 Young Mariners of Florida, Inc., St. Petersburg, FL
 Zenzele Service Corporation, Lithonia, GA
 Zeus Foundation, Inc., Alpharetta, GA
 Zonta Foundation of Columbia, Inc., Columbia, SC

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.