



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:

- Alliance for Educational Enhancement, Shreveport, LA
- Alternative Coping Resources Inc., Jacksonville, FL
- America Family Center Inc., Miami, FL
- American Institute for Medieval Studies Inc., Gainesville, FL
- American Legal Ethics Institute Inc., Charleston, SC
- American Medical Relief Association Incorporated, Winter Haven, FL
- Americare Research Institute Inc., Miami, FL
- Anchors Aweigh Club Inc., Key West, FL
- Animal Aid for Vermilion Area Inc., Abbeville, LA
- Artist Foundation of Broward Inc., Hollywood, FL
- Arts Alliance Center Inc., Orange Park, FL
- Arts Renaissance, Minneapolis, MN
- Asian American AIDS Foundation, Chicago, IL
- Assistcare, Inc., West Palm Beach, FL
- Association of Workers To Acquire Resources for Education, Port Royal, SC
- Astronomical Society of Bay County, Panama City, FL
- Atlanta Center for Torah Inc., Ft. Lauderdale, FL
- Awareness Information Discovery Services Inc., Sunrise, FL
- Baby Love Pregnancy Crisis Center Inc., Spring Hill, FL
- Basinger Ministries Inc., Okeechobee, FL
- Baton Rouge National Senior Sports Classic Inc., Baton Rouge, LA
- Bayou Council on Promoting Esteem Inc., Thibodaux, LA
- Beaches Sea Turtle Patrol Inc., Jacksonville Beach, FL
- Beaufort Alliance for the Mentally Ill, Port Royal, SC
- B. E. Enterprenue, Nashatah, WI
- Boca Raton Police Athletic League Inc., Boca Raton, FL

- Brevard Youth Soccer League Inc., Merritt Island, FL
- Cameron Cares Inc. Concerned Adults Responding to the Extra Special, Cameron, LA
- Center for Cetacean Studies Inc., Madeira Beach, FL
- Charleston Leadership Foundation Inc., Charleston, SC
- Children of the King, Conway, SC
- Childrens Academy Daycare Center, Jackson, MS
- Childrens Home Literacy Council Inc., Ft. Myers, FL
- Christian Action Services Association Inc., Orange Park, FL
- Christian Fellowship Alive Ministries Inc., Lakeland, FL
- Christian Golfers International Inc., Largo, FL
- Christian Missionary Research & Advocacy Association Inc., Gainesville, FL
- Citizens for Water Inc., Deleon Springs, FL
- College Assist Inc., West Palm Beach, FL
- College Hill Homes Resident Management Corp, Tampa, FL
- Columbia Classical Ballet Company, Columbia, SC
- Combat and Transport Aircraft Museum, Broussard, LA
- Community and Friends Inc., Charleston, SC
- Company Inc. Westlake Powers Theatrical Productions, Ft. Myers, FL
- Connections for At-Risk Runaway and Homeless Youth, Columbia, SC
- Cooper City Civic Association Inc., Cooper City, FL
- Cornerstone Family Counseling Center Inc., Shreveport, LA
- Covenant Life Family Ministries Inc., Panama City, FL
- Crime Busters, New Orleans, LA
- Crown Foundation Inc., Gainesville, FL
- D'Iberville Babe Ruth League Inc., D'Iberville, MS
- Day and Nite Lovin Care Center of Laurel Inc., Laurel, MS
- Dayspring Maternity Home Inc., Melbourne, FL
- Dennis Ministries Inc., Ocala, FL
- Dispair to Victory Ministries, Baton Rouge, LA
- Dominican Republic Educational Foundation Inc., Port Charlotte, FL
- Drew Kids Inc., West Palm Beach, FL
- Drugs Off the Street, New Orleans, LA
- East Hillsborough Law Enforcement Appreciation Association Inc., Plant City, FL

**Foundations Status of Certain Organizations**

**Announcement 96-101**

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

El-Shadi Literacy Center, Greenville, MS  
 Elijah House of Florida Inc., Sanibel, FL  
 Faith in Children, Oceanside, CA  
 Faith Refuge, Inc., Shreveport, LA  
 Feed My Lambs Inc., Deland, FL  
 Fibromyalgia Polymyalgia Outreach of Polk County Inc., Lakeland, FL  
 1st New York Volunteer Engineer Regiment Association, Jacksonville, FL  
 Florence Family Fling Inc., Florence, SC  
 Florida Adoption & Childrens Center Inc., Miami, FL  
 Florida AIDS Foundation Inc., Miami, FL  
 Florida Association for the Gifted Inc., Fort Lauderdale, FL  
 Florida Association of Suicidology Inc., Boca Raton, FL  
 Florida District 10 Little League Baseball Inc., Ft. Lauderdale, FL  
 Florida Events for the Disadvantaged Inc., Orlando, FL  
 Florida Fellowship Inc., Tallahassee, FL  
 Florida School of Addiction Studies Alumni Association Inc., Titusville, FL  
 Florida Womens Foundation Inc., San Antonio, FL  
 Floridawatch Institute Inc., Gainesville, FL  
 Foundation for Civic Development Inc., Picayune, MS  
 Free Enterprise Partnership of Florida Inc., Jacksonville, FL  
 Friends of the Cultural Center Inc., Chalmette, LA  
 Gainesville Area Sports Support Inc., Gainesville, FL  
 Gateway to Heaven Inc., Morton, MS  
 Gibbs-Puckett Book Foundation Incorporated, Winter Park, FL  
 GMAA Grover Loening Scholarship Fund Inc., Sunrise, FL  
 Gods Community Out Reach Center Inc., Miami, FL  
 Gospel Truth Foundation Inc., Metairie, LA  
 Greater Homestead Florida City Chamber of Commerce Charitable Trust Inc., Homestead, FL  
 Greater Miami Haitian Federation Inc., Miami, FL  
 Green Horizon Land Trust Incorporated, Lake Wales, FL  
 Gretna Food Distribution Center Inc., Gretna, LA  
 Heartbreaker Boxing of America Inc., Daytona Beach, FL  
 Hollywood Performing Arts Inc., Hallandale, FL

Hope for the Deaf, Inc., Petal, MS  
 Hospital Jesus is the Rock and Development Center Inc., Miami, FL  
 Humane Society of Walton County Florida Inc., Defuniak, FL  
 Inter-Faith Mass Choir Incorporated, Grenada, MS  
 International Genetic Epidemiology Society Inc., New Orleans, LA  
 Irish Politicians Foundation Inc., Pensacola, FL  
 Jazz Society of Baton Rouge, Baton Rouge, LA  
 Jehovah Shalom Personal Care Home Inc., Jackson, MS  
 Jennie Moore Relief Fund, Mt. Pleasant, SC  
 John Mark Ministries Inc., Fernandina Beach, FL  
 Jordan Park Resident Management Corporation, St. Petersburg, FL  
 Lifeline Foundation Inc., Jersey City, NJ  
 Life Through the Word Inc., Paterson, NJ  
 Lindenwold Baseball Athletic Association, Lindenwold, NJ  
 Listening Ear Inc., Harrisonburg, VA  
 Little Lambs Day Care Center Plus Inc., Weehawken, NJ  
 Love All People Outreach Ministry Incorporated, Edgewater, NJ  
 Lucretia Mott Center Inc., Philadelphia, PA  
 Major Thomas B. McGuire Jr Foundation Inc., Woodbury, NJ  
 Mahima Inc., Lewisdale, MD  
 Manassas Society for the Preservation of Black Heritage Inc., Manassas, VA  
 Manufactured Housing Educational Institute Inc., Arlington, VA  
 Mario B. Magno Scholarship Fund Inc., Washington, DC  
 Med Insight Incorporated, St. Cloud, MN  
 Paraclete Ministries Inc., Eustis, FL  
 Parent Connection of Tampa Bay Inc., Brandon, FL  
 Park Way Housing Inc., Jacksonville, FL  
 Zimbabwe Child Survival & Development Foundation, Washington, DC

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 classi-

fication of foundation status in the Internal Revenue Bulletin.

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