

(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 Life in Christ Ministries, Inc.,
Lake City, FL
Additude Foundation, Houston, TX
Aiken Association of Christian Education,
Aiken, SC
Alan Abele Research Laboratory
Foundation, Marblehead, OH
Alliance for Global Celebration, Inc.,
Windsor, CT
Alliance for Good Government Education
Foundation, Raleigh, NC
Alternatives in Day Care and Skill
Acquisition, Tucson, AZ
Altha Church of God, Altha, FL
Amateur Hockey of Pensacola, Inc.,
Gulf Breeze, FL
American Children Foundation, Inc.,
Roswell, GA
American Corporation of the Care &
Treatment of Intersexed Persons,
Santa Rose, CA
American Indian Women Keepers of the
Circle, Inc., Kanapolis, NC
Angels for Orphans, Inc., Richardson, TX
Arizona Episcopal Schools Foundation,
Tucson, AZ
Arlington Community Action Program
Community Development Corp., Inc.,
Arlington, VA
Arlington Elementary School Parent
Teacher Organization, Gastonia, NC
Atlanta African American Museum, Inc.,
Atlanta, GA
Attitude Recovery Center, Detroit, MI
Bainbridge High School Choral Boosters,
Inc., Bainbridge, GA
Bay High School Basketball Booster
Club, Inc., Panama City, FL
Beacon Hill Housing Corporation,
Atlanta, GA
Bethany Christian Radio Fund, Inc.,
New Hartford, NY
Boy Scouts of America National Council
— Cub Scout Pack 700, Titusville, FL

Brain Injury Association of Alabama,
Inc., Hoover, AL
Brians Place, Inc., Douglasville, GA
Bridges to Leadership, Inc.,
Milwaukee, WI
Bridging the Rift, Inc., New York, NY
Burlington-Alamance Sister Cities, Inc.,
Burlington, NC
Business 2000 Foundation,
Owatonna, MN
Camp Ashbell Run, Inc., New York, NY
Career Development & Technology, Inc.,
Winton, CA
Caring Foundation, Kansas City, MO
Caro Research Institute, Inc.,
Concord, MA
Casa Kirk, Inc., Chicago, IL
Center for Women's Reproductive Health,
Inc., Philadelphia, PA
Central Florida Holiday Gold Classic
Toys for Tots, Inc., Orlando, FL
Chapel Hill High School,
Douglasville, GA
Chapel Hill High School Boosters, Inc.,
Douglasville, GA
Charles Town Health Right, Inc.,
Charlestown, WV
Charles Whittingham Foundation,
Arcadia, CA
Charlotte Mecklenburg Public Access
Corporation, Charlotte, NC
Chase Mackellar Troxell Foundation, Inc.,
Leesburg, VA
Chemo-Care, Inc., Hockessin, DE
Chets Charities, Inc., Boulder City, NV
Citizen Review Panels for Hillsborough
Children, Inc., Tampa, FL
Clays Day Care Center, Incorporated,
Baton Rouge, LA
Clover Housing & Redevelopment
Services, Clover, SC
Columbus Housing Initiative, Inc.,
Columbus, GA
Communitas, Inc., Marietta, GA
Community Development Advisors, Inc.,
Atlanta, GA
Community Help Now, Inc., Arnold, MD
Computer Literacy Resources, Inc.,
Prescott, AZ
Conservatory for the Arts at Tampa Bay,
Inc., Tampa, FL
Coop-D-Ville, St. Louis, MO
Cotton Charitable Trust, Loudonville, NY
Council on Egyptian-American Relations,
Washington, DC
Counseling Center of Central Oregon,
Bend, OR

Foundations Status of Certain Organizations

Announcement 2005–46

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

County Line Riders of Catalina, Inc., Tucson, AZ
 Crayton Educational Foundation, Inc., Columbia, SC
 Crio Ministries Evangelistic Association, Inc., Poteau, OK
 Dare to Care Development Corporation, Atoka, TN
 Deems May Foundation, Lexington, NC
 Del Rio Baseball Club, Del Rio, TX
 Delaware River Steamboat Floating Classroom, Inc., Princeton, NJ
 Denison Sister Cities, Denison, TX
 Denver Press Club, Denver, CO
 District 7710 Charitable Foundation, Holly Springs, NC
 Downtown Burgaw Association, Inc., Burgaw, NC
 Dr. Jorge Bocobo Philippine American Cultural Center Archives & Museum, San Francisco, CA
 Drugs Don't Work Camden-Glynn, Inc., Kingsland, GA
 East Mesa Friends, Inc., Organ, NM
 East Wake Warrior Club, Zebulon, NC
 Eastlake Neighbors Development Corp., Atlanta, GA
 Ed-Ventures, Inc., Lakeland, FL
 Edison PTO, Centralia, WA
 Educational Resource Center, Inc., Lithonia, GA
 Educational Welding Corporation, New Orleans, LA
 Effingham County Council for the Arts, Inc., Guyton, GA
 Elshaddai Charitable Organizations, Inc., Alpharetta, GA
 Enduring Faith Ministries, Inc., Houston, TX
 Engelhard Volunteer Fire Department, Inc., Engelhard, NC
 Fair Haven Homeless Foundation, Shreveport, LA
 Faith of Our Fathers Radio Broadcast, Miranda, CA
 Final Harvest Ministries International, Inc., Riverview, FL
 Firehouse Foundation, Inc., Chicago, IL
 Florida Business Partners for Juvenile Justice, Inc., Tallahassee, FL
 Florida EMT and Paramedic Foundation, Inc., Coral Springs, FL
 Florida Institute of Hyperbaric and Dive Medicine, Inc., Melbourne, FL
 Foolery, Inc., Charlottesville, VA
 Foundation for Environmental Technology, Inc., Baton Rouge, LA
 Franklin County Volunteer Center, Inc., Louisburg, NC
 Frederick Baxter Foundation, Inc., Atlanta, GA
 Free Spirit Equine Rescue Shelter, Chesterfield, VA
 Friends of Honduras, Portland, OR
 Friends of Hospice, Girard, OH
 Friends Stopping Aids, Inc., Jonesboro, GA
 Full Time for Jesus Ministries, Inglewood, CA
 Gateway Center, Inc., Cordele, GA
 Gibbs Procurement Group, Pamplico, SC
 Good and Faithful Servants, Inc., Tallahassee, FL
 Greater La Crosse Area Chamber of Commerce Foundation, Inc., La Crosse, WI
 Greenpoint Nursing Home, Inc., Brooklyn, NY
 Greenwich Agora, Inc., Greenwich, CT
 Halifax County Crimestoppers, Inc., Roanoke Rapids, NC
 Harbor House, Inc., Tequesta, FL
 Harold C. Enloe Lodge No. 1 of the Fraternal Order of Police Foundation, Asheville, NC
 Harriet Tubman Cultural Center, Louisville, KY
 Health for Youth Foundation, Washington, DC
 Health Resource Corporation, Williamston, NC
 Heavens Heroes Foundation, Rockport, TX
 Heights Interneighborhood Council Housing Development Fund Corp., Bronx, NY
 Help is Here, Inc., Miami, FL
 Higher Level Ministries Social and Community Development Agency, E. Saint Louis, IL
 Hillsborough County United SC, Inc., Tampa, FL
 Historic Downtown North Wilkesboro, Inc., N. Wilkesboro, NC
 Historic St. Augustine Research Institute, Inc., St. Augustine, FL
 Historical and Cultural Association at Nahunta, Inc., Pikeville, NC
 Hogar Infantil, San Ysidro, CA
 Homage, Inc., Austin, TX
 Home Planet, Inc., Red Feather Lakes, CO
 Howard Jones Wilson OIC Scholarship Foundation, Wilson, NC
 Inner Spaces Network, Inc., Pittsburgh, PA
 Instruments of Love, Inc., Los Gatos, CA
 International Association of Lions Clubs, Avon Park, FL
 International Centre for Eyecare Education Foundation, Washington, DC
 International Youth Development Foundation, Inc., Miami Beach, FL
 Jazz Array Performing Arts Society, Purcellville, VA
 Johnson Equestrian Foundation, Omaha, NE
 Junior Service League of Thomasville Georgia, Thomasville, GA
 Kidsville Preschool & Daycare Center, Jackson, MS
 Kwan-S-Temple, Inc., Milford, MA
 Laredo Independent School District Educational Foundation, Laredo, TX
 Latin American Festival, Incorporated, Charlotte, NC
 Lincoln Park Youth in Touch, Incorporated, Hampton, VA
 Long-Term Enrichment and Growth of Assets in Children and Youths, Greenwood, SC
 Lusitania Institute, Inc., Ludlow, MA
 Macon County-Tuskegee Public Library, Tuskegee, AL
 Main Street 21st Century, Inc., Douglas, GA
 Marie Able Youth Center, Inc., Paw Creek, NC
 Mattamuskeet Indian Tribe, Incorporated, Jamesville, NC
 Mayo High School Athletic Hall of Fame, Darlington, SC
 Maywood Baseball League, Inc., Hammond, IN
 McDonough Ministries, Newport News, VA
 McDowell Street Center for Family Law, Inc., Charlotte, NC
 Messiah Nutrition Assistance & Human Development Foundation, Los Angeles, CA
 Mid-America Economic Development Foundation, St. Paul, MN
 Milford Rotary Club Educational Foundation, Milford, DE
 Military Housing of America, Inc., Atlanta, GA
 Miracle Caregivers for Needy Children, Atlanta, GA
 Miramonte Visual and Performing Arts Club, Orinda, CA
 Mission New Life, Inc., Anniston, AL
 Mooresville Lions Charities, Inc., Mooresville, NC

Mountaineer Health Foundation,
 Paw Paw, WV
 Mozaic Institute, Inc., Savannah, GA
 MPIB Parents Advisory Council, Inc.,
 Charlotte, NC
 Myers Foundation, Big Fork, MT
 National Sportsmans Council for Outdoor
 Awareness, Freeport, PA
 NE Registry, Inc., Wayne, NJ
 Net Family News, Salt Lake City, UT
 New Millenium Club, Inc., Houston, TX
 Next Charity Organization, Inc.,
 Alpharetta, GA
 Nonprofit Resource Center of Tampa Bay,
 Inc., Tampa, FL
 North Davidson Enrichment Center, Inc.,
 Welcome, NC
 Northeast Florida Leadership Council,
 Lake City, FL
 Northern Arizona Soccer League,
 Flagstaff, AZ
 Oakboro Elementary Parent/Teacher
 Organization, Oakboro, NC
 Officeplease Foundation, Glen Ellen, CA
 Old Town Community Development
 Corporation, Alexandria, VA
 On Our Own of Carroll County, Inc.,
 Westminster, MD
 Operation Lifeforce, Inc., Atlanta, GA
 Options Properties, Inc.,
 Marlborough, MA
 Parenting International Institute,
 Springfield, VA
 Parker Sayles Foundation,
 N. Charleston, SC
 Partnerships in Housing, Inc.,
 Short Hills, NJ
 Phern, Inc., Beckley, WV
 Phlex Diversified Services, Inc.,
 Memphis, TN
 Phoebe Community Development
 Corporation, Clarkston, GA
 PIH Associates, Inc., Athens, GA
 Pool of Shiloam Outreach Ministries,
 Champaign, IL
 Powerup Bridging the Digital Divide,
 Inc., Washington, DC
 Priority Insight, Inc., Savannah, GA
 Professionals & Entrepreneurs
 of America, Inc., PROESA,
 West Palm Beach, FL
 Providence Community Center,
 Inglewood, CA
 Quest Music Ministry, Inc., Fairfax, VA
 Renaissance Community Development
 Corporation, Washington, DC
 Repairer of the Breach Ministries,
 Incorporated, Griffith, IN
 Reverend Vincent Robert Capodanno
 Foundation, Inc., Burke, VA
 Rites of Passage Youth Empowerment
 Foundation, Durham, NC
 R.J.S. Community Outreach, Inc.,
 Westland, MI
 Robinson Elementary School PTO,
 Dawsonville, GA
 Ron Krause Ministries,
 Broken Arrow, OK
 R.U.T.H. Resources United to Help
 Fellowship Corporation, Flint, MI
 Rutherford High School Soccer Booster
 Club, Panama City, FL
 Saluda River Elementary PTO,
 West Columbia, SC
 Senior Citizens Club of Willow Springs,
 Willow Springs, MO
 Seniors & Technology, Inc., Matawan, NJ
 Shasta Works, Inc., Redding, CA
 Sheila Rosenzweig Memorial Scholarship
 Fund, Inc., Lakewood, NJ
 Shiloh Development for Community
 Home Care, Inc., Fayetteville, NC
 Simmons Transportation Service, Inc.,
 Jefferson, GA
 Sinai Center for Advancement, Inc.,
 Murfreesboro, NC
 Sister for Sister Foundation, Inc.,
 Nashville, TN
 SMP Retreat Center, St. Paul, MN
 Society for the Advancement of
 African-Americans, Detroit, MI
 South Carolina Awareness and Rescue for
 Equines, Inc., Lexington, SC
 South Carolina Human and Community
 Relations Association, Greenville, SC
 South Carolina Pain Initiative,
 West Columbia, SC
 South Coastal Area Health Education
 Center, Corpus Christi, TX
 South East Convention Fandom, Inc.,
 Roswell, GA
 Southside Recreation and Education
 Center, Homewood, IL
 Southwest Georgia Child Development
 Council, Inc., Albany, GA
 Southwestern Ohio Double Dutch League,
 Cincinnati, OH
 Special Technical Aquatic Rescue Team,
 Inc., Greenwich, CT
 St. Augustine Group Home, Inc.,
 St. Augustine, FL
 St. Augustine Lions Foundation, Inc.,
 St. Augustine, FL
 St. Peters Community Development
 Corporation, Miami, FL
 Street Heat, Inc., Virginia Beach, VA
 Strength Through Empowering People,
 Inc., Fairborn, OH
 Student Business Incubator, Inc.,
 Moscow, ID
 Sumter-Shaw AFB Highway
 Beautification Committee, Dalzell, SC
 SunRise Ecopolis Foundation, Inc.,
 St. George, UT
 Sunrise to Sunset Educational
 Development Center, Charlotte, NC
 Tao Guan Harmony, Inc., Chamblee, GA
 Tap Tap Tap Vehicle for Communication,
 Pasadena, CA
 TCB Florida Affordable Housing, Inc.,
 Boston, MA
 Technology Institute of Teamwork, Inc.,
 Annadale, NJ
 Texoma Critical Incident Stress
 Management Team, Wichita Falls, TX
 Therapeutic Spiral International,
 Charlottesville, VA
 Third Planet, Inc., Fort Lauderdale, FL
 Three Angels Educational Broadcasting,
 Inc., Flagstaff, AZ
 Threshold House of Genesis, Inc.,
 Charlotte, NC
 Thunderbolt Ministries, Inc.,
 Jacksonville, FL
 Total Family Care, Greensboro, NC
 Touch of Love Adult Day Health Center,
 Hickory, NC
 Transglobal Communications Foundation,
 New York, NY
 Ukrainian Relief Fund Rochester NY,
 Inc., Rochester, NY
 Umoja Kwest Action Agency, Inc.,
 Baltimore, MD
 Upward Bound Recovery Center,
 Indianapolis, IN
 Urban M-Pact, Inc., Wilmington, NC
 Vision Mortgage Training Center, Inc.,
 Charlotte, NC
 Vision Team, Dallas, TX
 Vista Youth Sports Fields Foundation,
 Inc., Vista, CA
 Walton Oconee Morgan Environmental
 Group, Inc., High Shoals, GA
 Wednesdays Woman Foundation, Inc.,
 New York, NY
 West St. Paul Hockey Hall of Fame,
 West St. Paul, MN
 Western Wisconsin Workforce
 Development Board, Inc.,
 La Crosse, WI
 Westminster Services, Inc., Orlando, FL
 Weston Lakes Women's Association
 Community Foundation, Inc.,
 Fulshear, TX

Wildplaces Foundation,
Beverly Hills, CA
Willow Towers, Inc., New Rochelle, NY
Winter Haven Concert Band, Inc.,
Lake Alfred, FL
With Open Arms, Incorporated,
Raeford, NC
Womens Resource Center of Clay County,
Orange Park, FL
World Evangelical Mission Team of New
England, Inc., Mattapan, MA

Youth & Family Transitional Center, Inc.,
High Point, NC

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.