organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:
Christians for Renewed Family Values, Inc., St. Petersburg, FL
Christopher Area Youth Association, Christopher, IL
Cincinnati Organization of Parents of Suzuki, Cincinnati, OH
Circle B. Blessings Therapeutic Riding Center, Inc., Walkerton, IN
Citizens Against Ravaging Our
Environment, Inc., Clinton, MI
Citizens for Positive Affirmation Inc., Jacksonville, FL
Citizens for Tomorrows Future Inc.,
Ivanhole, NC
Citizens Housing and Motivation
Program-CHAMP, Houston, TX
Citizens Island Bridge Company LTD, Lake Havasu, AZ
Citizens Promoting Recycling, Rifle, CO
Coast of Judea Inc., Whitesboro, NJ
Coastal Area Home Providers
Association, Inc., Savannah, GA
Coastal Carolina HIV Care Consortium,
Inc., Jacksonville, NC
Cobb County Fire and Emergency
Services Benevolent Fund, Marietta, GA
Coffee Springs School District
Foundation, Inc., Coffee Springs, AL
Coker Volunteer Fire Department Inc., Coker, AL
Colcord Little League Inc., Colcord, OK
College Information Systems, Hickory, NC
Collegians Activated To Liberate Life Call, Madison, WI
Collierville Rotary Foundation, Collierville, TN
Collirene Youth Recreation Inc., Tyler, AL
Collision Ministries Inc., Franklin, TN
Colony Library Foundation, The Colony, TX
Colorado American Indian Foundation, Denver, CO
Colorado Assistance Center Inc., Denver, CO
Colorado Association for Healthcare
Quality, Inc., Fort Collins, CO
Colorado Childrens Center for the
Cinematic \& Performing Arts, Inc., Denver, CO

Colorado Foxes Recreational Soccer
Club, Inc., Parker, CO
Colorado Senior Network Users Group,
Colorado Springs, CO
Colorado Staff Development Council, Broomfield, CO
Colorado Teamsters Hispanic Caucus
Joint Council 3, Denver, CO
Colorado Veterans for Housing Inc., Denver, CO
Colorado Young Lawyers Christmas in January Inc., Colorado Springs, CO
Columbia State U Inc., Metairie, LA
Columbus-Copapayo Sister City Project, Columbus, OH
Columbus Quincentennial Foundation Inc., Media, PA
Coming Together To Help Promotions, Philadelphia, PA
Comites Inc., Miami, FL
Commerce Enhancement Corporation, Shelbyville, KY
Committee for the March on Washington, Inc., Pittsburgh, PA
Community Access Centers Inc., Roanoke, VA
Community Access Television Inc., Fayetteville, AR
Community Action Services, Provo, UT
Community Help Inc., Columbia, SC
Community Housing Action Team Incorporated, Indianapolis, IN
Community Housing Assistance Program, Lebanon, OH
Community Housing Corporation, Southfield, MI
Community Impact Organization, Greenville, NC
Community Multi-Cultural Action Team, Jackson, TN
Community of Men, Chicago, IL
Community Redevelopment Inc., Atlanta, GA
Community Reinvestment Foundation Inc., Indianapolis, IN
Community Relations Council in Anderson County, Inc., Palestine, TX
Community Resource Council Polk Youth Institute, Inc., Raleigh, NC
Community Resources Inc., Thomasville, GA
Community Resources Unlimited Inc., Silver Spring, MD
Community Social Service Inc., Baton Rouge, LA
Community United Neighbors Against Drugs, Philadelphia, PA

Community Volunteer Training, Kansas City, MO
Community Works, Charlotte, NC
Community Youth Association, Nevada, TX
Compani, Richfield, UT
Compass Ministries Inc., Glendale, AZ
Compass Theatre Company, Denver, CO
Compassionate Heart Ministries Inc., Kansas City, MO
Comprehensive Care Center Memorial Fund, Houston, TX
Computer Awareness Foundation Inc., Edison, NJ
Computer Lifeskills Center Inc., Grand Rapids, MI
Comsoft, Clemson, SC
Concerned Citizens for a Better Community, Harvey, IL
Concerned Citizens of Central Texas Sentinel Communications, Waco, TX
Concerned Clergy Foundation Inc., Indianapolis, IN
Concerned Senior Citizens of Colorado, Inc., Fort Collins, CO
Concert Dance Ensemble, Waxahachie, TX
Concho Valley Regional Hospital Auxiliary, San Angelo, TX
Conneaut Education Foundation, Conneaut, OH
Connections for a Better World Inc., Chevy Chase, MD
Connor Moran Childrens Cancer Foundation, Inc., Tequesta, FL
Conquerors Quartet Ministries Incorporated, Evansville, IN
Conway Youth Sports Club Inc., Conway, AR
Cook County Council on Child Abuse Inc., Adel, GA
Cormagda Inc., Chicago, IL
Cornerstone Ministries Inc., Dodge City, KS
Corning Community Center Inc., Corning, AR
Coulters Mill Baptist Fellowship, Oreana, IL
Council for Urban Peace and Justice, Granville, OH
Council of Friends Groups of Akron, Akron, OH
Counseling Advocacy Resources Inc., Kokomo, IN
Count \& Countess De Hoernle, Deerfield Beach, FL

Count It All Joy Inc., Seymour, IN
Country Heights Playground,
Owensboro, KY
Country Kids Pre-School and Day, Pocahontas, AR
Court Appointed Special Advocates, Lewisville, TX
Coweta Communities in Schools Inc., Newnan, GA
Cowtown Opry, Fort Worth, TX
Cozad Youth Recreation, Cozad, NE
Craigs Divorced Kids, Craig, CO
Cranberry Township Athletic, Cranberry Twp, PA
Craven County Pirate Club, New Bern, NC
Create Inc., Tallahassee, FL
Creations Anew Inc., North Royalton, OH
Creative Learning Day-Care Inc., St. Martinville, LA
Creative Playground of Ft. Pierce, Ft. Pierce, FL
Creek County Sheriff Reserve, Supulpa, OK
Creole Chapter 43 NAWCC, Metairie, LA
Crime Stoppers of Carroll County, Huntingdon, TN
Crime Stoppers of Mayfield \& Graves, Mayfield, KY
Crisis Pregnancy C A R E Center Inc., Harrodsburg, KY
Crisis Pregnancy Help-Line, Manistique, MI
Crisis Pregnancy Services of ADA, Ada, OK
Critical Incident Stress Debriefing, Winter Haven, FL
Critical Thought Development, Grand Rapids, MI
Cro-Aid Corp, Fort Lee, NJ
Croatian Council of Kansas City Inc., Kansas City, KS
Croation Youth of New Jersey Inc., Fort Lee, NJ
Crofton Park Production Company, Morristown, TN
Crossroad Farms Inc., Newark, DE
Crossroads Career Services Inc., Atlanta, GA
Crosstown Outreach Services, Detroit, MI
Crown Broadcasting Company, Pella, IA
Dreammakers International Education Inc., Columbus, OH
Dreamstreets Press Incorporated, Newark, DE

Driver of the Year Foundation Inc., Pittsburgh, PA
Drug and AIDS Prevention Among African-Americans Inc., Smithfield, NC
Drug Free Housing Foundation Inc., Jacksonville, FL
Drug Free Workplace Coalition of Palm Beach County Inc., West Palm Beach, FL
Drug Watch International, Elmhurst, IL
Dublin Irish Celebration, Dublin, OH
Dubuque Area Youth Leadership Council, Dubuque, IA
Duke and Duchess Inc., Houston, TX
Dunbar Bulldog Academic and Athletic Boosters Inc., Lexington, KY
Duncanville Soccer Association, Duncanville, TX
Durand Farm Natural Preserve Inc., Decatur, GA
Episcopal Investment Corporation, Houston, TX
Epsilon Tau Omega Endowment Fund, Greenville, SC
Equestrian Challenge of Naples Inc., Naples, FL
Equestrian Support Group, Hampton, AR
Equip and Unify to Reach, Altamonte Springs, FL
Fous Inc., Decatur, GA
Franciscan Service Program Incorporated, Covington, KY
Frank L. Rizzo Monument Committee, Philadelphia, PA
Franklin County Education Corporation, Meadville, MS
Franz Jaegerstaetter Memorial Fund Inc., Marion, SD
Frazier Freedom Neighborhood Association, Dallas, TX
Fred A. Link III Memorial Scholarship Inc., Bridgeport, OH

Fred Demayo Scholarship Fund Inc., Glenridge, NJ
Freddie Moore Memorial Care Home Inc., Memphis, TN
Frederick County Sheriffs Office Citizen Advisory Committee Inc., Frederick, MD
Frederick Knight Ministries Inc., Midfield, AL
Free Media Forum Inc., Atlanta, GA
Friends of Kennesaw Mountain National Battlefield Park Inc., Marietta, GA
Friends of Martin Memorial Library, Williamston, NC
Friends of Mi Casa Inc., San Antonio, TX
Friends of Nathan Goff House Inc., Clarksburg, WV
Friends of Northville Parks \& Recreation, Northville, MI
Friends of Q. A. Thorp, Chicago, IL
Friends of the Blanchard Library Inc., Blanchard, OK
Friends of the Coast Corporation, New Braunfels, TX
Friends of the Colon Township Library, Colon, MI
Friends of the Culinary Arts Foundation, Cincinnati, OH
Friends of the Danville Public Library, Danville, IL
Friends of the Davis Program Inc., Columbus, OH
Friends of the Holy Cross, Washington, DC
Friends of the Kenyon Area Ambulance Association, Kenyon, MN
Friends of the Knox County Public Library Incorporated, Vincennes, IN
Friends of the Lancaster Veterans Memorial Library, Lancaster, TX
Friends of the Marylou Reddick Public Library, Fort Worth, TX
Friends of the Sierra Leone Peoples Organization, Washington, DC

Friends of the Topiary Park Inc., Columbus, OH
Friends of Tijeras Pueblo, Tijeras, NM
Future Harvest, Jackson, MS
Future Leaders for a Better Philadelphia Inc., Philadelphia, PA
Footprints Only Inc., Timonium, MD
For a Better World Inc., New Orleans, LA
Foresight Ministries Inc., Cascade, WI
Greenwood Superfund Oversight Coalition, Warrenton, VA
Greg Mausz Evangelistic Association Inc., Fayetteville, GA
Gresham Hills Inc., Florence, AL
Gulf Coast-A Journal of Literature \& Fine Arts, Houston, TX
Gulf Coast Cycling Association, Houston, TX
Gulf Yachting Association Foundation Inc., Mobile, AL
Gunsight Religious Conference Center \& Dude Ranch, San Antonio, TX
Gurleys Transportation Service Inc., New Orleans, LA
Guru Nanak Nam Foundation, Santa Cruz, NM
Gwinnett County Mounted Patrol, Lawrenceville, GA
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.

