

Foundations Status of Certain Organizations

Announcement 2002-104

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:

A Charitable Team "A.C.T.", Austin, TX
ADRA Institute, Inc., Boston, MA
Afyraqah, Ltd., Great Falls, VA
Agape Love Family Association ALFA, Ltd., Rosedale, NY
Agred Foundation, Shreveport, LA
All One Family International, Chico, CA
Aluminum Anonymous, Inc.,
Chesapeake City, MD
American Russian Center for Culture Preservation, Inc., Brooklyn, NY
Americas Foundation for Education and Culture, Palo Alto, CA
Anoka Electric Trust, Inc., Anoka, MN
Aquarius International Village Water Project, Davis, CA
Bear Creek Soccer Association, Inc., Wilkes-Barre, PA
Big Air BMX, Inc., Garden City, KS
Booneville Education Foundation, Inc., Booneville, AR
Boys & Girls Clubs of Greeneville/Greene County, Greeneville, TN
Broken Tree One Room Cosmos School House Research Initiative, Inc., Kintnersville, PA
Bus and Motorcoach Research and Education Institute, Alexandria, VA
Callaway Youth Association in the Arts, Atlanta, GA
Caloosa Humane Society, Inc., Labelle, FL
Cama Beach Institute, Seattle, WA
Cancer Research Coalition, Inc., Bethesda, MD
Catskill Revitalization Corporation, Inc., Endowment Fund, Stamford, NY
Central American Library Association, Clifton, NJ
Central California Consulting Corporation, Inc., Stockton, CA
Citywide Resources for Children, Inc., Brooklyn, NY
College Assistance Foundation, Kirkland, WA

College of Ophthalmic Somatology, Anaheim, CA

College Park Idlewild Community Progress, Raleigh, NC

Comforting Arms Society, Pittsburg, CA

Commonsense Advocates for Road Safety, Inc., Philadelphia, PA

Concerned Organizations and Parents for Education, Canton, MS

Coreworks, Inc., Raleigh, NC

Cover the Earth Ministry, Jamestown, NC

Crisp Foundation, Los Angeles, CA

Dalyn Enterprises, Inc., Aurora, CO

Dover Education Enterprises, Inc., Dover, PA

El-Elohim Foundation, Inc., Lilburn, GA

ENZI Foundation, Claremont, CA

Excellence 2000, Inc., Dallas, TX

Eye Research Center, Inc., Palm Harbor, FL

Flonzie B. Wright Scholarship Fund, Inc., Germantown, OH

Fourth Ward Community Coalition Community Development Corporation, Houston, TX

Fresh Start House, Moreno, CA

Friends of Greenwood Cemetery, Dallas, TX

Gateway Exhibits Organization, St. Louis, MO

Genesis Project, Chicago, IL

George B. Lockwood Center for Family Life, Long Island City, NY

Globearn, Los Gatos, CA

God's Exploits, Inc., Houston, TX

Good Shepherds Animal Assisted Therapy, Mena, AR

Greater Works Community Outreach, Yeadon, PA

Green Oak Ranch, San Marcos, CA

Healthcare Values Foundation, Dallas, TX

Help 100, Inc., Fishers, IN

Hou-Dal Affordable Housing Corporation, Lancaster, TX

Houston Citizens Arts & Science Group, Houston, TX

Innovative Job Training & Development Center, Marietta, GA

Institute of Health Research, Summit, NJ

Interactive Ministry Experience, Inc., Smyrna, GA

International City Housing and Development Corporation, Los Angeles, CA

Iowa Public Health Foundation, Des Moines, IA

Khan Economic Development, Inc., Pompano Beach, FL

KIDDO Corp., Clifton, NJ

Koroko International, Inc., New York, NY

Lawton Community Theater Foundation, Inc., Oklahoma City, OK

Lewis T. Preston Education Program for Girls, Inc., Newark, DE

Lindseys Back to Basics Youth Education Center, Herndon, VA

Little Rascals Preschool, Inc., Walnut Ridge, AR

Louisiana Band of Choctaw Indians, Inc., Baker, LA

Lutheran Youth Soccer Association, St. Charles, MO

Many Waters Media Ministries, Pahrump, NV

Mathias Scholarship Fund, Carlinville, IL

Maumee Valley-Wabash & Erie Canal Historical Society, Incorporated, Woodburn, IN

Merritt Tutorial Services, Castro Valley, CA

Metropolitan Foundation for Aging, St. Paul, MN

Microcredit Loan Fund, Inc., Sausalito, CA

Midlands Community Foundation, Papillion, NE

Mindship International, Orono, ME

Momoko Ito Foundation, San Francisco, CA

Mountain Hearthstone, Inc., Atlanta, GA

Mountaintop Retreat Center, Ltd., Minneapolis, MN

MSDB Cultural Society, Inc., Brooklyn, NY

N His Love Creations, Hawthorne, CA

Na Pu Lei O Likolehua, Honolulu, HI

Narrow Way, Inc., Forney, TX

National Junior Golf Foundation, Tallahassee, FL

Native American Education, Ltd., Bixby, OK

New Beginnings Industries, Inc., Lake Elsinore, CA

Newport Christian Fellowship, Corona del Mar, CA

Northern Cedar Community Betterment Foundation, Hartington, NE

Northlake Tenant Council, Bothell, WA

Nuwarlee Relief Service, Inc., East Stroudsburg, PA

Oakley Community Development Corporation, Columbus, OH

Omega Community Development Corporation, Dayton, OH

One Way Out Productions, Inc., Venice, CA

Operation Brotherhood Foundation, Inc., Bloomfield, NJ

Original King Kids of America, Inc., Arlington, TX

Ornate Fund, Spokane, WA

Other's, Inc., Boston, MA

PDG Consulting Services, Memphis, TN

Philanthropic Association of Volunteers With Expertise, San Francisco, CA

Philo Dough, Inc., Los Angeles, CA

Platinum Digital Schoolhouse Foundation, Islandia, NY

Port Aransas Boatmen's Endowed Scholarship Fund, Inc., Port Aransas, TX

Preserving Tolerance, Inc., Washington, DC

Quantum Systems Research, Inc., Houston, TX

RECDA, Inc., New York, NY

Red Road Foundation, Inc., North Conway, NH

Resilience Insights, Saugus, CA

Rocket Institute, Kansas City, MO

Ronny Spillers Evangelistic Ministries, Inc., Rex, GA

Rosalie Osias Foundation for the Advancement of Women, Inc., Great Neck, NY

Rose Sosin and Martin Sosin Family Foundation, Santa Monica, CA

Royslyn Homes, Inc., Sacramento, CA

S.L. Jones Community Outreach Center, Inc., Detroit, MI

S.W. Region EMS and Trauma Care Council, Vancouver, WA

Safe Choice for the Permian Basin, Inc., Midland, TX

San Juan Oaks Foundation, Hollister, CA

Sandbox Open Arts, Incorporated, Brooklyn, NY

Sanger School Foundation, Inc., Waco, TX

Showbands Unlimited, Monroe, LA

Sierra Club Fund, San Francisco, CA

Solving, Inc., Portland, OR

SP-CE, Inc., New York, NY

Stowe Perpetual Gifts Fund, Inc., Stowe, VT

Support our Schools, Inc., St. Paul, MN

Survival MIKVA TIKVA Hope MIKVA Outreach Global Programs, Inc., Brooklyn, NY

Systems of Human Resources, Inc., Patchogue, NY

Tabernacle of Faith Community Development Corporation, Inc., Ft. Lauderdale, FL

Tattnall County Family Connection, Inc., Reidville, GA

Total Access, Inc., Woodbridge, NJ

Trinity Booster Club, Chicago, IL

United Music Ministries of God, Inc., Cranbury, NJ

Universal Care for the Handicapped, Brooklyn, NY

Urban Community of Economic Growth & Development, Inc., Far Rockaway, NY

Viva Conservation Foundation, Inc.,
Fort Myers, FL
Warren W. Buck Scholarship Foundation,
Inc., Memphis, TN
Wells Extension Resident Management
Organization, Chicago, IL
Wepts, Inc., Houston, TX
Willingboro-Fort Dix-McGuire
Foundation, Inc., Willingboro, NJ
Windhollow Foundation, Inc.,
Frederick, MD

Word Hunger, Inc., Fayetteville, AR
Youth Foundation for World Peace,
Washington, DC
Youth, Inc., Newton, NJ

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 clas-

sification 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.