

Foundations Status of Certain Organizations

Announcement 2002-107

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:

Actions Community Development Corporation, Houston, TX
African-American Advocacy Education and Training Consultant Group, Incorporated, Syracuse, NY
All Helping Hands, Inc., Lake City, FL
Alpha Pi Chi Sorority Theta Lambda Chapter, St. Louis, MO
American-Somali Council, Manassas, VA
Beacon Trace Community Corporation, Pittsford, NY
Bear Mountain Learning Community, Waterford, ME
Bia House, Palm Desert, CA
Bob Epperson Ministries, Springville, AL
Caleb Development Corporation, Swampscott, MA
Canon McMillan Baseball Association, Canonsburg, PA
Carolina Housing Partnership Association, Jacksonville, FL
Center for Security and Social Progress, Inc., Waban, MA
Changing Faces, Inc., Santa Maria, CA
Children of Christ Outreach, Burien, WA
Coats Heritage House, Inc., Elkland, PA
Communities With Vision, Inc., Sorrento, FL
Eagle Vision Society, Oklahoma City, OK
Edisto Haven, Orangeburg, SC
Episcopal Church of the Nativity Trust, Huntsville, AL
Extended Harvest, Vancouver, WA
Eye Foundation, Readfield, ME
Fields Center, Inc., Louisville, KY
Fire Fighters Memorial Foundation, Inc., Omaha, NE

Flatbush Institute for Torah Study, Inc., Brooklyn, NY
Fourth Unity, Inc., Brooklyn, NY
Fresh Bread Productions, Brooklyn, NY
Gods Child Senior Care Pavilion, Inc., Stone Mountain, GA
Greater San Diego Health Education, Inc., San Diego, CA
Healing Center, Candler, NC
Hearts to Feel Hands to Serve, Inc., New York, NY
Highway to Education Trust of Worth Township, Oaklawn, IL
Honey Bear Child Care and Learning Centers, Inc., Swartz Creek, MI
Hopeville Institution, San Antonio, TX
Housing Enablement and Access to Land, Inc., Central Falls, RI
Indus Foundation, Sudbury, MA
Institute for Veteran Transition II, Fresno, CA
Joshua Foundation, Inc., Penn Valley, CA
Kansas Foundation for Clinical Pharmacology, Inc., Overland Park, KS
Kira Institute, Inc., Amherst, MA
Los Angeles County Bomberos, Incorporated, Montebello, CA
Meals 4 U, Grosse Pointe Woods, MI
Mercy Place Ministries, Shippenburg, PA
Mid-Maine Global Forum, Waterville, ME
Milwaukee Institute for Biblical Studies, Inc., Milwaukee, WI
Minnesota Precision Manufacturing Association Educational Opportunities, Plymouth, MN
Mound Bayou Community Development Corporation, Incorporated, Mound Bayou, MS
Mystery Weavers, Red Bluff, CA
National Floor Safety Institute, Bedford, TX
Noble Charitable Center, Agoura Hills, CA
North Star Land Foundation, Inc., Edgartown, MA
Ocean Adventures, Ltd., Prior Lake, MN
On Gods Behalf Ministries, Inc., Grand Rapids, MI
Peluso Family Foundation, Stockton, CA

Port Gamble S'Klallam Foundation, Kingston, WA
Project Helping Hand, Inc., Tyler, TX
Rainbow Alliance Challenge of Northern Rhode Island, Inc., Central Falls, RI
Rainbow Alliance Challenge of Southern Rhode Island, Inc., Central Falls, RI
Rich Tryon Ministries, Fort Royal, SC
School Foundation of Community Unit School Dist. 3 Pike and Calhoun Counties IL, Pleasant Hill, IL
Second Chance Community Development, Inc., Lauderhill, FL
Silent Teens Organization, Canoga Park, CA
Siskiyou County Job Council, Yreka, CA
Special Touch Day Care Center, Brooklyn, NY
Starlight Deaf Association of Alton Illinois, Alton, IL
Stonehenge Foundation, Incorporated, Gladwyne, PA
Stuart C. Dodd Institute for Social Innovation, Seattle, WA
Tower of Faith Economic Development Corporation, Compton, CA
Universal Street Academy Community Development Association, Pittsburgh, PA
Vanderbilt Asthma Sinus Allergy Program, Inc., Nashville, TN
Western Somali Relief Agency, Inc., San Diego, CA
Wishes of Life, Inc., Snellville, GA
Yonkers Housing Development Corporation, Yonkers, NY

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.