

Foundations Status of Certain Organizations

Announcement 2002-32

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:

Academy of Architecture Arts & Sciences, Beverly Hills, CA

Aleh-The Society for the Advancement of Science, Inc., Beverly Hills, CA
Alliance for the Advancement of Peoples of African Descent, New Rochelle, NY
Alliance Foundation, Playa Del Ray, CA
Ama Deum, Sherman Oaks, CA
American Coalition of Kidney Patients, Inc., La Puente, CA
American Foundation Against Cruelty to Equines Aface, Malibu, CA
American Friends of Chilean Healthcare, San Francisco, CA
American Mushroom Institute
Community Awareness Scholarship, Avondale, PA
Anthroposophical Arts Council of Vermont, Shelburne, VT
Asian American Physicians Association, Rolling Hills Est, CA
Barbour County Rescue Mission, Inc., Clayton, AL
Benedicto Pimentel Verceles, Lomita, CA
Bolo Productions, Inc., Lancaster, CA
Cameron Silver Foundation, Los Angeles, CA
Center for Arts Science and Technology, Hacienda Heights, CA
Center for Informed Politics, Palo Alto, CA
Center for Peace and Unity, San Francisco, CA
Central Synagogue Preservation, Inc., New York, NY
Chicago Association of Resident Management Corporation, Chicago, IL
Christmas in April-Calcasieu Area, Inc., Sulphur, LA
Coalition of Asian Pacifics in Entertainment Foundation, Inc., West Hollywood, CA
Community Services Operation Need Voice, Sacramento, CA
Corporation for Better Housing, Glendale, CA
Cutler Non-Profit Housing Corp., Winter Park, FL
C.W.E., Inc., Charlotte, NC
Danzarte-Centro De Danza Y Arte Folkloricos Del Sudoeste, Inc., Tucson, AZ
D.C. Outfitters, Inc., Greenbelt, MD
Diamond Head Studios, Inc., Honolulu, HI
Eagle-Pleasant View PTO, Inc., Zionsville, IN

Educational Development Network, Inc.,
 Riverside, CA
 Elim Restoration Center, Oak Park, MI
 Energy for the Future, Sacramento, CA
 Escondido Athletic Booster Foundation,
 Escondido, CA
 Esther Program, Pasadena, CA
 Eye Birth Defects Research Foundation,
 Inc., Los Angeles, CA
 Faith Housing Corporation,
 Los Angeles, CA
 Family Resource Foundation, Inc.,
 Palmdale, CA
 Florida Criminal Justice Executive
 Institute Association, Inc.,
 Cudjoe Key, FL
 Florida Dance Conservatory Ballet Co.,
 Inc., Lake Park, FL
 Foundation for Nicaraguan Seminarians,
 Orange, CA
 Foundation for the Advancement of
 Manufacturing Education,
 Fullerton, CA
 Friars Point Youth Awareness Program,
 Friars Point, MS
 Friends of Adult Literacy Services, Inc.,
 Santee, CA
 Friends of Education, Inc.,
 New York, NY
 Golden West Opera Theater,
 Los Angeles, CA
 Great St. Anthony Red Sea Foundation,
 Temple City, CA
 Green Star Kauai, Lihue, HI
 Gym-Rhythmics, Inc., Cicero, NY
 Hana Laulima Lahui O Kau,
 Naalehu, HI
 Hawaii Recreation and Park Association,
 Honolulu, HI
 Helkeinu Foundation, Beverly Hills, CA
 Helping Friend, Inc., Compton, CA
 High Desert Natural History Preserve
 1949015, Agua Dulce, CA
 His Image Ministries,
 Woodland Hills, CA
 Homeaid America, Inc., Calabasas, CA
 In Choro Novo, Inc., Roslindale, MA
 Indigo Ink the St. Louis Association of
 African American Writers,
 St. Louis, MO
 Institute of Spiritual Education and
 Evolution, Solvang, CA
 Institute of Unification Strategy in US,
 Los Angeles, CA
 Israel Environmental Fund, Topanga, CA
 Israeli Culture Center of Westchester,
 Inc., Briarcliff Manor, NY
 J. Paul Memorial Foundation, Tracy, CA

Jehovah Shammah World Ministries,
 Kihei, HI
 Jesus Video Project of San Antonio, Inc.,
 San Antonio, TX
 JGT Foundation, Inc., Oakland, CA
 Kahi Hoomana, Paia, HI
 Kansas City Childrens Chorus,
 Kansas City, MO
 Koa Youth Crime Prevention
 Association, Los Angeles, CA
 KOL Sephardic Choir, Studio City, CA
 Koreatown and West Adams Public
 Safety Association, Los Angeles, CA
 La Palabra En Cada Hogar,
 Costa Mesa, CA
 Lakhdar Barouche Foundation, Inc.,
 New York, NY
 Lancer Water Polo,
 La Habra Heights, CA
 Lao Senior Association Incorporation,
 Richmond, CA
 Latino Leadership Council of San Mateo
 County, San Mateo, CA
 Latino Theater Company,
 Los Angeles, CA
 Leadership Plano Alumni Association,
 Plano, TX
 Liberty Singers, Inc., Lake Suzy, FL
 Los Angeles Citizens Crime
 Commission, Hollywood, CA
 Love in the Name of Christ of Hawaii,
 Holualoa, HI
 Love of People Clinic LOPC, Inc.,
 Grand Coteau, LA
 Marcus Robertson Childrens Foundation,
 Nashville, TN
 Mark E. King Medical Research
 Foundation, La Verne, CA
 McAns City Link, Inc., Decatur, GA
 Methadone as a Legitimate Treatment
 Alternative, Marysville, CA
 Mike Kollie Foundation for Children &
 the Needy, Inc., West Haven, CT
 Mililani In-Line Hockey Association,
 Mililani, HI
 Ministry Wives Network International,
 Inc., Delray Beach, FL
 Minority Professional Golf Development
 Association, Chicago, IL
 Missy Foundation, Santa Clarita, CA
 Nagano 98, Mililani, HI
 National Black Presbyterian Caucus,
 Inc., Hillside, NJ
 Network for International Economic
 Development, Midland, TX
 New Beginnings Unlimited, Seattle, CA
 New Citizen Institute, Inc.,
 Los Angeles, CA

North of Market Neighborhood
 Improvement Corporation,
 San Francisco, CA
 North Philadelphia Housing
 Development Corporation,
 Philadelphia, PA
 North Pittsburgh Youth Hockey
 Association, Baden, PA
 Oakland Cares, Oakland, CA
 OC and Spectrum Disorders Association,
 Encino, CA
 One in a Million United as Brothers,
 Blue Island, IL
 Pacific Access Housing Associates,
 Pasadena, CA
 Palms by the Stream Community Farm
 of Sylmar, Inc., Sylmar, CA
 Papa Foundation, Evanston, IL
 Parents University of Wyandotte County,
 Inc., Kansas City, KS
 Pasadena Grace Community
 Development Association,
 Pasadena, CA
 Pearl Harbor Performing Arts
 Association, Pearl Harbor, HI
 People for Community Development
 Project, Inc., Los Angeles, CA
 Pershing Park Housing Opportunity
 Corporation, Memphis, TN
 Polk Youth Hockey Association, Inc.,
 Lakeland, FL
 Positive Force Athletic Club,
 Incorporated, Kailua Kona, HI
 Precious Little Ones, Oakland, CA
 Preserve Sight Mississippi, Jackson, MS
 Project Heritage, N. Hollywood, CA
 Project Worc, Inc., Suttensburg, NJ
 Quality Forum, Inc., Los Angeles, CA
 Racine County Hockey Association,
 Racine, WI
 Rancho Vista Community Housing
 Association, Chula Vista, CA
 Recovery Housing for the Benefit of the
 Community, Inc., Lakeworth, FL
 Redwood City Police Activity League,
 Redwood City, CA
 Restoring Hope Center, Inc.,
 Fort Worth, TX
 Rhema Rescue Mission, Jasper, AL
 Rotary Club of Pacific Palisades
 Foundation, Pacific Palisades, CA
 Saint Lucie County Agape Senior
 Citizen Recreational Center,
 Fort Pierce, FL
 Sam Houston High School Band Booster
 Club, Inc., Arlington, TX
 Samoa Hawaii Benefit Foundation,
 Honolulu, HI

Samsons Boxing Gym, Inc., Medina, OH
Save our Services Coalition, Inc.,
Los Angeles, CA
Scott John Stevenson Judeo-Christian
Maritime Foundation, Palo Verdes, CA
Scott Ministries International,
Redondo Beach, CA
Self Motivated Community Peoples
Village Center, Inc., Baltimore, MD
Sherali Fazal Visram Memorial
Foundation, Inc., Binghamton, NY
Signature Exploratory Theatre and Arts,
Inc., Wichita, KS
South Central Kansas Association of
Teachers of Mathematics, Wichita, KS
Southern California Resident Controlled
Housing Association, Los Angeles, CA
Spiritual Emotional Intensive Care,
Incorporated, Los Angeles, CA
Sponsorlink, Northridge, CA
Steeles Reeducation Centers, Inc.,
Oakland, CA
Stepping Stone to Recovery Foundation,
Los Angeles, CA
Stream of Praise Music Ministries,
El Monte, CA
Street Childrens Relief, Inc.,
Diamond Bar, CA
Striving to Empower People
Successfully, Compton, CA
Supports for Abandoned Children and
Elders Foundation, Los Angeles, CA
Survival Support Group, Glendale, CA
Teen Resources, Inc.,
Colorado Springs, CO
Telacu Housing-Monterey Park, Inc.,
Los Angeles, CA
Tender Loving Care Providers, Inc.,
Hayward, CA
TGC Team Booster Club,
Hattiesburg, MS
Theatre on the Verge, Inc.,
Minneapolis, MN
Tijay Renee Crisis Center,
Los Angeles, CA
Todays Fresh Start, Los Angeles, CA
Tomball Cougar Pride Band Booster
Club, Inc., Tomball, TX
Top Five Percent Club, Honolulu, HI
Touching Hands of Life,
Los Angeles, CA
Trenton Womens Center, Inc.,
Somerset, NJ
Tri-City Youth Hockey Association,
Holyoke, MA

T'shuvah, Inc., Los Angeles, CA
United Church Satellite Network,
Santa Monica, CA
US-Japan Cultural Network,
Torrance, CA
Visual Art League, Lewisville, TX
Voluntary Bar Association of Culver
City and Marina Del Ray,
Culver City, CA
Volunteer Refugee Aid International,
Los Angeles, CA
Wake Our World Foundation,
Chatsworth, CA
Welcome Wagon Club of Sebastian
Florida, Sebastian, FL
West Texas Earth Resources Institute,
Midland, TX
Wildlife History Foundation,
Sacramento, CA
World Awareness Voyages, Honolulu, HI
World Maritime Ministries, Inc.,
Platteville, WI
YMCA of North Oakland Foundation,
Inc., Rochester, 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.