

Foundations Status of Certain Organizations

Announcement 2002-50

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:

55 Whipple Street Housing Development Fund, Brooklyn, NY
Adult Care Philanthropic Corporation, Roseburg, OR
African-Americans With Disabilities, Wilkinsburg, PA
Algonquin Casino Management, Inc., Springfield, MA
All Children's Assistance Fund, Tustin, CA
All-Together, Inc., Westborough, MA
Alliance for Recovery, Seattle, WA

American Association Affirmative Action Educational Foundation, Indianapolis, IN
American Disabled and Senior Citizens, Inc., Shawnee Mission, KS
American Friends of Manchelay Torah, Inc., Chicago, IL
American Indian Festival, Inc., Cleveland, OH
American Museum of Asmat Art, St. Paul, MN
Amish Innerlight Ministries, Sugar Creek, OH
Andre Sobel River of Life Foundation, Beverly Hills, CA
Animal Refuge Keepers, Inc., North Augusta, SC
ARC Community Housing Opportunities, Inc., Manville, NJ
Artists Collaborative, Minneapolis, MN
Association of Skateboarders in Hawaii, Kailua, HI
August Ensemble Theatre, Inc., River Forest, IL
Baldwinsville Masonic Historical Society, Baldwinsville, NY
Behavioral Health Improvement and Developmental Assistance, Tucson, AZ
B G C, Inc., Brentwood, TN
Big E. Elvin Hayes Foundation, Crosby, TX
Brunswick Trenton Housing Corporation, Clinton, NJ
California Association of American Physicians & Surgeons Educational, Torrance, CA
Caring for the Hills, Chino Hills, CA
Carmelites of the Sacred Heart and the Immaculate Heart, Steubenville, OH
Carroll Community Development Association, Inc., Lakeland, FL
Cavaliers Booster Club, Inc., Cherry Hill, NJ
Center for Intercultural Harmony, Minneapolis, MN
Chance Connection, Las Vegas, NV
Charlotte Dare Advisory Board, Charlotte, MI
Chestertown Housing Foundation, Inc., Chestertown, MD
Chestnut Knolls Aviation Foundation, Inc., London, KY
Chicago Endowment for the Arts, Chicago, IL
Chicago Fine Arts Society, Chicago, IL
Child and Adult Development Center of Houston, Inc., Houston, TX
Children's Aids Foundation, Inc., Binghamton, NY

Childrens Health Foundation, Inc., Beachwood, NJ
Childrens Place Housing Corporation-Childrens Place Association, Chicago, IL
Chillicothe-Ross Community Foundation, Inc., Chillicothe, OH
Cincinnati Consortium for Family Development, Inc., Cincinnati, OH
Cleveland Club of the National Association of Negro Business & Prof., Shaker Heights, OH
Community Housing Corporation, Kamuela, HI
Community Resource and Development Co., Naperville, IL
Community Youth Home Corp. of Forsyth County Mental Health, Raleigh, NC
Comprehensive Innovations Institute, Tampa, FL
Computer Programming Institute, Bedminster, NJ
Consumers Mental Health Services of Ashtabula County, Inc., Ashtabula, OH
Core Heights, Rapid City, SD
Coronado Teen Club, Inc., Coronado, CA
Corporation for Public Information, Tallmadge, OH
Crime Victims Foundation, Inc., Temple City, CA
Dance Educators Coalition of Minn., St. Paul, MN
Deixis Publishing Foundation, Inc., Pittsburgh, PA
Depressive and Manic Depressive Association of the Leigh Valley, Allentown, PA
Detweiler Corporation, Clifton Park, NY
Dilley Community Assistance Corporation, Dilley, TX
District 34 Educational Foundation, Antioch, IL
Donald J. Doody Foundation, Hinsdale, IL
Dover Exchange Club Childrens Foundation, Dover, OH
Dyna-Tek Corporation International, Fresno, CA
E.J. Morris Senior Citizen Community Outreach Center, Inc., New Orleans, LA
East Orange L.L. Sports, Inc. East Orange, NJ
Ella and Robert Ridley Scholarship Foundation, Inc., Winston-Salem, NC

Empowerment Foundation,
 Memphis, TN
 Enchantment Productions, Inc.,
 Wrightwood, CA
 Fallbrook Chorale, Fallbrook, CA
 Family Learning Tree, Inc., Decatur, GA
 Feather, Riverside, CA
 Flare, Inc., Flemington, NJ
 FLS, Inc., Laurens, SC
 Forest Meadows East Resident
 Management Corp., Jacksonville, FL
 Fort Pocahontas, Ltd., Charles City, VA
 Foundation for Independent American
 Schools World Wide, Evanston, IL
 Freedom Educational Foundation,
 Hudsonville, MI
 Friends of Arts Education,
 Golden Valley, MN
 Friends of Historic New Salem, Inc.,
 New Salem, MA
 Friends of Joseph & Sarah Levy Senior
 Center, Bolingbrook, IL
 Friends of Oyler Foundation,
 Cincinnati, OH
 Friends of the James R. Leonard
 Community Center, Port Huron, MI
 Friends of the Madison School Forest,
 Inc., Madison, WI
 Generations Youth and Family Services,
 Flint, MI
 Genesee Oneida Housing Opportunities,
 Utica, NY
 George Cook Jr. Memorial Supplemental
 Educational Library Facility,
 Philadelphia, PA
 Glencoe Educational Foundation,
 Glencoe, IL
 Glendale Eruv, Inc., Glendale, WI
 Global Technology Exchange
 Foundation, Incorporated,
 Pennington, NJ
 Good News Fellowship, Ketchikan, AK
 Grafton Improvement Foundation, Inc.,
 Grafton, WI
 Greater Princeton Steinway Society, Inc.,
 Princeton, NJ
 Green Mountain Foundation,
 Houston, TX
 Hand-N-Hand Creations, Inc.,
 Binghamton, NY
 Harrisburg Mayors Commission on
 Literacy, Harrisburg, PA
 Hemophilia Outreach of Wisconsin, Inc.,
 Green Bay, WI
 Heritage House Group Home,
 Columbus, OH
 Highland Rim Rural Housing Assistance,
 McMinnville, TN
 Holland Public Schools-Holland Band
 Parents Association, Holland, MI
 Homeless Care Foundation, Inc.,
 Feasterville, PA
 Holmes Counseling Center,
 Carbondale, IL
 Hoot Owl Servants Corporation,
 Spokane, WA
 Hope House, Chicago, IL
 Hopewell Valley Soccer Club,
 Pennington, NJ
 Hudson Consulting for Social Services,
 Inc., North Bergen, NJ
 Huntington Community Strings, Inc.,
 Huntington, IN
 Institute of Alternative Healing,
 Pacific Palisades, CA
 Institute of World Traditional Medicine,
 San Francisco, CA
 International Center for Law Trade and
 Diplomacy, Inc., Rye Brook, NY
 International Foundation for Mental
 Health and Neurosciences, Inc.,
 Potomac, MD
 Interpreters of Southern California, Inc.,
 Riverside, CA
 Irish-American Heritage Foundation of
 Central New York, Inc., Syracuse, NY
 Jackson Community Services,
 Chicago, IL
 Job Connection, Inc., Whittier, CA
 John J. Wagner Ministries, Inc.,
 Cooper City, FL
 Jubilee Foundation, Prescott, WA
 Just for Kids Education Foundation,
 Bensalem, Pa
 Kankakee Track Club, Kankakee, IL
 Kevin J. Lehnert Scholarship Trust Fund,
 Crestwood, IL
 Kick-Off, Palmdale, CA
 Kids Citizenship Foundation,
 Chicago, IL
 Kids Help Foundation, Schaumburg, IL
 Kids Voting Michigan, Detroit, MI
 Kingdom Harvest Ministries,
 Escondido, CA
 Kiwanis Foundation of Table Rock,
 Central Point, OR
 Kora Filmworks, Berkeley, CA
 La Crescent Foundation, Inc.,
 La Crescent, MN
 Lady of Grace Room & Board,
 Riverside, CA
 Lakota Foundation, W. Chester, OH
 Lao Parent-Student-Teacher Association,
 San Diego, CA
 Laurel Highlands Academic Foundation,
 Uniontown, PA
 Learning Immune Function
 Enhancement Foundation,
 San Francisco, CA
 Lifecircles Unlimited, Inc.,
 Granada Hills, CA
 Lolly Cohen Foundation, Inc.,
 Virginia Beach, VA
 Maryland Educational Media
 Organization, Inc., Queenstown, MD
 Meals on Wheels Fund, Inc.,
 Madison, WI
 Medical and Scientific Information
 Online, Inc., Indianapolis, IN
 Methuen Community Television Corp.,
 Methuen, MA
 Michael P. Corrigan Memorial
 Scholarship Fund, Poughkeepsie, NY
 Milwaukee Concert Band, Inc.,
 Elm Grove, WI
 Minnesota Chapter Federal Bar
 Association Foundation,
 Minneapolis, MN
 Minuteman Institute for National
 Defense Studies, Alexandria, VA
 Mississippi Union Club USA,
 Incorporated, Indianapolis, IN
 Moshannon Valley Parent Teacher
 Organization, Houtzdale, PA
 Nanston Educational Foundation, Inc.,
 Norcross, GA
 National Organization for Water
 Awareness, Wallingford, CT
 National Sports Concepts, Inc.,
 Canton, OH
 Naturelands Project, San Diego, CA
 New Directions Treatment Center,
 Danville, IL
 New Images, Inc., Pine Bluff, AR
 New Jersey Coalition for Inclusive
 Education, Inc., Turnersville, NJ
 New Vision Enterprises, Inc.,
 South Pasadena, CA
 N F A Crew Booster Club, Inc.,
 Newburgh, NY
 Noeticus, Plymouth, MN
 North Bergen Urban Enterprise Zone
 Development Corporation,
 W. Caldwell, NJ
 North Caldwell Hoops, Inc.,
 North Caldwell, NJ
 North Philadelphia Financial Partnership,
 Philadelphia, PA
 North Star Academy, Philadelphia, PA
 Northeast Homeownership Consortium,
 Inc., Oklahoma City, OK
 Northern Kentucky School-to-Work
 Partnership, Inc., Covington, KY
 Nueva Esperanza-Camden, Inc.,
 Camden, NJ

Old Bridge Youth Hockey Association, Inc., Hazlet, NJ

Omega Phi Alpha Scholarship Fund Trust, Fort Worth, TX

Our Lady of Fatima Society of Holy Cross of Harrison, Inc., Harrison, NJ

Our World of Learning, West Mifflin, PA

Parents and Community Together of Northeast Cincinnati, Maineville, OH

Parents Association, Westerville, OH

Park Forest Community Development Corporation, Park Forest, IL

Parkvision 98, Belleville, IL

Partnership FPR Families, Inc., Richmond, VA

Paseo Gratis Foundation, San Antonio, TX

Pass It On, Montclair, NJ

Penn-Harris-Madison Educational Foundation, Inc., Mishawaka, IN

Pennsylvania Coalition to Prevent Teen Pregnancy, Harrisburg, PA

Philadelphia Festival Ballet, Princeton, NJ

Pinelands Chronically Ill Childrens Fund, Inc., Little Egg Harbor, NJ

Pipsqueaks, Inc., Pittsburgh, PA

Pittsburg Sunrise Rotary Foundation, Inc., Pittsburg, KS

Plymouth Education Foundation, Detroit, MI

Polish American Bobsleigh Federation, Inc., Shavertown, PA

Positive People, Inc., Chicago, IL

Psychiatric Resource Center, Inc., Palm Beach, FL

Puerto Rican Education Policy and Law Center, Harrisburg, PA

Purple Onion Production, Inc., Wallingford, CT

R. Clay Simmons Foundation for Community and Economic Development, Starkville, MS

Rainbow Wellness Center, Inc., Absecon, NJ

Redwood Area Quilters Association, New Ulm, MN

Reform Jewish Day School of Greater Philadelphia, Newton, PA

River Falls Community Arts Base, Inc., River Falls, WI

Rochelle Park Education Association Philanthropic Fund, Inc., Rochelle Park, NJ

Ronald N. Terrill Memorial Fund, Inc., Morrisville, VT

Rotary Club of Pike County Foundation, Waverly, OH

Rotary Club of Severna Park Foundation, Inc., Severna Park, MD

Round Table Services, Philadelphia, PA

Ruby Porter Family Counseling Center, Forest Park, IL

Rural Community Housing Assistance, Smithville, TN

Rural Housing Assistance, Alamo, TN

Saginaw High School Neighborhood Association, Saginaw, MI

San Antonio Mayors Committee for Employment of People with Disabilities, San Antonio, TX

San Marcos High School Alumni & Associates, Inc., Escondido, CA

Senior Citizens Home Safety Project, New Brunswick, NJ

Show Me Shooters, Inc., St. Louis, MO

Silveyville Parents Association, Dixon, CA

Singers Company, Akron, OH

Smith College Class of 1946, Stamford, CT

Sojourner Truth Center for Ethnic Diversity, Inc., Chicago, IL

Solutions VII, Inc., Washington, DC

South Jersey Museum of Art and Culture, Inc., Somerdale, NJ

South Suburban Community Council, Riverdale, IL

Springfield Volunteer Memorial Fund, Inc., Springfield, PA

St. Charles High School Hockey Club, Inc., St. Charles, MO

St. Francis Humane Society of Buffalo County, Inc., Mondovi, WI

St. Joseph County Minority Health Coalition, South Bend, IN

Staten Island Children's Campaign Charitable Tr, Staten Island, NY

Sudanese-American Community Development, Minneapolis, MN

Sunrise Residential, Inc., Tinley Park, IL

Susana Mi Amor Fund, Huntington, NY

Sussex County Knights Hockey Club, Inc., Newton, NJ

Swartmore Rotary Charitable Tr, Media, PA

Tehillah Ministries, Inc., Macon, GA

Ten Ten Foundation, Greenwich, CT

Tennessee Warbirds, Inc., Prescott, AZ

Texas Music International, Inc., Austin, TX

Three Rivers Academic Mentoring, Inc., Three Rivers, MI

Thursday Night Live, Pittsburgh, PA

Tops Rural Housing Programs, Newport, TN

Tot N Teen Foundation, Inc., Lake Forest, CA

Tru Development and Human Services, Inc., Jacksonville, FL

UMOJA Works, Washington, DC

Unified Human Services, Inc., Wall, NJ

Union County Schools Endowment Fund, Inc., New Albany, MS

United Congregation of Chester County, Coatesville, PA

Universal Improvement Association, Plainfield, NJ

Upper Bluff Society, Joliet, IL

U.S. Friends of Nightingale House, Inc., Great Neck, NY

Veddersburg, Inc., Amsterdam, NY

Verona Educational Foundation, Inc., Verona, NJ

Volunteer Institute for Creative Educational Science, Rockwood, TN

Washington Regional Network for Livable Communities, Washington, DC

Watch Hill Security Trust, Watch Hill, RI

Webster International Associates, Manchester, MO

West Amwell Township Education Foundation, Inc., Lambertville, NJ

West Deptford Field of Dreams, Inc., Thorofare, NJ

Wings for Wishes, Ltd., Greenfield, WI

Wings of Healing-Minnesota Incest Recovery Project, Minneapolis, MN

Wings of Mercy Mid-Michigan, Inc., Midland, MI

Wisconsin Foundation for School Music, Inc., Madison, WI

Woman Theatre, Inc., Philadelphia, PA

Women In Unity Foundation, Seattle, WA

Wonder World Enterprises, Blair, NE

Ypsilanti Band Association, Inc., Ypsilanti, MI

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.