

Foundations Status of Certain Organizations

Announcement 2002-64

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:

21 Beechtree, Inc., Livingston, NJ
941-990 Leggett Avenue Housing Development Fund Corporation, Bronx, NY
Advocates for Adoption, Inc., New York, NY
Aegean Theatre Company, Inc., New York, NY
African-American Scholarship Foundation of Prince Geo County, Inc., Largo, MD
Ameraid, Inc., Brooklyn, NY
American Sports Academy, Inc., Temple Hills, MD
Amsong Foundation, New York, NY
Annapolis Chorale, Annapolis, MD
Artists Direct Chicago, Chicago, IL
Arts Academy of Bharata, Inc., Chesterfield, MO
Asian American Coalition of Staten Island, Inc., Staten Island, NY
Austin Area Rehabilitation Association, Austin, TX
Back Street Arts, Inc., New York, NY
Big Brothers of the National Capital Area Foundation, Inc., Silver Spring, MD
Boston A Cappella, Inc., Boston, MA
Boston Kids Science Foundation, Incorporated, Somerville, MA
Braille Revival League, Washington, DC
Breckenridge R-1 School District Foundation, Breckenridge, MO
Brighter Future Maternity Home, Inc., Cleveland, OH
Cama Beach Institute, Seattle, WA
Center for Design Innovation, New York, NY
Center for Global Education and Development, Inc., Boston, MA
Chesnut Knolls Aviation Foundation, Inc., London, KY
Christiana Rotary Club Foundation, Newark, DE
Classic Yacht Preservation, Inc., Eureka, CA
Coalition Empowering Families Affected by AIDS, St. Louis, MO
Coalition of Progressive Professionals, Cincinnati, OH
Codman Square Main Street, Inc., Dorchester, MA
Collaborations in Learning, Berkeley, CA
Common Sense Institute, Inc., New York, NY
Community Health and Education Services, Inc., Kansas City, KS
Community Partnership, Inc., Pawtucket, RI
Connecticut Elite, Inc., Hamden, CT
Connecticut Works, Inc., Mystic, CT
De Best Shared Housing, Inc., Baltimore, MD
Denver Police Latino A Officers Organization, Denver, CO
Dialogues Organization, Mineola, NY
Dovestreet, Inc., East Greenwich, RI
Economic Competitiveness Task Force, Des Moines, IA
Elizabethtown Historical Society, Elizabethtown, PA
Everett Youth Soccer, Inc., Everett, MA
Ezrs Cholm of Uta, Inc., Brooklyn, NY
Falmouth Interfaith Choir, Inc., Falmouth Barnstable, MA
Farmington Cooperative Child Care Center, Farmington, ME
Fellowship, Inc., Worcester, MA
Flight Technologies Museum, Big Lake, AK
Flushing Supportive Housing, Inc., Richmond Hill, NY
For Kids Only, Newport Beach, CA
Foss Avenue Economic Development Corporation, Flint, MI
Foundation for Colorectal Surgical Education, Seattle, WA
Foundation for Grieving Children, Culpeper, VA
Foundation for Salem Public Education, Inc., Salem, MA
Foundation of Miracles, Inc., Bel Air, MD
Friends of Belmont Track and Field, Inc., Belmont, MA
Friends of the Hockanum River Linear Park of Vernon, Inc., Vernon Rockville, CT
Friends of the Humanities Montgomery County, Inc., Rockville, MD
Full Armour Ministries, Inc., Washington, DC
Georgetown Apartments, Inc., Frederick, MD
Get Real Cooking, Inc., Wallingford, CT
Glass Institute for Basic Psychoanalytic Research, Inc., New York, NY
Gotham Group Dance, Inc., New York, NY
Greater Fort Dodge Area Ralph Bell Crusade, Fort Dodge, IA
Greater Springfield Science Fair Foundation, Inc., Springfield, MO
Green Acres Riding Stables, Inc., Atlanta, GA
Hands & Heart of New York, Inc., New York, NY
Harlem Advocate, Inc., New York, NY
Higgins Information Technology Fund, Peabody, MA
Hip, Incorporated, Pawtucket, RI
Hispanic American Womens Club of Long Island, Inc., Farmingdale, NY
HIV AIDS Task Force of Washington County, St. George, UT
Housing Education Resources, LTD., New York, NY
Houston Lesbian and Gay Community Center, Inc., Houston, TX
I.D.I. Inc., - Individuals Developing Independence, Bronx, NY
Institute for Art Research and Documentation, Madison, CT
Interfaith Volunteer Caregivers of Anne Arundel County, Inc., Annapolis, MD
Internet Users Society Niue, Medfield, MA
Jackson Avenue, Inc., Cranford, NJ
Joint School Activities, Inc., New York, NY
Kent County Foster Parent Association, Dover, DE
Kids International Enrichment Program, Inc., Hartford, CT
Kiwaniis Heritage, Inc., Waukesha, WI
Knights of Columbus Scholarship Fund, White Plains, NY
Kung Mern Sern Tao Ru Der Association of Utah, Inc., Ogden, UT
Lanac Inc., - Latino American National Action Council, Elmhurst, NY
Laurel Renaissance, Inc., Laurel MD
Lawrenceville Club of New York, Inc., New York, NY
Lazarus Foundation, Inc., Yonkers, NY
Lifarm, Inc., New York, NY
Life's Choice, Inc., Randolph, MA
Link Institute, Redwood Shores, CA
Lions Club of Ossining Charities, Inc., Ossining, NY
Lions - Quest of NH, Inc., Andover, NH
Litchfield Continuing Care Retirement Corporation, Litchfield, CT
Long Island Development Corporation, Plainview, NY
Long Island Parent Advocates for Autistic Children, Inc., Roslyn Heights, NY
Louisiana Alliance for the Blind, Inc., Lake Charles, LA

Mad Dads of New York State, Inc.,
Brooklyn, NY

Maine State Teacher of the Year
Association, Cornish, ME

Manhattan Virtuosi, Inc., New York, NY

Marshall Area Fine Arts Council,
Marshall, MN

McMann Field Association, Bath, ME

MD/DC Chapter Eastern Region APPA:
The Association of Higher Education
Facilities Officers, Inc., Largo, MD

Medical Referral Agency, Inc.,
Brooklyn, NY

Mercy Transitional Care Services, Inc.,
Baltimore, MD

Meridian Women's Foundation, Inc.,
Jamaica Plain, MA

Metro Outreach Project, Inc.,
Atlanta, GA

Middleborough Downtown Partnership,
Inc., Middleborough, PA

Miracle Lake Foundation, St. Louis, MO

Mogba-USA-Canada, Inc.,
Washington, DC

Monacacy Foundation, Inc.,
Frederick, MD

Mother Lode Productions, Inc.,
Baltimore, MD

Multicultural Mental Health Research
Center, Incorporated,
Framingham, MA

Music for Healing, Inc., Boston, MA

Ndigbo Development Foundation, Inc.,
New Orleans, LA

Neighborhood Community Action
Center, Titusville, FL

New Spirit II, Inc., Laurelton, NY

New York City Taekwondo Association,
Inc., New York, NY

New York Sports United Benevolent
Officials Alliance, Inc., Bronx, NY

New York Youth Ice Hockey League,
Inc., Staten Island, NY

Noxid, Inc., Hollywood, CA

Nu B Ginnings Community
Development Corporation,
Brooklyn, NY

Old Brooklyn Montessori School,
Cleveland, OH

Open House, Bothell, WA

Optimistic Youth Performing Arts
Theatre, Inc., Lynn, MA

Parent Connection of the Sabis
International Charter School,
Springfield, MA

Park Avenue Thorpe Housing
Development Fund Corporation,
Bronx, NY

Partners for Living, Inc., Swansea, MA

Partners in Progress Resource Center,
Inc., Baltimore, MD

Pelham Rotary Charities Fund,
Pelham, NY

People About Changing Education, Inc.,
New York, NY

Pete and Lela Stavros Education
Foundation, Oklahoma City, OK

PHI Foundation & Charitable Trust, Inc.,
New Haven, CT

Plainedge Educational Partnership, Inc.,
North Massapequa, NY

Pocumtuck Stewarts of the Land, Inc.,
S. Deerfield, MA

Pro Violino Foundation, Inc.,
Cambridge, MA

Project Youth Success, New York, NY

Provider-Maspik, Inc., Middleton, NY

Quaboag Youth Football Organization,
Warren, MA

Quad Cities Minority AIDS Prevention
Project, Inc., Davenport, IA

Real Options, Incorporated,
N. Dartmouth, MA

Renaissance Drug & Alcohol Recovery
House, Inc., Matteson, IL

Rhythm Rhyme Incorporated, Cheshire,
Cheshire, MA

Rutland Township Community
Consolidated School District No. 230,
Ottawa, IL

Sacred Heart, Inc., Boston, MA

SAFE, Inc., -Substance Abuse Free
Environment, Scarborough, ME

Samuel and Elizabeth Adams Letters of
Correspondence Society,
Brunswick, ME

Sandy Ridge Homes, Inc., Candor, NC

Sarah Dyer Barnes Parent Teachers
Organization, Johnston, RI

Seated Man, Inc., New York, NY

Seven Hills Charter School, Inc.,
Worcester, MA

Smith College Class of 1995,
New York, NY

Spinal Cord Research Foundation,
Farmingville, NY

Stagedoor Theatre Company, Ltd.,
Waldorf, MD

Suffolk Association for the Education of
Young Children, Commack, NY

SVM Productions, Inc.,
Ft. Washington, MD

Taney County Habilitation Rehabilitation
Center for the, Branson, MO

Transformed by Grace, Evanston, IL

Utopia United, Inc., Orange, MA

Wakefield Music Boosters Association,
Inc., Wakefield, MA

Water-Oak Crime Stoppers, Inc.,
Oakville, CT

Wentworth Corporation, Pawtucket, RI

West Tallahatchie County Consortium,
Webb, MS

Wise-Up, Inc., Houston, TX

Woodridge Parent-Teacher Association
PTA, Washington, DC

Zamorano Fine Arts Academy
Educational Foundation,
San Diego, CA

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.