

Foundations Status of Certain Organizations

Announcement 2002-66

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:

- 7-12 Model Aviation Youth Academy,
Long Beach, CA
- A-Home, Inc., New Orleans, LA
- Acadian Memorial Foundation, Inc.,
St. Martinville, LA
- Adventures in Art, Inc., Ft. Worth, TX
- African-American Community
Entrustment, San Francisco, CA
- African American Portrait Collection,
Inc., Sacramento, CA
- Aha Mele 'O Ho 'Omau, Honolulu, HI
- Alberta Street Apartments Preservation,
Inc., Wilsonville, OR
- Alianza Deministerios Evangelicos
Nacionales, Costa Mesa, CA
- Aloha Park Preservation, Inc.,
Wilsonville, OR
- Alpha Community Housing
Development, Inc., New Orleans, LA
- Alpha Reading & Tutorial Services,
Royal Palm Beach, FL
- Alumni Basketball Camp, Inc.,
Norman, OK
- Angels Anonymous of Horizon Hospice,
Inc., Meridian, ID
- Animal Welfare Council,
Weatherford, TX
- Arc Marion New Hope Foundation, Inc.,
Ocala, FL
- Aromas San Juan Bautista Community
Schools Foundation,
San Juan Bautista, CA
- Ascension Theatre, Inc., New York, NY
- Autumn Glow Alzheimers Care Home,
Inc., San Francisco, CA
- Axumite Community Development
Corporation, Stockton, CA
- B. J. Hill and Associates, Inc.,
Fayetteville, NC
- Babes and Tots Child Care, Inc.,
Mountain Home, AR
- Backdoor Institute of Disability Enabling
Resources & Services, Inc.,
Sacramento, CA
- Baltimore County Health Council,
Towson, MD
- Barbour County Family Resource
Network, Inc., Phillippi, WV
- Barcap of Florida, Inc., Sarasota, FL

Beaufort County Cities in Schools, Inc., Hilton Head, SC
 Behavioral Impact Counseling Services, Inc., Mission Hills, CA
 Benedictus, El Cajon, CA
 Bethel High School Band Boosters Club, Spanaway, WA
 Bethlehem Partners in Prevention, Spartanburg, SC
 Big Brothers Big Sisters of the Tularosa Basin, Inc., Alamogordo, NM
 Boston Islamic School, Inc., Boston, MA
 Bound for Freedom, Inc., Charlotte, NC
 Boys and Girls Club of Fauquier, Inc., Warrenton, VA
 Boys & Girls Club of Lake County, Clearlake, CA
 Brazos Valley Youth Corporation, College Station, TX
 Brendas Full House, Columbia, MO
 Brookhollow Tenant Association, Incorporation, Kerrville, TX
 Business for Progress Economic Development Corporation, Hawaiian Gardens, CA
 Butte Libraries Foundation, Chico, CA
 Calabash Hawaii, Honolulu, HI
 California Institute for Biodiversity, Walnut Creek, CA
 Canine Service Corps, Wimberley, TX
 Cantilever Network, Incorporated, Chicago, IL
 Canyon Creek Narrow Gauge Railway, Georgetown, CA
 Caregivers Solutions, Inc., Oklahoma City, OK
 Casper Storm AAU Basketball Club, Inc., Evansville, WY
 Catholic Christian Community for Justice, Inc., Vallejo, CA
 Center for Christian-Jewish Dialogue, Colorado Springs, CO
 Center for Multicultural Wellness and Prevention, Inc., Winter Park, FL
 Central California Arts Foundation, Tulare, CA
 Central Coast Theater Works, Inc., Santa Cruz, CA
 Central High Choral Booster Bunch, Inc., Phoenix, AZ
 Central Valley Youth Services, Inc., Stockton, CA
 Charles Apartments Housing Corporation, Gilroy, CA
 Charleston Rotary Fund, Charleston, SC
 Chesapeake Bay Educators, Weems, VA
 Child Safety Net of Southern California, Los Angeles, CA
 Children and Family Network, Inc., Silt, CO
 Chillicothe Quarterback Club, Chillicothe, OH
 Chinese Cultural Foundation of Diablo Valley, Danville, CA
 Cleveland County Friends of the Fairgrounds, Inc., Norman, OK
 Clover Hill Area Teen Center, Inc., Midlothian, VA
 Coastal Health & Fitness, Inc., Camarillo, CA
 Coleville High School PTSO, Coleville, CA
 Collective Theatre Company, Winston Salem, NC
 Colorado Inhalant Abuse Program, Inc., Denver, CO
 Colquitt County Senior Consortium, Inc., Moultrie, GA
 Columbus Metabolic Foundation, Inc., Columbus, GA
 Communities in Schools of Asheville, Asheville, NC
 Communities in Schools of the Valley of the Sun, Inc., Phoenix, AZ
 Community Health Center of Glendale, Sylmar, CA
 Community in Action, Inc., Gulfport, MS
 Community Learning and Information Network of the Tri-State, Inc., Huntington, WV
 Community Supporters of the Atlanta Symphony Orchestra, Atlanta, GA
 Conejo Oaks Symphony, Inc., Thousand Oaks, CA
 Connecticut Valley Soccer Club, Inc., Claremont, NH
 Consortium for Learning & Research in Aging, Sacramento, CA
 Contact Point Productions, Inc., Shelbyville, KY
 Contemporary Asian Theatre Scene, San Jose, CA
 Covenant Word Ministries, Inc., Dallas, TX
 Coyote Trail PTF, Tucson, AZ
 Crawford Center, Inc., Miami, FL
 Crime Prevention Boosters, Nashville, TN
 Crossroads Riding Center, Inc., Alexandria, LA
 Cuarto Centennial Project Corporation, Albuquerque, NM
 Cuban Cultural Group, Inc., Miami, FL
 Cultural Movement, Inc., Goldsboro, NC
 Cumberland Regional Improvement Corporation, Fayetteville, NC
 Cypress and Senior Care Homes, Inc., Antioch, CA
 Cypress Gardens Housing Corporation, Gilroy, CA
 DARE Georgia, Inc., Decatur, GA
 De Mano A Mano Spanish Language Hotline, Santa Barbara, CA
 Decro Kappa Corporation, Anaheim Hills, CA
 Deming Soccer League, Deming, NM
 Desert Legacy Employment Solutions, Inc., Phoenix, AZ
 Desoto County Domestic Violence Council, Arcadia, FL
 Dwight R. Means Foundation, Dallas, TX
 E. E. Brownell Academy of Humanities and Fine Arts Parents Club, Gilroy, CA
 East Lincoln Middle School Parents-Teachers Organization, Iron Station, NC
 Eden Economic Development Corporation, Eden, TX
 Educational Concepts, Sacramento, CA
 El Paisano Educational Resource Center, Inc., Albuquerque, NM
 Ellenton Lions Foundation, Inc., Palmetto, FL
 Ensemble Theatre, Scottsdale, AZ
 Environmental Resourcing Association, Olympia, WA
 Evansville Fc-Soccer League, Evansville, IN
 F Q Story Block Watch Association, Phoenix, AZ
 Fairmont Private Schools Parent Association, Anaheim, CA
 Families for Children of Oregon, Portland, OR
 Families for Inclusive Education, Jefferson, LA
 Fannie Bush Teacher Organization of Winchester Kentucky, Winchester, KY
 Fannin County High School Tip-Off Club, Inc., Mineral Bluff, GA
 Few-Fund for Education Research and Training, Washington, DC
 First Night Phoenix, Inc., Tempe, AZ
 Five Forks Commemorative Committee, Prince George, VA
 Florence County Association of Educational Office Professionals, Lake City, SC
 Focus on Children, Inc., Durham, NC

Folsom St. Interchange,
San Francisco, CA
For the Children, Mountain View, MO
Foundation for Students Education,
Easton, MA
Fourth of July Celebration at Hansen
Dam, Sun Valley, CA
Friends of Mallory Square, Inc.,
Key West, FL
Friends of Santa Clara Soccer Park,
Santa Clara, CA
Friends of the Civic Arts Plaza,
Thousand Oaks, CA
Friends of the Fairfax City Library,
Fairfax, VA
Friends of the Ma Rainey Museum of
the Blues, Inc., Columbus, GA
Friends of the National Kidney
Association, San Francisco, CA
FSUS Sigma Chi Educational
Foundation, Inc., Tallahassee, FL
Gardngs Favrp, Inc., Ft. Lauderdale, FL
Gate Parents Group of the San Mateo
Union High School District,
San Mateo, CA
Gateway Apprenticeship Program,
Boulder, CO
Geneseo High School Soccer Boosters,
Geneseo, IL
Georgia Community-Based
Development, Inc., Atlanta, GA
Georgia Mountains Private Industry
Council, Inc., Gainesville, GA
Get Well Soon Day Care Program,
Aloha, OR
Glenoak Golden Egel Kick Off Club,
Inc., Canton, OH
Gods Kitchen, Inc., Boynton Beach, FL
Golden Starfish Buddy Program,
Medina, WA
Golden Triangle Deacon & Deaconess
Council, Beaumont, TX
Great American Museum of History,
Carson City, NV
Group Opportunity, Inc., Richmond, CA
Gulf Shore Literary Society, Inc.,
Naples, FL
H & L Charities, Nashville, TN
Harbison West Elementary Parent
Teacher Organization, Columbia, SC
Hawaii Power Builders, Inc.,
Honolulu, HI
Haywood County Agricultural &
Activities Center Association,
Waynesville, NC
Help-Out, Texas City, TX
Helper Intermountain Theatre,
Helper, UT

High Peaks Educational Group, Inc.,
Boulder, CO
Highland Park Community Development
Corporation, Pasadena, CA
Hilo Medical Center Foundation,
Hilo, HI
Historic Entertainment and Repertory
Organizational Society,
Morrisville, NC
Hmong International Culture Reunion,
Inc., Fresno, CA
Homebound Remembered, Inc.,
Lubbock, TX
Hope Connection, Mission Hills, CA
Housing Effort, Inc., Louisville, KY
Houston Enhanced Enterprise
Community Governance Board,
Houston, TX
Hub City Community Hospice,
Compton, CA
Hui Kauhale, Inc., Honolulu, HI
Imani House, Winston Salem, NC
Inner City Youth, San Francisco, CA
Institute for Behavior and Research, Inc.,
Daphne, AL
Integrity Youth Enterprises, Inc.,
Santa Maria, CA
International Baccalaureate Foundation
of Choctawhatchee H.S.,
Fort Walton, FL
Irby Adult Resources Center, Inc.,
Pascagoula, MS
Irene Cardenas Memorial Scholarship
Fund, Del Rio, TX
J. W. Williams Neighborhood Center,
Memphis, TN
Jeffco First Steps for Children With
Special Needs, Golden, CO
JLWP Adult Day Care Center, Inc.,
Humphrey, AR
Juvenile Drug Diversion Program,
Capitola, CA
Kami Educational Corporation,
Fairbanks, AK
Keep the Kids Busy Foundation,
Jackson, MS
Kent High Schools PTSA, Tacoma, WA
Kolours Dance, Inc., Atlanta, GA
Korean Artist Association of Southern
California, Los Angeles, CA
La Cheim Psychological Treatment
Services, Inc., Oakland, CA
La Joya Middle School PTC,
Visalia, CA
Labor Museum & Learning Center of
Michigan, Flint, MI
Lakers Premier Soccer Club, Inc.,
Mandeville, LA

Las Vegas Vecindario De Esperanza
Resident Council, Las Vegas, NM
Latino American Economic Development
Institute, Hollywood, CA
Latinos Unidos for Alcohol and Drug
Services of Monterey County,
Castroville, CA
Leland College Development
Corporation, Baton Rouge, LA
Liberty Bells Group, Hopewell, VA
Life Care Institute, Inc., Boseman, MT
Life Net Ministries, Richmond, VA
Lincoln County Housing Coalition, Inc.,
Davenport, WA
Literacy Initiatives & Family Endeavors,
San Antonio, TX
Living Classrooms of Florida, Inc.,
Riviera, FL
Los Molinos Educational Endowment
Foundation, Los Molinos, CA
Louisiana Lacrosse Association,
Shreveport, LA
Love Memorial Parent Teacher
Organization, Lincolnton, NC
Lovell Wyoming Educational
Foundation, Inc., Lovell, WY
Lower Umpqua Volunteers Luv, Inc.,
Reedsport, OR
Lyons Elementary Parent Teacher
Organization, Lyons, CO
Marc Carr Evangelistic Association, Inc.,
Sarasota, FL
Marin People Care, San Rafael, CA
Maryland Parent Teacher Organization,
Phoenix, AZ
Maui Tongan Association, Kahului, HI
McKendree Village Home Health, Inc.,
Hermitage, TN
MDC Today Foundation,
Oklahoma City, OK
Mead High PTSA, Tacoma, WA
Men of Moral Consciousness,
Wilson, NC
Merchants Development, Inc.,
Birmingham, AL
Mid-Ohio Community Information
Network, Newark, OH
Mid-South Interventions & Solutions
Institute, Inc., Natchitiches, LA
Middletown Educational Foundation,
Middletown, CA
Miracles Recovery Center, Inc.,
Houston, TX

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.