

Foundations Status of Certain Organizations

Announcement 2002-72

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 pri-

vate foundations described in section 509(a) of the Code) are now classified as private foundations:

- 14 Karat Steppers, Philadelphia, PA
- Absalom Jones Foundation, Philadelphia, PA
- African American Students in Africa, Los Angeles, CA
- Ahavah Respite Services, Inc., Lake Worth, FL
- Amarillo Wildlife Refuge, Inc., Amarillo, TX
- American Council for Greater Understanding, San Francisco, CA
- American Flyers Volleyball Club, Long Beach, CA
- American Folk Art Foundation, Salt Lake City, UT
- American Veterans Housing & Rehabilitation Project, Redwood City, CA
- Arizona Gymnastics Boosters, Inc., Scottsdale, AZ
- Art Museum of Southeast Texas Fund Raising Foundation, Inc., Beaumont, TX
- Art of Dove Healing Through Art & Sailing, Inc., Volcano, HI
- Art Resources Trust Fund, Washington, DC
- Artskate, Houston, TX
- Ashe Village, Akron, OH
- Ask the Angels Foundation, Carmel, CA
- Assist Foundation, Inc., Atlanta, GA
- Association of the Variety Clubs of the United States, Los Angeles, CA
- Atlantis Healing Center, Inc., Jacksonville, FL
- Autaugaville Volunteer Fire Department, Inc., Autaugaville, AL
- Bartlett Youth League, Bartlett, TX
- Basic Skills Foundation, Chicago, IL
- Basketball Tournament Escrow Fund, Sharon, MA
- Bayview Hunters Point Contractors Association, San Francisco, CA
- Benton Conservation District, Prosser, WA
- Black Attorney General Employees of Texas, Inc., Buda, TX
- Blaze Junior Volleyball Club, Inc., Middleburg, FL
- Blessed Children, Chicago, IL
- Blocked Flock Repertory Company, Inc., Long Island City, NY
- Bnei Reuven Organization, Inc., Brooklyn, NY

Brown County Fair Building Association, Brownwood, TX
 California Indian Museum & Cultural Center, Petaluma, CA
 Capital Slavik Center, Citrus Heights, CA
 Caring Consumer Connection, Greensboro, NC
 Caring Place, Broadview, IL
 Carteret Sports Leadership, Inc., Morehead City, NC
 Center for American Indian Research and Education, Inc., Carson City, NV
 Century Corner Committee, Pittsfield, IL
 Changes Behavioral Services, Oak Park, IL
 Charitable Merchants, Inc., Sarasota, FL
 Cheer Foundation, Georgetown, DE
 Chester Blazers Track and Field Team, Brookhaven, PA
 Chester Swarthmore College Community Coalition, Swarthmore, PA
 Children of the Earth, Inc., Coral Gables, FL
 Christian Community Center of Calumet Region, Inc., Hammond, IN
 Christians Involved With Today's Youth, Inc., Marrero, LA
 Circle of the People, Inc., Chandler, IN
 Civil Defense Corps, Inc., Gilford, NH
 Clay Connection, Merrifield, VA
 Communities in Schools of New Mexico, La Cruces, NM
 Communities in Schools of Texas, Inc., Austin, TX
 Community Alliance for Responsible Museum Development, Inc., New York, NY
 Community Outreach for the Homeless, Birmingham, AL
 Concho Valley Disabled Sports Association, Inc., San Angelo, TX
 Congregation Eizer L'Nitzrochim, Inc., Spring Valley, NY
 Consortium on Substance Abuse Free Environment, El Paso, TX
 Consumer Coalition of New Mexico, Albuquerque, NM
 Crosbyton CISD Foundation for Academic Excellence, Crosbyton, TX
 Cycle Messenger World Championship 96, San Francisco, CA
 Dawn House, Inc., Bay Minette, AL
 Dayton Rodeo Team, Dayton, TX
 D C Housing Education Foundation, Inc., Washington, DC
 Del Norte Amateur, Crescent City, CA
 Desert Institute of the Environment, Skull Valley, AZ
 Digs for Dogs, Bethesda, MD
 Dolphin Aquatics Team, Inc., Farmington, MN
 Dress for Success Los Angeles, Los Angeles, CA
 Eagle Foundation, Inc., Ashland, MO
 Eagle Spirit Academy Parent Organization, Cody, WY
 Eagles Mickey Mantle Baseball Team, Brier, WA
 East Valley Softball League, San Jose, CA
 Elmhurst Youth Tennis Center, Oakland, CA
 Enable Scholarship Project, Chicago, IL
 Environmental Center of Dallas, Inc., Dallas, TX
 Epsom Elderly Housing, Inc., Concord, NH
 Everyone Deserves Enough, Inc., Dorchester, MA
 Executive Nutritional Management, Inc., Baton Rouge, LA
 Fabra Elementary School PTO, Boerne, TX
 Fayetteville Vocational Center, Inc., Fayetteville, NC
 Florida Main Street Association, Inc., Quincy, FL
 Folks, Pomona, CA
 Food for Life-Colorado, Inc., Denver, CO
 Forest & Agricultural Reserve Management, Waterford, VA
 Fort Wayne Music Fest, Inc., Fort Wayne, IN
 Foundation for Enhancing Education and Literacy, Inc., Northfield, VT
 Fund for Millennium House, Inc., New York, NY
 Gabriels Passage, Inc., Memphis, TN
 Gate City Thunderbirds, Nashua, NH
 Gathering Ministries-Austin, Austin, TX
 German-American Memorial Foundation, Norco, LA
 Ghetto Productions, Chicago, IL
 Gift to Generation, San Francisco, CA
 Global World Development Foundation, Beverly Hills, CA
 Greater Dallas Arts Consortium, Inc., Dallas TX
 Groom Volunteer Ambulance Service, Inc., Groom, TX
 Groveland Neighborhood Center, Inc., Groveland, FL
 Harvest Fund, Inc., New York, NY
 Heart of the City Neighborhood Association Beaumont Texas, Beaumont, TX
 Heartland Ministries, Inc., Loomis, CA
 Heartright Foundation, Inc., Norman, OK
 Heath Youth Athletic Association, Inc., W. Paducah, KY
 Help for Haiti Mission, Cleveland, OH
 Help One Help All Missionary Help Center, Detroit, MI
 Helping Unite Mothers and Children, Detroit, MI
 Hempstead Kiwanis Foundation, Inc., Hempstead, NY
 Highlands Iron Conservancy, Inc., Rockaway, NJ
 Hillside Education Association Philanthropic Fund, Inc., Hillside, NJ
 Holystar Music Foundation, Inc., Monterey, CA
 In-Choir-er, Inc., Braintree, MA
 Infinite Spirit Museum, Inc., Marietta, GA
 Inner-City Childrens Foundation, Inc., Miami, FL
 Institute for the Study of Families in Transition, Houston, TX
 Interfaith Initiative With Persons With Disabilities, Inc., Boston, MA
 Inter-National Foundation for the Living Arts, Inc., Miami, FL
 International Heart to Heart Foundation, Cleveland, OH
 Irvington International Parents Association, Irvington, NJ
 It's Time, Inc., Springfield, IL
 Jamaica Plain Symphony Orchestra, Inc., Jamaica Plain, MA
 James R. Coulter Memorial Educational Assistance Fund, Inc., Collingswood, NJ
 Jessamine County Youth Softball Association, Inc., Nicholasville, KY
 Jewish Community Foundation of the North Shore, Inc., Marblehead, MA
 Jimmy Dickens Family Ministries, Inc., Cedar Bluff, VA
 Kalamazoo City Comics Commission, Kalamazoo, MI
 Keith Alan Copeland Memorial Scholarship Fund, Inc., Edmond, OK
 Kids Helping Kids, Inc., Wellington, FL
 Kids Voting Northern Illinois, Inc., Springfield, IL
 Kimball Glassco Residential Center, Inc., Greenville, MS

Lakes Area Penguin Swimmers,
Perham, MN

Las Casitas De Socorro, Inc.,
Socorro, NM

Latria, Inc., Indianapolis, IN

Laura Jepson Institute, Inc.,
Tallahassee, FL

Leaves of Learning, Milwaukee, WI

Lincoln Magic Softball, Lincoln, NE

Little Rock Citizens Police Academy
Alumni Association, Little Rock, AR

Llama Community Development
Corporation, Salinas, CA

Lost Tribe Theatre Company, Inc.,
New York, NY

Love M' Thrift II, Inc., Mineola, NY

Marcus Garvey Youth Development
Institute, Southborough, MA

Maritime Youth Ministries, Inc.,
Oklahoma City, OK

Matthews Challenge Biking Across
America for Alzheimers, Inc.,
New York, NY

Maya Society of Minnesota, Inc.,
St. Paul, MN

McDowell County Board of Parks &
Recreation, Gary, WV

McDowell County Commission on
Aging, Inc., Welch, WV

Mem Group, Inc., Vallejo, CA

Mens Fathers Hotline, Austin, TX

Mercedes Affordable Housing Corp.,
Mercedes, TX

Miami Philharmonic Steel & Percussion
Orchestra, Inc., North Miami, FL

Mid-South Speakers Association,
Memphis, TN

Military Women of New York City &
Friends, Inc., Jamaica, NY

Millport Regional Resource Foundation,
Millport, AL

Mindanet, Inc., Little Rock, AR

Minnesota Professional Athletes Youth
Charity, Minneapolis, MN

Minority Economic Development, Inc.,
Chattanooga, TN

MMM Comprehensive Learning Center,
Inc., Riverdale, IL

Mokelumne Manor Thornton Homes
Resident Council, Thornton, CA

Mr. Muscle Foundation, Houston, TX

National Academy of Alternative
Education, New York, NY

National Brachial Plex-Erbs Palsy
Association, Inc., Larsen, WI

National Coalition of 100 Black Women
of Greater Charlotte, Inc.,
Fort Mill, SC

Nations of the World Interfaith
Ministries, Inc., Wewoka, OK

New Century Foundation, Ltd.,
Manhattan, NY

New Jersey Personal Assistance Services
Cooperative, Inc., Long Branch, NJ

New Milford Youth Baseball,
New Milford, CT

New Village Community Public Charter
School of the East Bay, Hayward, CA

New York Skyriders, Inc.,
Springfield Gardens, NY

Newberry Community Day Care Center,
Inc., Newberry, FL

North Texas Criminal Justice Ministries
Network, Garland, TX

Northeast Organization Allied for Hope,
Detroit, MI

Northern California Girls Athletics
Foundation, Petaluma, CA

Northwest Community Housing, Inc.,
Dodge City, KS

Northwest Polymer Clay Guild,
Seattle, WA

NSAA, Inc., Detroit, MI

Oak Lawn Library Friends, Inc.,
Dallas, TX

Oakland Jr. Olympic Softball
Association, Oakland, CA

Occasional Theater, Anniston, AL

Ohio Bulldogs, Reynoldsburg, OH

Old Town-Buda Association, Inc.,
Buda, TX

Orangemen Youth Basketball
Organization, Gurnee, IL

Pacific-West Associates, Inc.,
Bothell, WA

Parents Academic and Athletic
Community Career Counsel,
Pomona, CA

Park View Development Corporation,
Washington, DC

Pathfinder Historians,
W. Bloomfield, MI

People Effectively Assisting Kids to
Succeed, Inc., Lititz, PA

Persian Schools Network, Inc.,
Yonkers, NY

Pewaukee Fire Fighters Auxiliary, Inc.,
Waukesha, WI

Phenix, Incorporated, Westland, MI

Pinetree High School Crime Stoppers,
Longview, TX

Pink Ribbon, Inc., Bogart, GA

Pinnacle Park Association, Inc.,
Houston, TX

Playground Partners, Borger, TX

Prairie Family Chautauqua, Inc.,
Casper, WY

Prince Georges County Community
Development Corporation,
Forestville, MD

Project Respect, San Francisco, CA

Rafiki AIDS Ministry, Inc.,
Columbus, OH

Ramsey International Fine Arts Center
Foundation, Minneapolis, MN

Real Lewin Torah Research Int'l Fund,
Inc., Brooklyn, NY

Resources International, Inc.,
Cambridge, MA

Ride & Stride, Honolulu, HI

R I S E Educational Services, Inc.,
Seaside, CA

Roanoke Valley Adoptive-Foster Care
Association, Vinton, VA

Robert L. Reed Tap Heritage Inst.,
St. Louis, MO

ROCK, St. Peter, MN

Rockwood Area Community
Organization, Rockwood, MI

Roslyn Booster Basketball Club, Inc.,
Roslyn Heights, NY

Sacramento Helping Professionals R
Entertaining, Sacramento, CA

Safety Village, Inc., Daytona Beach, FL

Salem Community Skating Rink, Inc.,
Salem, NH

Salinas Valley Aquatics Development
Foundation, Salinas, CA

San Angelo Housing Support, Inc.,
San Angelo, TX

Schutz American Schools of Alexandria
Foundation, Pittsburgh, PA

Section 8 Resident Council of New
Orleans, Inc., New Orleans, LA

Service Management, Incorporated,
Taylor, MI

Shades of Youth Foundation,
Tollhouse, CA

Shaw Neighborhood Improvement
Council, Washington, DC

Shelter the World, Inc., San Diego, CA

Short North Dallas Community
Development Corporation, Dallas, TX

Silver Spring Youth Baseball Assoc.,
New Kingston, PA

Simon Bolivar Institute, Inc., Miami, FL

Sioux Land Teens Encounter Christ,
Newcastle, NE

South Valley AIDS Network, Visalia, CA

Southeast Center for Ecological
Awareness, Inc., Chattanooga, TN

Southern Cal School Foundation,
Lake City, IA

Southern York County Arena,
Sanford, ME
Sports, Inc., Detroit, MI
St. Bernard Resident Council,
New Orleans, LA
Stone-Hays Center for Independent
Living, Galesburg, IL
Stop-Students that Officially Patrol,
Little Rock, AR
Strake Jesuit Art Museum, Houston, TX
Sunrise Optimist Club of Appleton
Foundation, Inc., Neenah, WI
SW Florida Fibromyalgia Group, Inc.,
Fort Meyers, FL
Take-a-Break Respite Care, Inc.,
Sarasota, FL
Talam, Silver Spring, MD
Tallahassee Youth Council Initiative,
Inc., Tallahassee, FL
Tecumseh Area Communities in Schools,
Tecumseh, MI
Tennessee Business Roundtable
Foundation, Nashville, TN
Texas Inmate Families Association,
San Antonio, TX
Texas Vocabulary Institute, Inc.,
San Antonio, TX
Therapeutic and Educational Animal
Center of Southwest Louisiana, Inc.,
Lake Charles, LA
TIPAAA Foundation, Inc., Oakland, CA
Turkmen Association, Inc.,
Franklin Park, NJ
Tuscaloosa Volleyball Club,
Tuscaloosa, AL

UPPCP-Unidos Para El Progreso De
Cameron Park, Brownsville, TX
US Falun-Buddhism Society,
Torrance, CA
Vacaville Pony Association,
Vacaville, CA
Victim Offender Reconciliation Program
of Sacramento County, Inc.,
Sacramento, CA
V M & R Home Services, Inc.,
Washington, MI
Wabash County Youth Baseball and
Softball, Inc., Mount Carmel, IL
Walkers Elderly Home Care Services,
Inc., New Orleans, LA
Waretown Education Association
Philanthropic Fund, Inc.,
Waretown, NJ
Washington Area Softball Association,
Inc., Washington, IA
West Point Society of the Piedmont,
Greensboro, NC
West Side Human Services Corporation,
Inc., Hollywood, FL
Westview PAC, Longmont, CO
Willamette Youth Chorusee Northwest,
Lake Oswego, OR
Williamson County Aquatic Team,
Franklin, TN
Willis Youth Council, Inc., Willis, TX
Wings A Positive Social Opportunities
Network, Commerce TWP, MI
WNC Retreat Center, Inc., Asheville, NC
Wolfpack Instrumental Music Support
Group, Van Nuys, CA

Women and Environmental Degradation,
Takoma Park, MD
Womens Outdoor Challenges, Inc.,
Grantham, NH
Wood Family International Foundation
for Multiple Sclerosis,
Ft. Lauderdale, FL
Woodlands Indian Community Center,
Lansing, MI
Woodlawn Park Parents Club,
Indian Mound, TN
Wynton M. Blount Cultural Park,
Montgomery, AL
Yonkers Sponsoring Committee,
Yonkers, NY
Youth Into Adulthood Corp.,
Brooklyn, 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.