

Foundations Status of Certain Organizations

Announcement 2002-75

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:

- 12 Gods Benefit, Inc., New York, NY
- 47 Alumni Association of the Deaf, Inc., New York, NY
- 126th Street Neighborhood Development Association, Inc., New York, NY
- ABS Foundation, Inc., Rye, NY
- Abundant Life Missions International, Inc., Coventry, RI
- Action Programs, Inc., N. Syracuse, NY
- Adoption Works, Inc., Hamden, CT
- African Center, Inc., Albany, NY
- Albany Latin Festival Association, Albany, NY
- Alchemy Theatre Company of Manhattan, Inc., New York, NY
- Alive Forever Ministries, Haverstraw, NY
- All Bereavement Center, Ltd., Bronx, NY
- Alumni of the Negro Ensemble Co., Inc., New York, NY
- AMC Child Care Center, Inc., Roosevelt, NY
- American Association of Indian Social Workers, Inc., Glen Oaks, NY
- American Friends of Kolel Tiferes Yisroel, Brooklyn, NY
- American Friends of the Gate Theatre Dublin, Inc., New York, NY
- American Friends of Yeshiva Rabbenu Ozer, Inc., Brooklyn, NY
- Andr Esprit, Monticello, NY
- Animals for Life, Inc., South Britain, CT
- Anti-Mine Alliance, Highland, NY
- Aquidneck Indian Council, Newport, RI
- Armenian Center for Contemporary Experimental Art, Inc., New York, NY
- Art New England, Newport, RI
- Artists With Disabilities, Inc., Mahotac, NY

Avnei Neizer Sochotshov Trust,
Brooklyn, NY

Best Medicine Group, Inc.,
Astoria, NY

Black Planet Productions, Inc.,
New York, NY

Black Rhino Expedition, Ltd.,
New York, NY

Blue Skies Ranches Childrens Services,
Inc., Enfield, CT

Boston Healthy Start Initiative, Inc.,
Boston, MA

Bronx North Association of Resident
Councils, Inc., Bronx, NY

Brooklyn Fund for Children and
Community, Brooklyn, NY

Brooklyn Initiatives, Inc.,
Brooklyn, NY

Brooklyn's Helping Hands Ministry, Inc.,
Brooklyn, NY

Caribbean Carnival Connections, Inc.,
Hartford, CT

Carleton S. Walker Memorial Youth
Sailing Foundation, Old Lyme, CT

Center for Family and Community
Restoration, Inc., Newburyport, MA

Center for Family Resources and Support,
Cortland, NY

Chabad of Hamden, Inc., Hamden, CT

Chariho Football Boosters,
Ashaway, RI

Charles River Public Internet Center, Inc.,
Waltham, MA

Cheryl Hampton Early Childhood
Foundation, Inc., Stamford, CT

Children of Grenada, Inc., Monroe, NY

Childrens Health Foundation Corp.,
New York, NY

Childrens Outreach International, Inc.,
Cos Cob, CT

Christiams Brothers Corp., Bronx, NY

Cinewomen NY, Inc., New York, NY

City Wide Emergency Volunteer
Ambulance & Rescue Service, Inc.,
New York, NY

Coalition of Blacks in Nutrition
Professions, Inc., Brooklyn, NY

Coalition of Multi-Ethnic Partnership and
Support Services, Brooklyn, NY

Committee to Save Dominica, Inc.,
Brooklyn, NY

Community House Housing Development
Fund Company, Inc., Brooklyn, NY

Community Lantern Corporation,
New York, NY

Compuquest Institute, Inc.,
New Fairfield, CT

Congregation Keren Yechezkel Gemilas
Chesed, Brooklyn, NY

Coolatore House Artists Retreat, Inc.,
New York, NY

Cortlandt Youth Football League
Touchdown Club, Inc., Buchanan, NY

Coventry Youth Football and Cheerlead-
ing Association, Inc., Coventry, CT

Creative Outlet Dance Theatre of
Brooklyn, Inc., Brooklyn, NY

Crystal Image Theatre, Brooklyn, NY

Cypress West Housing Development Fund
Corporation, Brooklyn, NY

Dramatic Actions, Incorporated,
Ronkonkoma, NY

Education Innovations, Inc.,
New Haven, CT

Educators for Children Youth and
Families, Incorporated, Brooklyn, NY

Elderserve Licensed Home Care Services
Agency, Inc., Bronx, NY

Enfield Youth Dek & Roller Hockey
Association, Inc., Enfield, CT

Eternal Light International, Inc.,
Great Neck, NY

Fareta Institute of Pan-African Culture,
Inc., New York, NY

Fat Publications, Ltd., New York, NY

Federal Hall Restoration Corporation,
New York, NY

Feeling the Spirit Foundation,
New York, NY

Fellowship Community Development
Corporation, Wyandanch, NY

Finbar Devine Memorial Dinner Corp.,
Brooklyn, NY

Fletcher James Hairston Scholarship Fund,
White Plains, NY

Foundation for Prevention & Early
Resolution of Conflict, New York, NY

Franklin Projects, Inc., Northport, NY

Free Women in Christ, Inc.,
Jamaica, NY

Friends of 170, Inc., Unionville, CT

Friends of Greenwich Street, Inc.,
New York, NY

Friends of Orient-Occident Foundation,
Inc., New York, NY

Friends of Wsuf, Inc., Selden, NY

Genesis Community Development
Corporation, Meriden, CT

Give Back Community Youth
Organization, Inc., Brooklyn, NY

Good Find Thrift Shop-La Buena Compra,
Inc., Brooklyn, NY

Great Irish Hunger Memorial, Inc.,
Brooklyn, NY

Greater Flatbush Community Services
Corporation, Brooklyn, NY

Greater Long Island Clean Cities
Coalition, Inc., Farmingdale, NY

Haddam-Killingworth Soccer Club, Inc.,
Higganum, CT

Han Min Charity Mission Corp.,
Flushing, NY

Helping Hand Foundation,
New York, NY

Homecoming Project, Inc.,
Jackson Heights, NY

Hope for the Gifted Foundation, Inc.,
Monroe, NY

Hope House Theater, Inc.,
New York, NY

Incubator, Inc., Brooklyn, NY

Institute for Educational Innovation,
Chepachet, RI

Institute for International Vaccine
Development, Cambridge, MA

International Book Institute, Inc.,
Boltou, MA

International Community Taxi Drivers
Foundation, New York, NY

International Society for Krishna
Consciousness of Greater NY, Inc.,
Scarsdale, NY

It Takes a Village to Raise a Child, Inc.,
Freeport, NY

Jackie Robinson Park of Fame, Inc.,
Stamford, CT

Jazz Cares, Inc., Holtsville, NY

Jewish Recovery Foundation, Inc.,
New York, NY

Jirut Foundation, Inc., Hempstead, NY

John Drennan Memorial Fund, Inc.,
Staten Island, NY

Joy of Life Foundation, Inc.,
Brooklyn, NY

JRL Outreach Program, Inc.,
Brooklyn, NY

Korean-American Senior Pastors and
Elders Assoc. of Greater NY, Inc.,
Flushing, NY

Korean American Small Business
Development Corporation,
Flushing, NY

LAO American Foundation, Inc.,
Danbury, CT

Latino Artists Group, Inc.,
Waterbury, CT

Levittown Diamond Club, Inc.,
Levittown, NY

Life and Buddhism, Inc.,
New York, NY

Long Island Feline Rescue Society Corp.,
New Hyde Park, NY

Lynbrook Historical and Preservation Society, Lynbrook, NY
Machon Gila, Brooklyn, NY
Magic Street, Inc., Chappaqua, NY
Malcom E. Smith Jr. Foundation, Inc., St. James, NY
Maritime Archaeology Research, Inc., Fairfield, CT
Mayor Mikes Kids Golf Club, Middletown, CT
Metropolitan Peace Museum, New York, NY
Mid-Brooklyn Resources Center, Incorporated, Brooklyn, NY
Mikvah of Rockland County, Inc., Spring Valley, NY
Million Dollar Fund for Acts of Goodness and Kindness, Inc., Brooklyn, NY
Minority Contractors Association of Westchester, Inc., White Plains, NY
Montaukett Indian Nation Tribal Fund, Sag Harbor, NY
Mount Moriah Corporation for Excellence, Hartford, CT
Mulvihill-Lynch School Parents Association, Centerreach, NY
National Asian American League, Inc., Branford, CT
National Institute for Special-Need Audiences, Inc., New York, NY
National Students Theater, Inc., New York, NY
National Voluntary Health Facility 4, Inc., Chicago, IL
Neighbor 2 Neighbor Foundation, Inc., Middle Island, NY
Neighborhood Multi-Service Center, Inc., Far Rockaway, NY
New Center for Acculturation & Placement of New Americans, Inc., Brooklyn, NY
New Jerusalem Community Development Center, Inc., New Britain, CT
New York City Youth Empowerment Center, Inc., Jackson Heights, NY
New York Conference of Italian American State Legislators, Inc., Great Neck, NY
Newpath, Inc., Hartford, CT
Nimat, Inc., Laurelton, NY
Noble Drew Ali Plaza Housing Corporation, Brooklyn, NY
Object Developers Group, Inc., New York, NY
One-On-One Basketball Cultural, Inc., Brooklyn, NY
Organization for the Protection Education & Needs of Children, Inc., White Plains, NY
Orthodox Community Kashrus, Inc., Monroe, NY
Paul Robenson Foundation, Inc., New York, NY
PDP-ARF, Inc., New York, NY
Pelham Parkway Resident Council, Inc., Bronx, NY
Peoplecount, Purchase, NY
P H A S E 1 Transitional Living Facility, Inc., Mineola, NY
Philadelphia Community Services Corporation, New York, NY
Podunk Bluegrass Music Festival, Inc., Vernon, CT
Polo Grounds Sports and Education Foundation, Inc., New York, NY
Poverty Awareness Coalition, Inc., New York, NY
Professional Design Center of New York, Inc., Fresh Meadows, NY
Racers Against Drunk Driving, Inc., Scarsdale, NY
Raza World Services, Inc., N. Bellmore, NY
Riverhead Revitalization & Preservation Corporation, Riverhead, NY
Roxbury Bicentennial Celebration Committee, Inc., Roxbury, CT
Safe Schools Institute, Inc., Rhinebeck, NY
Safehaven Animal Center, Inc., Mastic Beach, NY
Samanthas Friends, Portchester, NY
Saugus Historical Society, Inc., Saugus, MA
Scott Conover Youth Foundation, Freehold, NJ
Sepa Mujer, Inc., Hempstead, NY
Sephardic National Alliance, Inc., Brooklyn, NY
Shiola Baptist Community Development Corp., Meriden, CT
Society for African American Historical Pioneers, Inc., Park Slope, NY
Soho Community Council, Inc., New York, NY
Southend Neighborhood Revitalization Corporation, Waterbury, CT
Spiritual Endeavors, Inc., Naugatuck, CT
Sport Moms, Inc., Islip, NY
St. Frances Animal Rescue, Shirley, NY
St. Vincent De Paul Center of Gouverneur, Inc., Gouverneur, NY
Stanley M. Issacs Park Association, Inc., New York, NY
Sternhold Resources, Inc., Brooklyn, NY
Sunrise Mothers Center, Inc., Bellmore, NY
Sursum Corda Scholarship Fund, New York, NY
Survivors Foundation, Chatham, NJ
Syrian Jewish Organization, Brooklyn, NY
Tennis Against Breast Cancer, Inc., New York, NY
Tony's Kids Fund, Inc., New York, NY
Topos Musicworks, Inc., New York, NY
Total Youth Development, Inc., Sodus, NY
Touch Support Services, Inc., Bronx, NY
TOV V'Chesed, Inc., Brooklyn, NY
Tri-Town Convention, Inc., Cromwell, CT
United States Junior Golf Association Foundation, N. Providence, RI
Unity Fellowship Breaking Ground, Inc., New York, NY
Urban Canine Conservancy, Inc., New York, NY
U S UNFM, Inc., New York, NY
Venice Foundation, Inc., New York, NY
Village of New Square Emergency Services Hatzolah of New Square, New Square, NY
Village Repertory Theatre, Inc., New York, NY
Vintage Radio and Communications Museum of Connecticut, Inc., E. Hartford, CT
Wannago, Inc., New York, NY
Ways and Means Development, Inc., Freeport, NY
West Bronx Neighborhood Redemption Center, Inc., Bronx, NY
West Warwick Educational Assistance of Volunteers, W. Warwick, RI
Westhampton Beach Performing Arts Center, Inc., West Hampton Beach, NY
White Plains Community Health Fair, Inc., White Plains, NY
White Plains Housing Development Fund Company, Inc., Tarrytown, NY
William J. Powell Scholarship Fund, Inc., Medford, NY
Winsor Music, Incorporated, Boston, MA

Worcester Area Transportation
Management Association Incorporation,
Worcester, MA

World Peace Bell Association U S A, Inc.,
New York, NY

Worldwide Supernatural Deliverance
Outreach Ministry, Inc., Brooklyn, NY

Yeshiva Oam Eli Melech, Inc.,
Spring Valley, NY

Youth and Family Justice Center, Inc.,
New York, 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. Grant-

ors 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.
