

# Foundations Status of Certain Organizations

## Announcement 2002-77

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:

100 Black Men of the Philadelphia Region, Inc., Philadelphia, PA  
Accessible Home for Disabled Americans, Pittsburgh, PA  
Adopt a High Rise, Inc., Pittsburgh, PA  
Aging Grace Community Center, Inc., Philadelphia, PA  
Aim for Education, Cranbury, NJ  
American Friends of SPNI, Inc., Valley Stream, NY  
American Society of Musculoskeletal Radiology, Philadelphia, PA  
Apollo Team, Inc., Morris Plains, NJ  
Aroostook Partners in the Arts, Presque Isle, ME  
Asca, Inc., Ithaca, NY  
Athletics for Juvenile Development, Inc., Princeton, NJ  
Atlantic Korean Association of Southern New Jersey, Inc., Northfield, NJ  
Avivamiento Amazonico S A, Churchville, PA  
Bayonne Baseball Developmental & Instructional Organization, Inc., Bayonne, NJ

Becker Foundation, Albany, NY  
Bethel Nurturing Care Center, Inc., Branchburg, NJ  
Blackwood Lake Advisory Committee, Inc., Blackwood, NJ  
Bracken Cavaliers Junior Drum and Bugle Corps, Bristol, PA  
Brain Injury Association of Western Pennsylvania, Pittsburgh, PA  
Buffalo Eastsiders Standing Together Community Association, Buffalo, NY  
Burton C. Shirley B. Cathie Family Life Development Center, Inc., Plainfield, NJ  
Capital Area Convention of N.A., Inc., Trenton, NJ  
Catalan Arts Council, Inc., Buffalo, NY  
C A U S E-Creating Action in Urban Settings Efficiently, Trenton, NJ  
Center for the Recovery of Internationally Abducted Children, Carlisle, PA  
Center for Urban Law & Community Development Advocacy at Newark, Newark, NJ  
Central American Outreach Program, Inc., Philadelphia, PA  
Central Jersey Community Health Center, Inc., Somerset, NJ  
Central Regional Community Council, Inc., Forked River, NJ  
Centro Cultural Rosacruz Amorc Elizabeth, Inc., Roseelle, NJ  
Champions for Charity, Inc., Nyack, NY  
Chester Dionna Habitat for Children, Philadelphia, PA  
Childrens Cancer Foundation, Pittsburgh, PA  
Circle of Light Foundation, Moosic, PA  
Clear Foundation, Ithaca, NY  
Clergy Partnership on Domestic Violence, Inc., Madison, NJ  
Cocalico Midget Football Association, Denver, PA  
Co-Mans Supported Housing, Inc., Pennel, PA  
Common Ground Charity, Inc., Huntingdon Valley, PA  
Community Baseball League, Lancaster, PA  
Community Oriented Firefighters for Eminent Equality, Inc., Plainfield, NJ  
Community Youth Project, Windham, ME  
Concerned Citizens Action Program, Inc., Syracuse, NY  
Concerts of Worship & Praise, S. Montrose, PA

Concord Career & Educational Services, Inc., Springville, NY  
 Creativity Unlimited, Inc., Rochester, NY  
 Cumberland County Association of School Administrators, Inc., Bridgeton, NJ  
 David Neuman Free Loan Foundation, Inc., Monroe, NY  
 Deaf Aids Core, Inc., Rochester, NY  
 Delaware District Scout Unit Support Organization, Inc., Philadelphia, PA  
 Delaware Valley Voter Registration Education Project, Philadelphia, PA  
 Downtown Albany Restoration Program, Inc., Albany, NY  
 Dunkirk Local Development Corporation, Dunkirk, NY  
 Eagles Nest Recreational & Environmental Association, Slatedale, PA  
 Elizabeth & Michel Sorel Charitable Organization, New York, NY  
 ENS Cachan Foundation for Global Management Studies, Inc., New York, NY  
 Environmental Funding Resources, Inc., Rochester, NY  
 Family Respite, Inc., Troy, NY  
 Fayette Civic Forum, Uniontown, PA  
 Finger Lakes Interpretive Center, Inc., Penn Yan, NY  
 Fire, Inc., Searsport, ME  
 FMI Scholarship Foundation, Inc., Branchville, NJ  
 Fola, Inc., New York, NY  
 Friends of Childrens Court Care, Schwenksville, PA  
 Friends of Philipse Manor Hall, Inc., Yonkers, NY  
 Friends of the Massachusetts National Guard Museum, Inc., Worcester, MA  
 Friends of the Pleasant Plains School House, Inc., Somerset, NJ  
 Garden Square North Development Company, Pittsburgh, PA  
 Gods Christian Women, Inc., Yeadon, PA  
 Golden Tomorrow, Berwick, PA  
 Gordy Colletti Sr. Memorial Fund, Inc., Westfield, NJ  
 Grace Care Community, Inc., Quakertown, PA  
 Grace Congregate Housing Corporation, Waterbury, CT  
 Group Research Institute, Inc., Bronx, NY  
 Growls-NY, Inc., Syracuse, NY  
 G.T.Y.F.A. Lions, Inc., Sicklerville, NJ  
 Gyre Theatre Company, Inc., Boston, MA  
 Haddington-Cobbs Creek Community Development Corporation, Philadelphia, PA  
 Handicapped Riding Center at West Orange, Inc., West Orange, NJ  
 Harambee Community Development Corporation, Harrisburg, PA  
 Hawthorne Education Foundation, Hawthorne, NJ  
 Healthy Choices-N-City Kids, Inc., Harrisburg, PA  
 Heartsong Ministries, Inc., Albany, NY  
 Helping Hands Mission, Inc., Manahawkin, NJ  
 Hnet of New Jersey, Inc., Lakewood, NJ  
 Home Fare, Inc., Cortland, NY  
 Home Front, Inc., Yarmouth, ME  
 Home Residential, Inc., Mays Landing, NJ  
 Hospice Regatta of Maine, Ellsworth, ME  
 Hudson Valley Trust, Inc., Carmel, NY  
 Huntingdon Valley Grange, Inc., Huntingdon Valley, PA  
 In-Tyme Programs, Herman, ME  
 Indigenous Resistance Against Tribal Extinction, Old Town, ME  
 Information Lifeline, Sebago Lake, ME  
 Institute for Learning Centered Education, Inc., Yorkshire, NY  
 International Transitions Development, Inc., Madison, NJ  
 Italian American Writers Association, New York, NY  
 Janet Perez Memorial Scholarship Fund, Inc., Colts Neck, NJ  
 Jazz Music Association, Inc., Boston, MA  
 Jersey Shore Irish Festival, Inc., Roseland, NJ  
 Jobstart Learning Center, Inc., Hackensack, NJ  
 John D. Mears Home, Inc., East Aurora, NY  
 Joseph J. Barrett Sr. Memorial All-Star Game and Scholarship Fund, Upland, PA  
 Just Publications, Inc., Philadelphia, PA  
 Katie Foundation for Leukemia Research, Margate, NJ  
 Keystone Kids Wrestling Club, State College, PA  
 Kidspeace National Centers for Kids in Crisis of Pennsylvania, Inc., Orefield, PA  
 Labrys Foundation, Hallam, PA  
 Lansdale 125 Committee, Lansdale, PA  
 Laser Foundation, New York, NY  
 Lasting Inclusion for Freedom of Education, Inc., Watertown, NY  
 Latin American Coalition Corp., Plainfield, NJ  
 Leading Ladies Just for Teens, Inc., New York, NY  
 Legal Assistance Program, Roselle, NJ  
 Liberian Refugee Relief Organization, Philadelphia, PA  
 Lifeskills Center, Glen Ridge, NJ  
 Lin-Mid Corporation, Lincroft, NJ  
 Livonia Community Players, Livonia, NY  
 Lock Haven Court Corp., Barnesboro, PA  
 Lycoming County Drug Task Force, Williamsport, PA  
 M & C Computer Learning, Inc., Philadelphia, PA  
 Mac Farren Field Project, Inc., Ramsey, NJ  
 Magyar Alap Hungarian Foundation, Inc., Somerset, NJ  
 Maine Community Reinvestment Corporation, Portland, ME  
 Malden Housing Associates, Inc., Malden, MA  
 Manalapan High School Theatre Boosters Association, Manalapan, NJ  
 McWard Management Company, Inc., Johnstown, PA  
 Men in Motion, Inc., Philadelphia, PA  
 Men of God, Inc., Philadelphia, PA  
 Mettowee Coalition, Inc., Upper Saddle River, NJ  
 Millennium Dance Company, Inc., Bronx, NY  
 Millenium Stage, Inc., New York, NY  
 Million Man March Booster Club 3MBC Urban Development, Syracuse, NY  
 Montgomery County Korean American Association, Gwynedd Valley, PA  
 Nat Education Center, Ltd., New York, NY  
 National Association of Adoption Counselors, Inc., New York, NY  
 National Urban Exposition USA, Inc., Newark, NJ  
 Navy Club of Black Diamond Ship 257, Minersville, PA  
 Neighborhood Watch Response Organization, Inc., Asbury Park, NJ  
 New Galilee Emergency Medical Services, Inc., New Galilee, PA  
 New Israel Community Development, Inc., Philadelphia, PA  
 New Jersey Community Focus, Princeton, NJ  
 New Jersey Rehabilitation Association, South Orange, NJ  
 New Jersey Tenants Preservation Project, Inc., Camden, NJ  
 New Rochelle Cares, Inc., New Rochelle, NY  
 New Vision Community Development Corp., East Orange, NJ  
 New York Raptors Special Hockey Club, Inc., Larchmont, NY

New York Veterans Museum, Inc., Mongaup Valley, NY

Northeast Neighborhood Association, Inc., York, PA

Northern Frontier Project, Inc., Rome, NY

Ogwasshi-Uku Association New York, Incorporated, Bronx, NY

Original Tenerlines Reunion Committee, Philadelphia, PA

Orleans County Child Advocacy Center, Newport, VT

Panoramic Programs, Inc., Philadelphia, PA

Park Hill Community Corporation, Boston, MA

Partnership for Success, Asbury Park, NJ

Pennsylvania Association of Native Americans, Pittsburgh, PA

Pennsylvania Multi-Services, Inc., Bronx, NY

Peoples Credit Counselors, Inc., New York, NY

Philadelphia Health Consortium, Inc., Philadelphia, PA

Philadelphia Jazz Institute, Philadelphia, PA

Philadelphia Physicians for Social Responsibility, Inc., Philadelphia, PA

Philly Project, Downingtown, PA

Pike County Center for the Performing Arts, Inc., Milford, PA

Pilgrimage Outreach, Inc., Paterson, NJ

Pittsburgh Coalition Against Substance Abuse, Pittsburgh, PA

Plattsburgh Babe Ruth League, Inc., Plattsburgh, NY

Pluc, Inc., New York, NY

Potsdam Youth Basketball Association, Potsdam, NY

Prince of Wales Alumni Association, Inc., Monmouth Junction, NJ

Princeton Baseball Association, Inc., Princeton, NJ

Project Ceriba, Philadelphia, PA

Puerto-Rican-Latin Association of Reading and Berks County, Reading, PA

Puffton Tenants Association, Inc., Springfield, MA

Quirina Pineda Women and Girls Fund, Inc., Bronx, NY

Radio Alerta, Greenacres, FL

Renaissance Project at Central High School, Inc., Morristown, NJ

Research Group for Taiwanese History and Culture, Inc., Madison, WI

Riverhead Development Corp., New York, NY

Riverside Beautification Committee, Riverside, NJ

Rose of Sharon Center, Ranch, and Foundation, Inc., Newark, NJ

Rychard-Ryan Foundation, Alexandria, VA

Salem 250 Anniversary Committee, Inc., Salem, NH

Save a Cop USA, Inc., Lake Carmel, NY

School 71 PTO, Buffalo, NY

Second Chance Animal Shelter, Inc., Orono, ME

Self Help for Hard of Hearing People New Jersey, Inc., Voorhees, NJ

Sergeant Kirklands Museum and Historical Society, Inc., Fredericksburgh, VA

Sexual Minority Youth Center of Greater Philadelphia, Philadelphia, PA

Sheila D. Brown Womens Center, Philadelphia, PA

Sherbekow Scholarship Foundation, Inc., Voorhees, NJ

Somar Care, Inc., Hammonton, NJ

South Buffalo Soccer Club, Ltd., Buffalo, NY

Southern Maine Animal Shelter, Biddeford, ME

Southampton Row Charitable Trust, New York, NY

Standing Together Aiding in Recovery Inc., Star, Deptford, NJ

Steel Renaissance, Inc., Monroeville, PA

Summer Garden Conservatory, Inc., Kinderhook, NY

Susquentia Education Foundation, Harrisburg, PA

Take Heart America, Inc., Pittsburgh, PA

T.E.A.M.C, Inc., New York, NY

Theatricks by Starlight, Inc., Deposit, NY

Theodore Roethke Memorial Sculpture Foundation, Boston, MA

Thompson Street Neighborhood Crime Watch, Mifflinburg, PA

Tora Kage Shotokan Karate Club, Oreland, PA

T R E A T Y Total Immersion Educational Endowment Fund, Inc., San Jose, NM

Troy United Ink Corporation Troy United Ink Newsletter, Troy, NY

True Vine Restoration Network, Inc., Camden, NJ

Tu Amigo Community Center, Inc., Camden, NJ

United States Volunteers, Inc., Lebanon, PA

Universal Support Associates, Inc., Pottstown, PA

Urban Computer Club, Philadelphia, PA

Vernon Marks Learning Center, Inc., Philadelphia, PA

Verona Park Conservancy, Inc., Verona, NJ

Vietnamese Community Cultural Center, Inc., Utica, NY

Vineland Mini Wrestlers Booster Association, Vineland, NJ

Volunteer Firemans Relief for the Philadelphia Steam Engine Co. No. 1, Pottstown, PA

Wayne Central Football, Inc., Walworth, NY

West Philadelphia Community Access Center, Inc., Philadelphia, PA

Windsor Historical Society, Windsor, ME

Winterport Union Meeting House, Winterport, ME

Yann Chiao Fan Memorial Foundation, Inc., Robbinsville, NJ

Young Billionaires Club, Inc., Kittery, ME

YW-WNY Housing Development Fund Company, Inc., Buffalo, NY

Zoroastrian Education & Research Society, Reading, PA

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.