

Foundations Status of Certain Organizations

Announcement 2002–80

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:

2D New Jersey Brigade, Inc.,
Cedar Grove, NJ
Adam Community Development Corp.,
New Orleans, LA
Advocates of Christ Ministries, Inc.,
Baton Rouge, LA
Advoguard, Inc., Rockland, MA
African-American Family Circle, Inc.,
Teaneck, NJ
Allens Health Care Center, Salisbury, NC
Alliance for the Mentally Ill of
Dorchester Mattpan Roxbury, Inc.,
Roxbury, MA
American Conflict Resolution Institute,
Sacramento, CA
American Foundation for the Disabled of
Chernobyl, Inc., Brookline, MA
American Friends of Ohr Shlomo, Inc.,
West Hempstead, NY
American Friends of the College of
Management, Inc., New York, NY
American Museum of Ukiyo-E
Pacific Palisades, CA
Americare Research Institute, Inc.,
Miami, FL
Amici Del Nord Cultural Foundation, Inc.,
New York, NY

Anderson Field Land Trust,
Albuquerque, NM
Arts Reaching Through Society,
Jamaica Plain, MA
Asian American Broadcast Network, Inc.,
Boston, MA
Bay State Clippers Soccer Club,
Plymouth, MA
Beautilion of Greater Springfield, Inc.,
Springfield, MA
Begin Again, Inc., Newburyport, MA
Blue Mountain Union School Endowment
Fund, Wells River, VT
BMM Boston Convention, Inc.,
Medfield, MA
Boston Links Charitable Fund, Inc.,
Boston, MA
Bow Soccer Club, Inc., Bow, NH
Boylston Education Foundation, Inc.,
Boylston, MA
Buena Vista Community Development
Corporation, Nashville, TN
Buffalo Historical Society, Buffalo, ND
C. A. D. A. Coalition Against Domestic
Abuse,
Inc., Kingston, TN
Calaveras County Youth Park Assoc.,
Angeles Camp, CA
California D.A.R.E. Officers Association,
Hayward, CA
Caloyeras Hellenic Foundation,
Gardena, CA
Cape & Islands Children's Charity, Inc.,
Hyannisport, MA
Cape & Islands Prevention Partnership, Inc.,
Barnstable, MA
CDGS Family Network, Schaumburg, IL
Center for Ancient Iranian Studies,
Newton, MA
Center for Enlightened Living, Inc.,
W. Harwich, MA
Center for Global Education and
Development, Inc., Boston, MA
Charleston Area Tennis Association,
South Charleston, WV
Chauncy House Community Corporation,
Boston, MA
Chet Moore Educational Foundation,
Oakdale, CA
Childrens Fund of San Bernardino,
San Bernardino, CA
Chillicothe Choral Club, Chillicothe, OH
Chinese Womens Association of New
England, Waltham, MA
Christian Church News and Events,
Greensboro, NC
Christmas in Action Inc., River Oaks Texas,
River Oaks, TX

Christopher Hattie Scholarship Fund,
Peterborough, NH

City of Burnet Police Activities League,
Inc., Burnet, TX

Comforting Arms Society, Pittsburg, CA

Community Resource Management, Inc.,
Lynn, MA

Consumer and Business Debt Counseling
Services, Incorporated, Braintree, MA

Council of Armenian American Nurses,
Belmont, MA

Creative Outlet-A Theater Company,
Los Angeles, CA

Cuff Link Museum, Conway, NH

Cushing Manor Community Support
Facility, Inc., Dorchester, MA

Daniel J. Mueller Gift of Love
Foundation, Inc., Medway, MA

Dean Sueltenfuss Journalism Scholarship
Trust, Boerne, TX

Delaware Alliance of Professions for the
Homeless, Inc.,
Wilmington, DE

Denison Community Housing
Corporation, Denison, TX

Dickinson County Kinship, Inc.,
Spirit Lake, IA

Dierdre Foundation, Austin, TX

Dignity-Fall River, Dartmouth, MA

Discovery Foundation, Inc., Tuscaloosa, AL

Do N It 4 The Kidz, Inc., Los Angeles, CA

Dorchester Nazarene Compassionate
Center, Inc., Dorchester, MA

Drug Abuse Resistance Education,
Plaistow, NH

Easthampton Learning Foundation,
Easthampton, MA

Ecobridge, San Francisco, CA

Eddie Mandell Scholarship Fund, Inc.,
Boston, MA

Evergreen Review, Inc., New York, NY

Exeter Area Association for the Arts, Inc.,
Exeter, NH

Fair Foods, Inc., Dorchester, MA

Family Peace Project, Inc.,
St. Johnsbury, VT

Fire Cracker – The Worcester Autonomy
Center, Inc., Worcester, MA

First Coast Endocrinology Foundation, Inc.,
Miami, FL

Florida Gulf Coast Amateur Hockey
Association, Inc., Naples, FL

For Kids Only, Newport Beach, CA

Foundation for Advanced Emotional Intel-
ligence and Leadership, Ottsville, PA

Friends of Cranberry Hospice, Inc.,
Duxbury, MA

Friends of St. Johns, Portland, OR

Friends of the Adolphus Sterne Home, Inc.,
Nacogdoches, TX

Gate Chili Color Guard Parents, Inc.,
Rochester, NY

Good Samaritan, Houston, TX

Gospel Ministries, San Antonio, TX

Grace Street Performing Arts Center,
Richmond, VA

Grandville County Partnership for Young
Children, Inc., Henderson, NC

Granite State Quality Council, Inc.,
Manchester, NH

Greeley Preservation Housing
Corporation, Greeley, CO

Green Mountain Vietnam-Era Veterans
Assistance Corporation, Bennington, UT

Hands of Charity, St. Albans, VT

Henry's Home Charitable Foundation,
Ipswich, MA

Hereditary Neurological Disease Centre, Inc.,
Wichita, KS

Holy Cross Senior Housing Corp.,
Colchester, VT

Hope Center, Manchester, NH

Hope Eternal Springs, Inc., Fort Worth, TX

Hot Tin Roof Foundation of Marthas
Vineyard, Inc., Edgartown, MA

Hull Youth Football Association, Inc.,
Hull, MA

Huntington Summer Youth Program,
Huntington, TX

Institute for Applied Sciences, Williston, VT

Interculture Foundation of America, Inc.,
Plantation, FL

International Foundation for Cancer, Inc.,
Boston, MA

Irish Cultural Society, Mountain View, CA

Island Gymnastics Training School, Inc.,
West Tisbury, MA

Jackson Hole Crusade, Jackson, WY

John J. Barton Apartments Resident
Council, Inc., Indianapolis, IN

Joseph A. Ferrarra Scholarship Fund, Inc.,
Garden City, NY

Joseph A. Heidrick Sr. Foundation,
Woodland, CA

Joseph V. Street Ministries, Bedford, NH

Kettle of Fish, Dover, NH

Khmer Association of Greater Lawrence,
Inc., Methuen, MA

Kings Court Foundation, Pasadena, CA

La Puente Enterprises, Inc., Alamosa, CO

Latino Outreach Council, Inc.,
San Luis Obispo, CA

Lawrence-150th Anniversary Celebration,
Inc., North Andover, MA

Lev Shlomo Tr., New York, NY

Lifelong Striders, Inc., Kenne, NH

Lone Star Resource & Development
Center, Morton, TX

Louisiana Alliance for the Blind, Inc.,
Lake Charles, LA

Main Street Action Association, Inc.,
Great Barrington, MA

Maine Photo Corporation, Scarborough, ME

Mary Quinn Foundation, Inc.,
Lancaster, MA

Massachusetts Action for Women,
Boston, MA

M C Foundation, Cicero, IL

Mifal Ozer Dalim, Inc., Monroe, NY

Miller Community Association,
Glendale, CA

Moody Toys For Tots, Pellcity, AL

Mulvane Volunteer Emergency Medical
Support Association, Mulvane, KS

Mustang Parents & Central Teachers of
Central Elementary, Gonzales, LA

Names Project Southeastern
Massachusetts Chapter, Inc.,
North Dartmouth, MA

Nancys House, Inc., Cleveland, TN

National Affordable Housing Foundation
Portland, Inc., Boston, MA

National Association of Consumer
Advocates Charitable Fund, Inc.,
Boston, MA

National Association of Engineering
Student Councils, Inc., Buffalo, NY

N.B.C.-U.S.A. Housing Inc., Twenty-Eight,
Newark, OH

Necub, Inc., Boston, MA

New Awakening, Ltd., Indianapolis, IN

New Democracy, Brighton, MA

New Horizons Outreach, Ventura, CA

New Lyric Theater Project, Inc.,
New York, NY

New Way of Life, Inc., Philadelphia, PA

North Carolina Eastern Star Foundation,
Mooresville, SC

North Salem Baseball and Softball
Association, Inc., North Salem, NY

Northeast Civic Association, Inc.,
Indianapolis, IN

Northern Illinois Heart Institute, Inc.,
Elgin, IL

Northwest Common, Inc., Cambridge, MA

Open House, Bothell, WA

Opportunities for Encouragement, Inc.,
Dallas, TX

Optimal Performance Institute,
Sunnyvale, CA

Our Temple of Salvation, San Fernando, CA

People of World Economic
Rehabilitation, Inc., Jamaica, NY

Pete and Lela Stavros Education Foundation, Oklahoma City, OK
Phobics United Foundation, E. Boston, MA
Playground Improvement Project-PIP, Tewksbury, MA
Porter Hills Home Health Care, Grand Rapids, MI
Portuguese-American Business Association, Inc., Boston, MA
Power Play, Hazel Crest, IL
Project Safety Net Economic Development Corporation, Indianapolis, IN
Project Teen Aid Family Services, Inc., Brooklyn, NY
PSI Scholarship Foundation Corporation, Irving, TX
Quincy Telecommunications Corporation, Inc., Quincy, MA
Ramapo Valley Baseball Association, Inc., Ridgewood, NJ
Randolph Chinese American Neighborhood Development Org., Inc., Randolph, MA
Reliance Landscaping, Parmelee, SD
Resource Center for Youth and Their Allies, Inc., Jamaica Plains, MA
Retec American Foundation, Inc., Cambridge, MA
Romanian Childrens Fund, Westminster, CO
Rose of Sharon Ministry, Houston, TX
San Bernardino Riverside Counties Native American Community Council, Fontana, CA
Sandglass for Puppetry & Theater Research, Ltd., Putney, VT
Santa Clara County Peace Officers Campership Program, San Jose, CA
Sara Jevo Center for the Media Project, Inc., Boxford, MA
Sardius Corporation, Colchester, VT
Shea Park, Casar, NC
Shiloh Resource Center, Hilton, NY
Sister Lakes, Inc., Laconia, NH
Sola Scriptura Project, La Quinta, CA

Somerville Charter School Foundation, Somerville, MA
Songs of Deliverance, Incorporated, Los Angeles, CA
Sophias Circle, Inc., Park Ridge, IL
South Toms River Community Club, Inc., Beachwood, NJ
Spirit of Lindenbergh-A Colorado Nonprofit Corporation, Greeley, CO
Spirit Tree, Gahanna, OH
Squam Blue and Green Group, Holderness, NH
Standing Proud Conductive Learning Center, Inc., Jacksonville, FL
Starbucks Foundation, Seattle, WA
Stephens Community Center Association, Mechanic Falls, ME
Stone Alliance Farm, Inc., Johnson, VT
Substance Abuse, Family in Care, Arlington, TX
Summerdale Court, Inc., Pittsburgh, PA
T & E Productions, Inc., Boca Raton, FL
TCB New Hope Housing, Inc., Boston, MA
Team Michigan, Inc., Birmingham, MI
Texas Association for the Gifted and Talented Foundation, Austin, TX
That's Entertainment Youth Players of Greater Lynn Company, Inc., Swampscott, MA
Theatre at Large, Inc., Newton, MA
Thee Players, Inc., Bradford, MA
Touched by Love Ministries, Inc., Sierra Madre, CA
Traditional Abenaki of Mazipskwik and Related Bands, Highgate Center, VT
Transamerica Bike Relay, Incorporated, Arlington, MA
Triad of Washoe County Nevada, Sparks, NV
Vermont Institute for Environmental Health, Worcester, VT
Vermont Patent & Trademark Depository Library, Burlington, VT
Veterans Guild, Inc., New Salem, MA
Vietnamese Buddhist Association of Rochester, Rochester, NY

War Chest, Cincinnati, OH
Ward Four Neighborhood Association of Quincy, Inc., Quincy, MA
Warren Apartments Corporation, Boston, MA
White Pond Productions, Inc., Concord, MA
Whiting Farms Tenant Association, Inc., Springfield, MA
Wildlife Resource Network, Arnold, MO
William H. Davis Youth & Enrichment Center, Inc., Memphis, TN
Wings Youth Empowerment Services, Carlsbad, CA
Winthrop Community Development Corporation, Winthrop, MA
Womens Resource Center of Kitsap County, Bremerton, WA
Word Magic, Inc., Vineyard Haven, MA
World Cannabis Foundation, Los Angeles, CA
World Citizen Foundation, Inc., New York, NY
World Congress of Colon Therapeutics, Inc., Phoenix, AZ
World Village Foundation, San Francisco, CA
Youth With a Mission Greater Boston, Inc., Boston, MA

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.