

Foundations Status of Certain Organizations

Announcement 2002-88

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:

Adoption Assistance Foundation, Inc., Methuen, MA
Affordable Neighborhood Economic Development, Inc., Jacksonville, FL
American Education Institute, Big Fork, MT
Aquarius International Village Water Project, Davis, CA
Arab American Community Center, Coldwater, MI
Arc of the Keys, Inc., Tavernier, FL
Artists Direct Chicago, Chicago, IL
Artists Theatre Project, Inc., New Smyrna Beach, FL
Associate, Inc., Cordova, TN
Bartlesville High School Auditorium Complex Foundation, Inc., Bartlesville, OK
Belize Foundation, Golden, CO
Berlin Airlift Foundation, Inc., Ennis, TX
Beverly Hills Charitable Foundation, Beverly Hills, CA
Black Ebony Loquat, Inc., Princeton, NJ
Camp Bluebird of West Michigan, Inc., Grand Haven, MI
BMKB Memorial Scholarship Fund, Virginia Beach, VA
Brighthope Alliance, Asheville, NC
Castmaster Ministries, Allen, TX
Center for American Studies and Culture, Santa Monica, CA
Charles W. Dunn Jr., Inc., Altadena, CA

Classic Yacht Preservation, Inc., Eureka, CA
Coalition of Progressive Professionals, Cincinnati, OH
Compassion Ministries, Beaverton, OR
Congressional Legacies Project, Inc., Falls Church, VA
Cornerstone Charities Community Tr., Salinas, CA
Count Me In Foundation, Brooklyn, NY
Creative Decisions Foundation, Pittsburgh, PA
Credit Bureau of San Joaquin County Charitable Foundation, Stockton, CA
Dean Sueltenfuss Journalism Scholarship Trust, Boerne, TX
Digital Preserve, Silver Spring, MD
Dog's Best Friend, Inc., Santa Barbara, CA
Double Portion Development, Houston, TX
Dr. O. H. Damron Charitable Trust, Clinton, MO
Dutta Foundation, Santa Fe, NM
East Side Community Development Corporation, Bridgeport, CT
El Fortress, Long Beach, CA
Encouragement Ministries, Inc., Norcross, GA
EOC Housing Development, Blytheville, AR
Fancap U S, Inc., Guatemala, Ciudad
Focus Foundation, Inc., Leonard, MI
For the Children International, Inc., Laredo, TX
Frank Morrison Family Educational Foundation, Lincoln, NE
Free Enterprise Foundation, Inc., Princeton, NJ
Friends of Lankershim Center for the Arts, North Hollywood, CA
Fulfilling the Lives of Children, Inc., San Antonio, TX
Gates Avenue Youth Program Inc., for Sports and Cultural Events, Hillcrest Heights, MD
Gateway Charities an Arizona Non-profit Corporation, Tempe, AZ
Gethsemane Economic & Educational Ministry, Inc., Eustis, FL
Great Resolutions, Inc., Atlanta, GA
Green Nicaragua, Inc., Austin, TX
Green Research, Inc., Nevada City, CA
Grundy County Christian Daycare Center, Coalmont, TN
Help Handicapped Veterans, Inc., St. Louis, MO
House of Win, Inc., Longview, TX
Housing America, Mercer Island, WA

Indoor Air Matters, Inc., West Hartford, VT
International Buddhist Culture Television
Foundation, Bellevue, WA
International Community Awareness
Redevelopment Exchange (ICARE),
Jackson, MS
Ivers Foundation, Westport, CT
Jazz as a Motivational Tool, Inc.,
Medford, MA
Kentucky Youth Academy, Inc.,
Ashcamp, KY
King Solomon Community Development
and Youth Programs, Inc.,
Ft. Wayne, IN
Kountze Educational Foundation, Inc.,
Kountze, TX
Life Changing Centers, Inc., Detroit, MI
Lithonia Cadets Parents Organization, Inc.,
Lithonia, GA
Little House, Inc., Tucson, AZ
Martin L. King Jr. Annual Womens
Basketball Tournament, Inc.,
Washington, DC
MASRAD Research and Development, Inc.,
Las Vegas, NV
McGrane Self-Esteem Center, Inc.,
Villa Hills, KY
Michigan Chiropractic Foundation,
Lansing, MI
Michigan Citizens for Animal Welfare,
Dimondale, MI
Micki Rainey Scholarship Fund, Inc.,
Martinez, CA
Midland ISD Educational Foundation,
Midland, TX
Missouri River Frontier Museum,
Parkville, MO
Monroe City Missouri Community
Foundation, Monroe City, MO
National Childrens Foundation, Center, CO
National Viet Nam War Museum, Inc.,
Mineral Wells, TX
New Coalition of Africans From
South of the Sahara, New York, NY

New Jersey Council For Recovering
Pharmacists, Inc., Mahwah, NJ
Newton County Trail-Path Foundation, Inc.,
Covington, GA
Northern Housing Associates, Inc.,
North Providence, RI
Noxid, Inc., Hollywood, CA
OFC of Ortonville, Inc., Ortonville, MN
Onaway House, Inc., Sallisaw, OK
One B L O O D Black Latino Oasis of
Donors Foundation, Inc.,
Cambria Heights, NY
Peggy Thorns Ministries, Inc., Charlotte, NC
Pennsylvania Association for Continuing
Education, Pittsburgh, PA
P H D Center, Inc., Parents Home of
Diversity, Jonesboro, GA
Phoenix Housing and Development
Services, Inc., Queensbury, NY
Positive Images Southwest Mississippi
Community Outreach, Inc.,
Tylertown, MS
Project Education International USA/South
Africa, Fullerton, CA
Purrfect Haven, Inc., Greenville, OH
Raymond W. Farkas Foundation, Inc.,
Douglaston, NY
Reachout Organization, Los Angeles, CA
Reilly Family Foundation, Arlington, TX
Renaissance Drug & Alcohol Recovery
House, Inc., Matteson, IL
RMDC Assisted Living, Inc., Helena, MT
Save Our Coast-Malibu Dolphin Watch
Foundation, Malibu, CA
Sing for Joy Music Ministries, Hayes, VA
Singout, Woodinville, WA
Sonic Children Fund, San Pedro, CA
South Carolina Heart Center Foundation,
Inc., Columbia, SC
Southeastern Colorado Institute of
Natural History, La Junta, CO
Southern Sports Commission, Danville, VA
Stark County Urban Minority Alcoholism
and Drug Outreach Project,
Canton, OH

Step by Step Home Care Services, Inc.,
Brooklyn, NY
Strickland Ministries, Inc., Tallahassee, FL
Sussex Court Residential Services, Inc.,
Atlanta, GA
Tattnall County Family Connection, Inc.,
Reidville, GA
Tenderheart Family Child Care, Inc.,
Amery, WI
Texas Sex Institute Sex Information
Education Council of Texas,
The Woodlands, TX
Theresa and Sabrina, Inc., New York, NY
Top Prospects, Inc., Los Angeles, CA
Tucson Velodrome Association, Tucson, AZ
Utah Theatre For Youth, Salt Lake City, UT
Video Gaming Certification, Charlotte, NC
Volunteer Services to Animals, Encino, CA
W. Seavey Joyce S J Award, Hull MA
Whitney National Trust for Historical
Preservation, Los Angeles, CA
Whiz Kidz Learning Center, Inc.,
Chicago, IL
Wholistic Research and Development, Inc.,
Rutherfordton, NC
Wonderful Days, Fort Worth, TX
Zee Rides, Incorporated, Zuni, NM

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.