
Foundations Status of Certain Organizations

Announcement 2002-25

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 Central Florida, Inc.,
Daytona Beach, FL
AADEM, Inc., McAllen, TX
Action for Affordable Housing,
Greenwood Village, CO
African Americans Taking Action AIDS
Council, Inc., Waterloo, IA
Alternatives Living, Inc.,
New Orleans, LA
AM Envirotraining, Inc.,
San Antonio, TX
American-Arab Media Foundation, Inc.,
Wellesley, MA
American Committee for the David
Shapell College of Jewish Studies,
Brooklyn, NY
American Echo Chinese Institute,
Walnut, CA
American Foundation for the
Development of Nicaragua, Inc.,
Miami, FL
American Leadership Foundation,
Ruckersville, VA

American Literacy Network, Inc.,
Tarrytown, NY
American Methadone Treatment
Association, New York, NY
American Micro Institute, Inc.,
West Terre Haute, IN
American Museum of Entrepreneurs,
Inc., West Palm Beach, FL
Angel Land Child Care & Parent
Centers, Detroit, MI
Animals Museum, Venice, CA
Anne Walker Scholarship Fund,
New York, NY
Arlington Development Corporation,
Akron, OH
Art Spirit, Inc., New York, NY
Assisted Reproduction Foundation, Inc.,
Bedford, MA
Awareness Plus, Sherman Oaks, CA
Barbara Chasan Center for Creative
Approaches to Social Change,
Ames, IA
Berkeley Community Homes,
Oakland, CA
Bernard E. Shultz Foundation, Inc.,
Silver Spring, MD
BFI Human Services Foundation, Inc.,
Sacramento, CA
Bikeways Maui, Inc., Hana, HI
Blue Skunk Society, Inc., Mankato, MN
Bridges of DC, Inc., Washington, DC
Broken Tree One Room Cosmos School
House Research Initiative, Inc.,
Kintnersville, PA
Building Blocks Non-Profit Housing
Corporation, Royal Oak, MI
Bushwick United Community Service
Council, Inc., Brooklyn, NY
Cal Community Housing, Oakland, CA
California Association of American
Physicians & Surgeons Educational,
Torrance, CA
California Street Corporation,
Needham, MA
Californians Against Fraud,
San Francisco, CA
Carolyn Brown Reading Academy,
Bellevue, WA
Cedarmore Corporation, Freeport, NY
Center for National & International
Community Management,
Wilberforce, OH
Center on Deafness Inland Empire, Inc.,
Los Angeles, CA

Charleston Community and Family Development Corporation, Charleston, WV
 Chicago Pet Museum, Chicago, IL
 Children of the Son, Cotopaxi, CO
 Christ, Inc., Rockford, IL
 Christian Research and Resource Center, Raleigh, NC
 Citizens Against Domestic Violence, Inc., New York, NY
 Clarkston Community Museum Foundation, Inc., Clarkston, MI
 Coalition for a Healthy and Responsible Georgia, Smyrna, GA
 Community Coalition to Restructure P S 76, Inc., Brooklyn, NY
 Community Youth Services, Jackson, MS
 Concerned Citizens Commission on Pornography and Obscenity, Hesperia, CA
 Contemporary Art for America, New York, NY
 Creative Decisions Foundation, Pittsburgh, PA
 Cutler-Orosi Seniors, Cutler, PA
 Desai Charitable Foundation, Inc., Wayne, NJ
 Development Partners for Eastern Europe, Inc., Quincy, MA
 Diamond Community Development Group, Portage, MI
 Discover Education Corporation, Tulsa, OK
 Disowned Children of America Foundation, Union City, GA
 DMH-Ohio, Inc., San Diego, CA
 Don's Big Picture Ministries, Inc., South Chicago Heights, IL
 Education for Alternative Economics, Philadelphia, PA
 Eisenhower Durr Ministries, Inc., Magee, MS
 Epsilon Education Foundation, Washington, DC
 Ethnographic and Environmental Science Institute, Berkeley, CA
 Experience G.R.A.C.E. Foundation, Plymouth, MN
 Family Options Resource Center, Laguna Beach, CA
 Family Restoration Centers, Los Angeles, CA
 Film Source, Inc., Bethesda, MD
 Fort Rucker Community Foundation, Fort Rucker, AL
 Fowler Middle School, Tigard, OR
 Franklin H E L P Center, Inc., Hawthorne, FL
 Franklin-Southampton Literacy Council, Franklin, VA
 Friends of White Park Trust, Concord, NH
 Full Armor Ministries, Inc., Eveleth, MN
 Georgia Somali Community, Inc., Stone Mountain, GA
 Gillis Benevolent Tr, Waycross, GA
 Grant Elementary PTA 10-9-95, Tacoma, WA
 Greccio-Mountain Knolls Housing, Inc., Colorado Springs, CO
 Green Mountain Coffee Roasters Foundation, Waterbury, VT
 Happy Organization, New York, NY
 Health Care Education Institute, Inc., Columbia, MD
 Helping Hands of Cleveland, Inc., Cleveland, OH
 Hill Top Personal Care Home, Inc., Decatur, GA
 Holley Martlew Archaeological Foundation, Philadelphia, Pa
 Hosanna in the Highest, Inc., Charleston, SC
 Ighodaro Foundation, Bern, Switzerland
 Imagination Foundation, Mill Valley, CA
 Institute for Community Development and Transition, Inc., McPherson, KS
 J. Shammah International Foundation, San Jose, CA
 Jewish Registry, Inc., Riverdale, NY
 John J. Wagner Ministries, Inc., Cooper City, FL
 Kan Research Institute, Corrales, NM
 Cathedral Community Development, Inc., Tampa, FL
 Kiddy's Little Den, Lake Charles, LA
 Kingfisher Flat Foundation, Santa Cruz, CA
 La Mesita Foundation, Inc., Meza, AZ
 Lasco Foundation, Inc., Tacoma, WA
 Leadership Paradigms, Inc., Rochester Hills, MI
 Legal Services for the Elderly, Inc., New York, NY
 Life Skills Learning Center of Woodland, Inc., Woodland, CA
 Lone Peak Institute, Orem, UT
 Louis Lotstein Library Fund, Inc., Stamford, CT
 Louisville Association of Music Performers, Inc., Louisville, KY
 Love Outreach Training Center, Incorporated, Morris, IL
 McCrary Economic Development, Inc., Belle Glade, FL
 Mel Farr Scholarship Foundation, Oak Park, MI
 Mid-Michigan Cooperating Educational Fund, East Lansing, MI
 Model-As, Inc., Palm Beach, FL
 Mother of the Year, Dallas, TX
 Multidimensional Lifespan Institute, Providence, RI
 Muslim Youth & Young Adult Organization, Inc., Omaha, NE
 Mustard Seed Korean Community Service Center, Inc., Palisades Park, NJ
 MWP Funds, Farmington Hills, MI
 NA Keiki Hoa Hanau, Mililani, HI
 National Center for the Performing Arts, Compton, CA
 National Charitable Partners, Inc., Washington, DC
 National Issues Forum Institute, Dayton, OH
 National Network for Women in Prison, San Francisco, CA
 Neighbors United, Inc., River Beach, FL
 New Life Transformation Christian Homes, Los Angeles, CA
 New St. Paul Community Outreach Development, Inc., Cincinnati, OH
 New Visions Social & Clinical Services, Inc., Milwaukee, WI
 Newport Municipal Charitable Improvement Fund, Inc., Newport, RI
 Normanstone Foundation, Washington, DC
 Nosotros Political Leadership and Educational Institute, Salt Lake City, UT
 Ocular HIV Study Group, Inc., New York, NY
 Old Dominion Telecine Productions, Inc., Arlington, VA
 One Billion in One, Inc., Missouri City, TX
 Operation Outreach, Detroit, MI
 Operation Shield, Inc., Fords, NJ
 Orange County Deaf Equal Access Foundation, Inc., Los Angeles, CA
 Our Happy Homes, Inc., Houston, TX
 Panhandle Land Conservancy, Inc., Cornwall, NY
 Parsons Community Service Fund, Inc., Parsons, KS
 Phi Chapter of Tau Kappa Epsilon Educational Foundation, Inc., Columbus, NE
 Phifer Adolescent Treatment Center, San Leandro, CA

Phoenix Housing Corporation,
Washington, DC
Piedmont Housing Solutions
Corporation, York, SC
Presland, Inc., Grass Valley, CA
Quality AFC Home, Inc.,
Pontiac, MI
RAQC Clean Air Fund, Denver, CO
Reach One Teach One of America,
Tuskegee, AL
Reaching Out Ministries, Inc.,
Fayetteville, NC
Recovery King Sanctuary of God,
Philadelphia, PA
Restore to Hope, Bloomington, CA
Robert Thomas Affordable Housing
Corporation, Lorain, OH
Rose Park Community Council,
Salt Lake City, UT
Rotary Club of Winters Community
Foundation, Winters, CA
San Francisco Episcopal High School,
Inc., San Francisco, CA
Science and Spirit Resources, Inc.,
Geneva, IL
Seed the World, Inc., Grand Rapids, MI
Sheltering A Nation II, Inc., Austin, TX
Sheridan Place 1 Tenant Council,
Detroit, MI
Sierra Community Access Television,
Inc., Placerville, CA
Signature Ministries, Inc., Dallas, TX
Sola Scripta Project, La Quinta, CA
Southern California BIA Educational
Foundation, Diamond Bar, CA

St. Paul Economic Development, Inc.,
Riviera Beach, FL
Stand By Me, Inc., Waterbury, CT
Statistical Patient Input, Inc.,
Norfolk, CT
Stephanie Silverman Dance Fund,
New York, NY
Student Scientific Discovery Foundation,
Chicago, IL
SVC Excel Housing Development Fund
Corp., New York, NY
Synergy Works, Inc., Stone Ridge, NY
Talent Alliance Charitable Foundation,
Morristown, NJ
Tallahassee Area FPA, Inc.,
Tallahassee, FL
Tau Delta Phi Scholarship Fund, Inc.,
Northfield, IL
Teens in Touch, Clarksville, TN
Tender Care Guest Home, Perris, CA
Three Parks Foundation, Seattle, WA
Trade Policy Institute, Burke, VA
Tri-County GLAD, Los Angeles, CA
Unilife Mission, Los Angeles, CA
United Men of Hollandale,
Hollandale, MS
United States Wittenberg Foundation,
Edina, MN
Urban Development & Technology
Center, Chicago, IL
Vietvets Family Project, Mill Valley, CA
Visions for Human Development,
Chicago, IL
Walnut Street Music Festival,
Springfield, MO

Welcome Home Ministries, Inc.,
Jacksonville, FL
West 49th, Inc., Rumley, MI
West Bend Clinic Foundation, Inc.,
West Bend, WI
Western Massachusetts Veterans of
Color, Inc., Springfield, MA
Westside Track Club, Inc.,
Louisville, KY
White Castle Economic Development
Corporation, White Castle, LA
Wilson Family Ballfield Foundation,
Gloucester, MA
World Orthopedic Research and
Development Foundation,
Scottsdale, AZ
Youth Empowerment Services,
Los Angeles, CA

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.