

Foundations Status of Certain Organizations

Announcement 2002-70

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:

22nd Street Martin Luther King Chess Academy, Inc., Tampa, FL
Actual Reality, Inc., Worthington, OH
AD Gentes, Inc., Tipp City, OH
Africa Help, Inc., Nairobi, Kenya
African American Jazz Preservation Society of Pittsburgh, Pittsburgh, PA
African Heritage Playhouse Theatre, Hackensack, NJ
Agonis Club of Columbus, Inc., Columbus, OH
American Foosball Association, Inc., Gainesville, FL
American Foundation for the Arts, McLean, VA
Angels in Overalls, Inc., Pittsburgh, PA
Anointed Christian Communications, Inc., Erie, PA
Antenna Arts Association, Inc., Cincinnati, OH
Art League of Cincinnati, Cincinnati, OH
Assisted Living Healthcare, Inc., Atlanta, GA
Association for the Elderly in Ofakim, Ofakim Israel, MD
Bash Association, Eaton, OH
Beach Historic Neighborhood Association, Inc., Savannah, GA
Bedouin Source Preservation & Research Center, Inc., Ashdown, AR
Bible and Life Ministries, Inc., Tampa, FL
Bible Missionaries Fellowship, Groveport, OH
Bighorn BMX, Reno, NV
Boorda Foundation, Burke, VA
Brighter Days Association, Inc., Dayton, OH
California Wind Orchestra, Carmichael, CA
Cape St. George Lighthouse Society, Inc., Apalachicola, FL
Central Ohio Firearms Educational Center, Pickerington, OH
Charity Mission, Hillsboro, OH

Cherokee Operation Round-Up Tr, Centre, AL
Children and Family Ministry, Inc., Maineville, OH
Childs First Impression, Inc., Lauderhill, FL
Chillicothe City Schools Soccer Club, Chillicothe, OH
Christian Alliance Outreach, Inc., Columbus, OH
Cincinnati Forum for Architecture & Urbanism, Cincinnati, OH
Cincinnati Sports Academy, Cincinnati, OH
Cincinnati Student Athlete Foundation, Inc., Cincinnati, OH
Cincinnati Suns Baseball, Cincinnati, OH
Closing the War and Coming Home, Inc., Cincinnati, OH
Columbus Black Womens Health Project of Central Ohio, Inc., Columbus, OH
Columbus Merrick Society, Galloway, OH
Community Hope, Inc., Kettering, OH
Comunidad Latinos Unidos, Inc., Coatesville, PA
Courage House, Inc., Cincinnati, OH
Culkin Scholarship Foundation, Inc., Sarasota, FL
Customs-Trade-Finance Symposium of the Americas, Inc., Miami, FL
Darwinian Notions, Sunbury, OH
Delaware Area Prevention Institute, Delaware, OH
DMB Group Homes, Inc., Edgewood, MD
Downtown Theatre Classics, Cincinnati, OH
Eagle Wings Ministries, Huber Heights, OH
Eagles Nest Christian Counseling and Training Center, Decatur, GA
Eden Now Ecological Institute, Inc., Homestead, FL
Eikon Ministries, Inc., Memphis, TN
Entrepretech, Los Angeles, CA
Federation of Families for Childrens Mental Health of Central, Columbus, OH
First Born Outreach Center, Inc., Ft. Valley, GA
Gabriel Carrera International Ministry, Inc., Hartford, CT
Genesis Life Center, Inc., Albany, GA

Grace Brethren Boys God Builds Boys, Reynoldsburg, OH

Greater Cincinnati Basketball Hall of Fame, Inc., Cincinnati, OH

Greater Cincinnati Cancer Registrars Association, Cincinnati, OH

Greater Cincinnati Housing Alliance, Inc., Cincinnati, OH

Greater Pittsburgh Community Leaders Prayer Breakfast, Pittsburgh, PA

Greater Southwest Arts Council, Columbus, OH

Heartlife Ministries, Inc., Huntingdon, PA

Henry Bailey, Inc., Snellville, GA

Hilltop Historical Society, Columbus, OH

Hispanic Association of Lucent Technologies Employees, Inc., Columbus, OH

Hocking Valley Water Safety Council, Logan, OH

Holistic Health Learning Center, Inc., Lancaster, OH

Home Buying Consultants, Memphis, TN

Hope in Recovery, Warner Robins, GA

Horizon House Apartments, Inc., Gainesville, FL

Inner-City Brighter Life Foundation, Inc., Tampa, FL

Institute for Celtic Studies in America, Inc., Bethel Park, PA

Institute of Language and Culture, Inc., Montevallo, AL

Interlink Community Development Corporation, Miami, FL

International Institute for Lifestyle Change, Inc., Chevy Chase, MD

Invisible Force, Hattiesburg, MS

Jefferson Amphitheater Foundation, Free Union, VA

Jimmy Rice Center for Victims of Predatory Abduction, Inc., Bay Harbor Island, FL

Jonesborough Repertory Theatre, Jonesborough, TN

Kettering-Oakwood Exchange Foundation, Inc., Kettering, OH

Kiamsha Community Development Corporation, Inc., College Park, GA

Kingstar Foundation, Palm Beach, FL

League at NCR, Dayton, OH

Lock Out Child Krime-Innocents Defense Initiative, Inc., Lore City, OH

Logan Shankletown Schools Association, Concord, NC

Lords Angels Ministries, Miami, FL

Maryland Association of Urban Bankers Foundation, Inc., Columbia, MD

Maryland Rockets All-Star Cheerleaders, Glen Burnie, MD

Middletown Economic Development Foundation, Middletown, OH

Midwest Rugby Development Foundation, Cincinnati, OH

Mid-South Aids Mastery Foundation, Memphis, TN

Migrant Farmworkers Connection, Inc., Dayton, OH

Miracle Makers, Columbus, OH

Miracles Aids Network, Inc., Douglasville, GA

Missions Medicine & Mankind, Columbus, OH

Mississippi Brain Tumor Foundation, Inc., Jackson, MS

Missouri Theatre Building Trust, Columbia, MO

Mixteco Ballet Folklorico, Houston, TX

Mohican Institute, Westerville, OH

Momazons, Inc., Columbus, OH

Monsterless Actors, Inc., New York, NY

Morning Star Community Care Center, Inc., Baltimore, MD

Mothers After Care Development, Inc., Durham, NC

Motorcycle Safety Fund of Arizona, Inc., Huachuca City, AZ

Multicom Buddhist Society, San Mateo, CA

Multi-Cultural Family & Youth Enrichment Program, Lincoln, NE

Murree Christian School Alumni Association, Inc., Atlanta, GA

Music Hall Foundation, Inc., St. George, UT

NA Wahine Ekolu Archaeology, Wailuku, HI

National Association for Education and Training, Inc., Greensboro, NC

National Council on Alcoholism and Drug Dependence Sonoma County, Rohnert Park, CA

Native American Long House Society, Inc.,-Keeper of the Spirit-Six Nation, Valley Stream, NY

Natural Products and Glycotechnology Research Institute, Durham, NC

N C Community Programs Administrative Services, Raleigh, NC

Neighborhood Care Outreach, Oakland, CA

Neighborhood Empowerment Council, Inc., Columbus, OH

Neshoba County Pro-Miss Team, Inc., Philadelphia, MS

New Bridge Concepts, Inc., New York, NY

New Horizons Chamber Ensemble, Inc., Baltimore, MD

New Life Ministries of Oxford, Inc., Oxford, AR

New Pathways, Inc., Steven Points, TX

New Richmond Advisory Council Family Childrens First, New Richmond, OH

Next Step, Inc., Nashville, TN

North Carolina Heritage, Inc., Raleigh, NC

North Wabash Community Association, Lakeland, FL

Northbay Gay and Lesbian Community Services Project, Sonoma, CA

Northern New Mexico Health Care Alliance, Inc., Las Vegas, NM

NVCSS Bechelli Lane, Inc., Redding, CA

NVCSS Hartford Place, Inc., Redding, CA

Ocean Gate Home and School Association, Ocean Gate, NJ

Oceanic Rescue Research, Seattle, WA

Ohio Food Policy & Anti-Poverty Action Center, Reynoldsburg, OH

Ohio Taekwondo Association, Inc., Columbus, OH

One Church One Child of Oregon, Portland, OR

Opera in the Hills, Fremont, CA

Opportunity Closet, Inc., Cincinnati, OH

Organization for Urban & Rural Health & Nutritional Development, Atlanta, GA

Orlando International Fringe Festival, Inc., Orlando, FL

Overseas Ukranian Russian Soul Winning, Inc., Statesboro, GA

Pacific Bays Youth Corps Foundation, Mt. View, CA

Pacific Northwest Housing Resources, Seattle, WA

Paine College National Alumni Association, Inc., Augusta, GA

Palmdale Education Foundation, Palmdale, CA

Pamlico Area Community Educators, Belhaven, NC

Parent Teacher Student Organization of Rich Rap School, Phoenix, AZ

Patania Eiland & the Fayetteville Community Mass Choir, Fayetteville, NC

PEDI Education Alliance,
 The Woodlands, TX
 Pelican State Child Care Association,
 Inc., Maringouin, LA
 Pet Rescue Foundation, Inc.,
 Glen Allen, VA
 Pet Search, Washington, PA
 Petaluma Community Access, Inc.,
 Petaluma, CA
 Pittsburgh Instrumental Instruction
 Program, Sewickley, PA
 Plasma at Cincinnati, Louisville, KY
 Podiatric Research Society Corporation,
 S. Miami, FL
 Pookies House, Rough Ready, CA
 Positive Image Enterprise, Lynwood, CA
 Potomac Valley Therapy Associates, Inc.,
 Ellicot City, MD
 PPEP First American Resources &
 Services Corporation, Tucson, AZ
 Prahlad Foundation, Inc., Atlanta, GA
 Primary Stafford Organization of Parents
 and Teachers, Stafford, TX
 Private Industry Council of Louisville
 and Jefferson County, Inc.,
 Louisville, KY
 Project Enterprise, Inc., San Mateo, CA
 Project Familybuild, Inc., Miami, FL
 Promoting Economic Advancement and
 Career Education, Triangle, VA
 Rachels Disabled Children Foundation,
 Vallejo, CA
 Rainbow Ring Society, Inc.,
 Lake Havasu City, AZ
 Reach Ministries, Cincinnati, OH
 Reaching Out to People Through
 Education, Jackson, MS
 Recovery and Beyond, Altadena, CA
 Red Ribbon Fund, Washington, DC
 Regional Information Center of Southern
 California, Los Angeles, CA
 Renewed Life Providers, Kailua, HI
 Renewed Recovery Home, Fresno, CA
 Resort at Squaw Creek Charities
 Foundation, Olympic Valley, CA
 Respite Care, Incorporated,
 Beavercreek, OH
 Restoration Ministries International,
 State College, PA
 Rhema Christian Academy, Inc.,
 Navarre, FL
 Riding for Reading, Granite Bay, CA
 Robbin's Fund, Inc., Davie, FL
 Robert O. Finley III Foundation,
 Birmingham, AL
 Robinson Community Foundation,
 Pittsburgh, PA
 R.O.S.E. Cottage, Inc., Union City, PA
 Rotary Club Foundation of Keller, Inc.,
 Keller, TX
 Rural Emergency Services, Inc.,
 Sevierville, TN
 S & M Rejuvenation, Inc.,
 Jacksonville, FL
 Sacramento Chamber Orchestra
 Association, Inc., Sacramento, CA
 Safe Passage, Johnson City, TN
 San Francisco Medic One Foundation,
 San Francisco, CA
 Sandcastle Family Support Nursery,
 Walla Walla, WA
 Santas Photo Sleigh, Seattle, WA
 Save the Greenway, Salem, OR
 Science and Technology Advisory Group
 Foundation, Inc., Boca Raton, FL
 Second Mental Retardation Corporation,
 Dayton, OH
 Seesholtz Residential Services, Inc.,
 Bremen, OH
 Sequoyah Booster Club, Madisonville,
 TN
 Shekinah Enterprises, Inc., Fairfield, OH
 Sheridan USA Boxing Association,
 Sheridan, WY
 Shoemakers Christian Homes for
 Children and Adolescents, Inc.,
 Washington Court House, OH
 Sign Music Foundation, Inc.,
 Lewisville, TX
 Sino-US Joint Research Foundation,
 New York, NY
 Sistahs of Columbia County, Inc.,
 Lake City, FL
 SJ Skate, San Jose, CA
 Slaton-Bean Neighborhood Association,
 Inc., Lubbock, TX
 Smithville Elementary Booster Club,
 Smithville, TX
 Society of Photographic Art, Inc.,
 Plantation, FL
 Society of Russian American Culture,
 Houston, TX
 Society of Workers in Early Arts &
 Trades, Auburndale, FL
 Sounds of Saisa Institute of Vocal Jazz,
 Inc., Catonsville, MD
 South Charlotte Middle School Musical
 Arts Council, Inc., Charlotte, NC
 South Side Mission Project, Inc.,
 Columbus, OH
 Southeastern Ohio Civil War
 Roundtable, Cambridge, OH
 Southeastern Panthers Pee Wee Football
 Team, Londonderry, OH
 Southern California Lions-Quest Support
 Foundation, Los Angeles, CA
 Southwest Foundation for Inclusive
 Communities, Richardson, TX
 Southwestern Ohio Double Dutch
 League, Cincinnati, OH
 Spectrum Theatricals, Inc.,
 Cincinnati, OH
 Sports Society, Miami Lakes, FL
 Spring Lake Memorial Development
 Corporation, Spring Lake, NC
 Square One With Doug Murren,
 Redmond, WA
 St. Clair School PTO, Inc., Sanford, NC
 St. Paul Baptist Church Community
 Service Agency, Inc.,
 Baton Rouge, LA
 Star View Children and Family Services,
 Inc., Oakland, CA
 Stepping Out, Inc., San Francisco, CA
 Stratford Art Works, Inc., Tucson, AZ
 Sullivan County Character Counts, Inc.,
 Kingsport, TN
 Sunrise HIV-Aids Coalition of the
 Antelope Valley, Lancaster, CA
 Sunset Apartments, Inc., Gainesville, FL
 Synergy Integrating Community Health
 Education Emp & Human Svs,
 Oakland, CA
 Tarpp Teamwork Ability & Resources
 Promoting Progress, Denver, CO
 Tellers of Tales, Chattanooga, TN
 Terre Haute Childrens Choir, Inc.,
 Terre Haute, IN
 Thin Air Magazine, Flagstaff, AZ
 Third Mental Retardation Corporation,
 Dayton, OH
 Thunder Mountain PTO Kids Activities,
 Grand Junction, CO
 Tigard School District 23J, Tigard, OR
 Tiger Medic Comprehensive Human
 Health Service, Oakland, CA
 Tim Wilson Ministries, Inc., Valrico, FL
 Tobacco Valley Youth Center,
 Eureka, MT
 Tomball Intermediate School PTO, Inc.,
 Tomball, TX
 Toni Morrison Society, Inc.,
 Decatur, GA
 Transexual Research Associates in the
 Natural Sciences, Inc., San Jose, CA
 Tri-County Eagles, Cincinnati, OH
 Triumph Foundation,
 West Palm Beach, FL
 Trueblood Theatre Ensemble, Inc.,
 New York, NY
 Tulare County Sheriffs Police Activities
 League, Visalia, CA
 Tuscola High School Parent Teacher
 Organization, Inc., Waynesville, NC

Tyrone Hill Charitable Foundation,
Cincinnati, OH
Ukrainian Dancers of Miami, Miami, FL
Union City Schools Foundation, Inc.,
Union City, TN
United States Capitol Police Retired
Officers Foundation, Inc.,
Crofton, MD
University of Oklahoma Research
Corporation, Norman, OK
University Womens Club of the
University of Colorado at Boulder,
Boulder, CO
Urban Economic Redevelopment
Institute of Kansas City,
Kansas City, MO
Urban Housing Foundation,
Philadelphia, PA
Valley Football Club, Inc., Corvallis, OR
Venice for a Positive Change,
Hawthorne, CA
Villa Madonna, Inc.,
Palm Beach Gardens, FL
Volley Heat Volleyball Club, Inc.,
Overland Park, KS
Volunteer Center, Hampton, VA
Wards Taekwondo Junior Olympic Team,
Red Wing, MN

Warm Hands Warm Hearts, Inc.,
Lancaster, OH
Warriors Baseball Club, Fort Worth, TX
Way of Life of NJ, Inc., East Orange, NJ
Weld Citizen Action Network, Inc.,
Greeley, CO
Weldon H. Smith Foundation,
Richmond, VA
WES Watkins Area Vo-Tech Foundation,
Wetumka, OK
West Coast Ballet, Santa Barbara, CA
West Coast Veterans Agency,
Rockford, IL
West Point-Clay County Cultural-
Historical Arts Museum, Inc.,
West Point, MS
Western Alamance Middle School PTO,
Gibsonville, NC
Western Kentucky University Alumni
Association, Inc., Bowling Green, KY
Whitehaven-Oakhaven Youth
Development Program, Memphis, TN
Wilson Heights Community
Development Corporation, Inc.,
Charlotte, NC
Wits End Club, Seattle, WA
Wolves Unlimited, Inc.,
Saratoga Springs, NY

Womens Wisdom Project,
Sacramento, CA
Wood Elementary Dad's Club,
Arlington, TX
Wright County Family Enrichment
Team, Clarion, IA
Yahvah Enterprises, Inc., Rifle, CO
Yea, Inc., Maple Plain, MN
Youth of America, Inc.,
Silver Spring, MD
Zachary Raymond Gates Foundation,
Alvadore, OR

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.