Foundations Status of Certain Organizations

Announcement 2002–16

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:

25 Sanchez Tennants Association, San Francisco, CA A.H.T., Inc., Covina, CA AIDS Information Resources & Services, Hood River. OR AIDS — Sidalerte International. San Francisco, CA Alaska Nellies Historical Society, Inc., Moose Pass, AK Allen Temple Housing Corporation IV, Oakland, CA Alternative Therapies Resources, San Francisco, CA American Institute of International Studies, Union City, CA American Stroke Association, San Juan Capistrano, CA Anchornet, Incorporated, Anchorage, AK Anioma Association of Northern California, Oakland, CA Anthony J. Maxwell Center, Oakland, CA Anthony Newman & J.J. Birden Instructional Football Camp, West Linn, OR Anti-Tobacco Industry Coalition, Milwaukie, OR Art Abram Swing Machine, Estacada, OR

Association for Intergenerational Cooperation AIC, Bellingham, WA Bay Area Young Entrepreneurs, San Francisco, CA Belle Haven Against Drugs, Menlo Park, CA Blue Eagle Foundation, Redwood City, CA Brokers Development Company, Inc., Oakland, CA Cans for Christ Ministries, Long Beach, CA Cedco Charities Foundation, Inc., North Bend, OR Center for Bioregional Conflict Resolution, Santa Cruz, CA Chaparral Youth Ranch, Inc., Palmer, AK Chinese-American Benevolent Association, Eugene, OR Cinema Preservation Society, San Francisco, CA Classical Music of Northern California, Billings, MT Columbia County Community Network, Dayton, WA Compassion Works, Mountain View, CA Congress of Community Organizations, Menlo Park, CA Decennium Community Development Network, San Francisco, CA Donor Network, Oakland, CA Earth Net, Inc., Eugene, OR Eastburn Family Ministry, McKinleyville, CA Ecocorps, San Francisco, CA Economic Opportunities Corporation, Portland, OR Educational Video Foundation. Silverton, OR Equi-Therapy Resources, Portland, OR Fairnet, Inc., Fairbanks, AK Faith of our Fathers Radio Broadcast. Tiller. OR Fall Creek Ranch Foundation, Inc., Glide. OR Flower Company, Portland, OR Gil Mendelsohn Memorial Theater. San Francisco, CA Gold Star Alaska Races, Inc., Wasilla, AK Gospel Music Hall of Fame Museum Foundation, San Francisco, CA Harold Stump Architectural Foundation, Berkely, CA Harvestshare, Eugene, OR Healing our Mother Earth, Torrance, CA

Helen Palmer Enneagram Archive Project, Oakland, CA Helping Others Win, Inc., Portland, OR Hieu Liem-Eccar Incorporation, Portland, OR Holistic Village, Oakland, CA Honey Bear Child Care Corporation, Oakland, CA House of Rahab, Portland, OR Hub City Music Association, Inc., Albany, OR Inner Mountain Wilderness Education Center, Haines, AK Institute of Native Culture and Communication, Sausalito, CA International Hotel Senior Housing, Inc., San Francisco, CA International Special Effects Museum, San Francisco, CA International Wisdom Hsiang Kung Association, Inc., San Francisco, CA Jami-Douglas Housing Corp., Juneau, AK Jenny Lind Prospectors, Valley Springs, CA Joma, Inc., Oakland, CA Ketchikan Housing, Inc., Ketchikan, AK Ketchikan Urban Forest, Inc., Ketchikan, AK Klamath Basin Amateur Softball Association, Klamath Falls, OR Klamath Unit Donation Fund, Klamath Falls, OR Korean-American Pride Association Foundation, Santa Clara, CA L & L Childrens Home, Inc., Oakland, CA Lady of Grace Shrine, Portland, OR Latin American Film Society, San Francisco, CA Legacy From the Heart, Eugene, CA Liberty National Monument, Inc., Salinas. CA Lois Thompson Housing Project for Challenged Citizens, Portland, OR Love Living Communities, Portland, OR Loving Hearts and Helping Hands, Eugene, OR Lyle Baker Veterinary Scholarship Board, Sonora, CA Mackenzie Ministries, Oklahoma City, OK Malheur Butte Productions, Ontario, OR Marysues McKenzie Meals, Walterville, OR Mercer Island Recreation Services Foundation, Mercer Island, WA

Michael Dorcy Rehabilitation Center, Oakland, CA Ministers Wives and Widows of San Francisco and Adjacent Cities, San Francisco, CA Mutual After Life Foundation, Westminster, CA New Leaf Institute, Oakland, CA North Street Soccer Club, Inc., Portland, OR Northern California SGML Users Group, San Francisco, CA Northwest Heritage Resources, Olympia, WA Northwest Youth Theatre, Hillsboro, OR Oakland Charities, Oakland, CA Off-Off Road Los Angeles, Tujunga, CA One Sky International Production, Inc., Anchorage, AK Open Heart Theatre, Corvallis, OR Oregon City Rotary Club Foundation, Oregon City, OR Oregon City Youth Sports, Inc., Oregon City, OR Oregon Korean Christian Community Center, Beaverton, OR Pact, Inc., Moorpark, CA Palmdale Youth Soccer League, Palmdale, CA Parents Helping Parents San Francisco, San Francisco, CA Pittsburg Alliance Ministerial, Pittsburg, CA Pray U S A, St. Petersburg, FL Project Moscow Medicine, Santa Maria, CA Rancho Folclorico Centro Social Portugues, El Sobrante, CA Random Acts of Love, Inc., Anchorage, AK Redwood Empire Hunter-Jumpers, Fortuna, CA Restoration House, Inc., Belmont, CA Rogue River Roundup, Ashland, OR San Andreas Youth Soccer Organization, Inc., Belmont, CA San Juan Childrens Fund, Friday Harbor, WA Searching the Scriptures, Sherwood, OR Sennin Foundation, Richmond, CA Shiloh Ranch Family Outreach, Grants Pass, OR Snell Development Group, San Leandro, CA Social Remotivations, Inc., Lafayette, CA Society for Ortho Molecular Health

Medicine-America, San Francisco, CA

Southern Oregon Barter Fair, Williams, OR Springfield Community Concert Band, Eugene, CA Stanford Alumni of Theta Delta Chi, Palo Alto, CA Steady Course, Portland, OR Supporters and Friends of Recovery Scholarship Fund, Beaverton, OR Survival Exchange Network, San Francisco, CA Tanana Valley Abate, Inc., Fairbanks, AK Terrell Brandon City Kids Fan Club, Inc., Portland, OR Tomorrow for Children. San Francisco, CA Trans Pacific Foundation, Inc., Portland, OR Ustawi a Non-Profit Corporation, Seattle, CA Valley Institute for Cancer Research, Inc., Northridge, CA Venus Art Literature Foundation, San Mateo, CA Vietnamese World Christian Fellowship, Garden Grove, CA Watch-Islam, Sunol, CA Whiteaker Foundation, Eugene, OR Workaholics Anonymous World Service Organization, Inc., Menlo Park, CA Wrangell Fire Fighters Association, Wrangell, AK

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.