

Foundations Status of Certain Organizations

Announcement 2002-28

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 pre-

sumption 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:

66th Avenue Apartments, Inc.,
Long Beach, CA
Advancement Plus, Inc., Cambridge, MA
Aid for Asian Women, Van Nuys, CA
Ambassador of Peace, Los Angeles, CA
American Job Self Help, Inc.,
Gardina, CA
Anahola Homesteaders Council,
Anahola, HI
Armenian Chamber Music Association,
Van Nuys, CA
Arts in Performance, Honolulu, HI
Baseball Alliance of Hawaii, Inc.,
Honolulu, HI
B B S L E, Inc., Orange, CA
Bell Social Service Enterprise,
Pomona, CA
Better Living Centers, Tarzana, CA
B H T, Inc., Chicago, IL
Buxmont Christian Educational Institute,
Inc., Telford, PA
Campus Concerts, Torrance, CA
Center for Authentic Church Growth,
Duarte, CA
Center for Minority Professional
Development, Inc., New York, NY
Center for Self-Sufficiency, Inc.,
Silver Spring, MD
Cert Advisory Committee,
Sherman Oaks, CA
Church Helping Urban Restoration of
Community & Home, Inc., Detroit, MI
Clinton Township - Yasu City Cultural
Exchange Board, Inc.,
Clinton Township, MI
Community Action Substance Abuse of
West Sacramento, Inc.,
Sacramento, CA
Community Housing for Exceptional
People, Inc., Los Angeles, CA
Community Information and Resource
Center, Inglewood, CA
Counseling Response to End Abuse,
Van Nuys, CA
Docs Educational Learning Center, Inc.,
Riverdale, GA
Downtown Gay & Lesbian Alliance,
Los Angeles, CA
East Hawaii Blues Association,
Kurtistown, HI
Ekolu Mea Nui, Pualani, HI
Eureka Business Center, Inc.,
Clayton, LA
Filipino-American Professional Care
Services, Inc., Los Angeles, CA
Focus on AIDS, Los Angeles, CA
Food for Body & Soul, Glendale, CA
Foundation for Youth Enhancement,
El Cajon, CA
Friends of the Greek Theatre,
Van Nuys, CA
Gah Productions, Inc., Blytheville, AR
Global Korean Network of Los Angeles,
Inc., Beverly Hills, CA
Gospel Mission International,
Cerritos, CA
Grace House Association, Honolulu, HI
Grace Shelter of the Antelope Valley,
Inc., E. Palmdale, CA
Greater Expectations in Transition,
Anchorage, AK
Hale Mahaolu Eono, Inc., Kahului, HI
Hawaii Athlete Development Fund, Inc.,
Honolulu, HI
Hawaii Festival of Wheel, Honolulu, HI
Health Care & Policy Institute,
Boston, MA
Heritage Resources II, Inc., Mercer, PA
Higgs Institute, Houston, TX
High Desert Youth Football,
Lancaster, CA
Hispanic Latino Heritage Month,
Los Angeles, CA
Homeward Bound for Homeless
Families, Inc., Los Angeles, CA
Hoxworth Ministries, Inc., Mexia, TX
ICI of Oregon Foundation, Dallas, OR
Institute for the Diffusion of Sufi Ideas,
Inc., Los Angeles, CA
International School of Beijing
Foundation, Princeton, NJ
Irano-American Friends Society,
Los Angeles, CA
Job Brigade, Las Vegas, NV
Ka'Ohana O Kahikinui, Inc., Haiku, HI
Kau Baseball Booster Club, Pahala, HI
Kids Voting MIB, Inc.,
Mountain Iron, MN
Kidz Zone Children Center,
California City, CA
Leeward Oahu Bobby Sox Softball
League, Waipahu, HI

Lend-A-Hand Foundation,
Los Angeles, CA
Liberation Videos, Inc., Brooklyn, NY
Lightning Strike-Electric Shock
Survivors International, Inc.,
St. Petersburg, FL
Los Angeles Chapter of the National
Society for Performance & Instruct,
Pasadena, CA
Louis B. Johnson, Incorporated,
Marina Del Rey, CA
Lurling Gardens Tenant Association,
Canoga Park, CA
Majestic Harmony, Inc., Bronx, NY
Malibu Aquatics Club, Malibu, CA
Marge Leone Ministries, Glendale, CA
Marine Life Institute for Research and
Studies, Kailua, HI
May-West Roxbury Residences, Inc.,
Norwood, MA
Mile High Childrens Center, Inc.,
Aurora, CO
Nasung Kyomin College,
Los Angeles, CA
National Conference of Korean-
American Leaders, Honolulu, HI
National Foundation on Gerontology for
Teaching, Research and Special
Studies, San Antonio, TX
National Traditionalist Foundation, Inc.,
New York, NY
New Direction Youth Services, Inc.,
Los Angeles, CA
Next Generation Productions,
Winnetka, CA
Noir Educational Foundation, Inc.,
Los Angeles, CA
Nomads 1800 a Not-For-Profit Arts
Center, Marina Del Rey, CA
Northern Heights Tenants Organization,
Glasgow, MT
Oxford-Sumner County Historical
Museum, Inc., Oxford, KS
P. A. C. E. S. - Performing Arts and
Cultural Exchange Studios,
Kealahou, HI
Pathways of Higher Learning, Inc.,
Los Angeles, CA
PEP Educational Support, Inc.,
Indianapolis, IN
Pitcairn High School Alumni-R.J.
Conrad Scholarship Fund, Inc.,
Oakmont, PA
Portland Computer Training Institute,
Beaverton, OR
Potawatomi Creative Playground Project,
Inc., South Bend, IN

Prescription for Healing Medical
Practice, Inc., Long Beach, CA
Prince Albert Foundation, Princeville, HI
Project Earth, Inc., Eugene, OR
P. U. L. S. E., Jackson, MI
Reflections of Real Life, Inc.,
San Diego, CA
Revive Ministries, Arcadia, CA
Rogelio Flores Foundation,
Los Angeles, CA
Rose Petroff Foundation,
Fair Oaks Ranch, TX
Rotary Club of Hanalei Bay Foundation,
Hanalei, HI
Saint Jude Project Loaves and Fishes,
Taluca Lake, CA
Samaritan Way International, Inc.,
Dallas, TX
San Francisco Community AHEC,
San Francisco, CA
Save our Earth, Inc., Eugene, OR
SCSELA Housing & Entrepreneur
Development, Inc., Dana Point, CA
Second Generation of Los Angeles,
Los Angeles, CA
Seek Ye First Ministry,
West Lebanon, NH
Society for the Preservation of
Homeopathic, Los Angeles, CA
Street Smart System of Selfdefense, Inc.,
Pukalani, HI
Students Interactive Fellowship Union,
Incorporated, Long Beach, CA
Tanner House a Public Benefit
Corporation, Lancaster, CA
Terralumina, Inc., Wilmington, DE
Terrell Brandon Foundation, Inc.,
Portland, OR
Texas Capital Litigation Assistance
Project, Inc., Austin, TX
Theater for Youth Midwest, Inc.,
Michigan City, IN
Thomas Group Home, Long Beach, CA
Tigara Educational Foundation, Inc.,
Point Hope, AK
Tommys House Venice,
Santa Monica, CA
Trivalley Indian Medical Association,
Inc., Glendale, CA
Unutoa Home Care Providers,
Los Angeles, CA
UWICR, Encino, CA
Venice Oakwood Crises Center,
Venice, CA
Victory Community Outreach Project,
Inc., Los Angeles, CA
Victory for Children Foundation, Inc.,
Portland, OR

Village Community, Inc.,
Chattanooga, TN
West Valley Community Development
Corporation, Canoga Park, CA
Western Educational Alliance Corp.,
Fresno, CA
Writers Lab, Los Angeles, CA
Yesterdays Artifacts, Inc.,
Tallahassee, FL
Yorkshire Non-Profit Housing
Corporation, Los Angeles, CA
Youth Educational Support Services,
Inc., Van Nuys, 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.