## Foundations Status of Certain Organizations

## Announcement 2002–66

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: 7-12 Model Aviation Youth Academy, Long Beach, CA A-Home, Inc., New Orleans, LA Acadian Memorial Foundation, Inc., St. Martinville, LA Adventures in Art, Inc., Ft. Worth, TX African-American Community Entrustment, San Francisco, CA African American Portrait Collection. Inc., Sacramento, CA Aha Mele 'O Ho 'Omau, Honolulu, HI Alberta Street Apartments Preservation, Inc., Wilsonville, OR Alianza Deministerios Evangelicos Nacionales, Costa Mesa, CA Aloha Park Preservation, Inc., Wilsonville, OR Alpha Community Housing Development, Inc., New Orleans, LA Alpha Reading & Tutorial Services, Royal Palm Beach, FL Alumni Basketball Camp, Inc., Norman, OK Angels Anonymous of Horizon Hospice, Inc., Meridian, ID Animal Welfare Council. Weatherford, TX Arc Marion New Hope Foundation, Inc., Ocala, FL Aromas San Juan Bautista Community Schools Foundation. San Juan Bautista, CA Ascension Theatre, Inc., New York, NY Autumn Glow Alzheimers Care Home, Inc., San Francisco, CA **Axumite Community Development** Corporation, Stockton, CA B. J. Hill and Associates, Inc., Fayetteville, NC Babes and Tots Child Care, Inc., Mountain Home, AR Backdoor Institute of Disability Enabling Resources & Services, Inc., Sacramento, CA Baltimore County Health Council, Towson, MD Barbour County Family Resource Network, Inc., Phillippi, WV Barcap of Florida, Inc., Sarasota, FL

Bilton Head, SC Behavioral Impact Counseling Services, Inc., Mission Hills, CA Benedictus, El Cajon, CA Clevelland County Friends of the Fairgrounds, Inc., Norman, OK Clover Hill Area Teen Center, Inc., Midlothian, VA Coastal Health & Fitness, Inc., Coleville High School PTSO, Coleville, CA Coleville, CA Coleville, CA Coleville, Theatre Company, Winston Salem, NC Coloralo Inhalant Abuse Program, Inc., Denver, CO Colquit County, Senior Consortium, Inc., Multuric, GA Columbus, GA Columbus
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Central Coast Theater Works, Inc.,  Covenant Word Ministries, Inc.,  Winchester Kentucky, Winchester, KY
Santa Cruz, CA  Dallas, TX  Fannin County High School Tip-Off  County Trail DTF Toward AZ
Central High Choral Booster Bunch,  Coyote Trail PTF, Tucson, AZ  Club, Inc., Mineral Bluff, GA  Coyote Trail PTF, Tucson, AZ  Club, Inc., Mineral Bluff, GA
Inc., Phoenix, AZ  Crawford Center, Inc., Miami, FL  Central Valley Youth Services, Inc.,  Crime Prevention Boosters,  Crawford Center, Inc., Miami, FL  Few-Fund for Education Research and  Training, Washington, DC
Central Valley Youth Services, Inc., Crime Prevention Boosters, Training, Washington, DC Stockton, CA Nashville, TN First Night Phoenix, Inc., Tempe, AZ
Charles Apartments Housing  Crossroads Riding Center, Inc.,  Five Forks Commemorative Committee,
Charles Apartinents Housing  Corporation, Gilroy, CA  Alexandria, LA  Prince George, VA
Charleston Rotary Fund, Charleston, SC Cuarto Centennial Project Corporation, Florence County Association of
Chesapeake Bay Educators, Weems, VA  Albuquerque, NM  Educational Office Professionals,
Child Safety Net of Southern California, Cuban Cultural Group, Inc., Miami, FL Lake City, SC
Los Angeles, CA  Cultural Movement, Inc., Goldsboro, NC  Focus on Children, Inc., Durham, NC

Folsom St. Interchange,	High Peaks Educational Group, Inc.,	Las Vegas Vecindario De Esperanza
San Francisco, CA	Boulder, CO	Resident Council, Las Vegas, NM
For the Children, Mountain View, MO	Highland Park Community Development	Latino American Economic Development
Foundation for Students Education,	Corporation, Pasadena, CA	Institute, Hollywood, CA
Easton, MA	Hilo Medical Center Foundation,	Latinos Unidos for Alcohol and Drug
Fourth of July Celebration at Hansen	Hilo, HI	Services of Monterey County,
Dam, Sun Valley, CA	Historic Entertainment and Repertory	Castroville, CA
Friends of Mallory Square, Inc.,	Organizational Society,	Leland College Development
Key West, FL	Morrisville, NC	Corporation, Baton Rouge, LA
Friends of Santa Clara Soccer Park,	Hmong International Culture Reunion,	Liberty Bells Group, Hopewell, VA
Santa Clara, CA	Inc., Fresno, CA	Life Care Institute, Inc., Boseman, MT
Friends of the Civic Arts Plaza,	Homebound Remembered, Inc.,	Life Net Ministries, Richmond, VA
Thousand Oaks, CA	Lubbock, TX	Lincoln County Housing Coalition, Inc.,
Friends of the Fairfax City Library,	Hope Connection, Mission Hills, CA	Davenport, WA
Fairfax, VA	Housing Effort, Inc., Louisville, KY	Literacy Initiatives & Family Endeavors,
Friends of the Ma Rainey Museum of	Houston Enhanced Enterprise	San Antonio, TX
the Blues, Inc., Columbus, GA	Community Governance Board,	Living Classrooms of Florida, Inc., Riviera, FL
Friends of the National Kidney	Houston, TX	Los Molinos Educational Endowment
Association, San Francisco, CA	Hub City Community Hospice,	Foundation, Los Molinos, CA
FSUS Sigma Chi Educational	Compton, CA	Louisiana Lacrosse Association,
Foundation, Inc., Tallahassee, FL Gardngs Favrp, Inc., Ft. Lauderdale, FL	Hui Kauhale, Inc., Honolulu, HI Imani House, Winston Salem, NC	Shreveport, LA
Gate Parents Group of the San Mateo	Inner City Youth, San Francisco, CA	Love Memorial Parent Teacher
Union High School District,	Institute for Behavior and Research, Inc.,	Organization, Lincolnton, NC
San Mateo, CA	Daphne, AL	Lovell Wyoming Educational
Gateway Apprenticeship Program,	Integrity Youth Enterprises, Inc.,	Foundation, Inc., Lovell, WY
Boulder, CO	Santa Maria, CA	Lower Umpqua Volunteers Luv, Inc.,
Geneseo High School Soccer Boosters,	International Baccalaureate Foundation	Reedsport, OR
Geneseo, IL	of Choctawhatchee H.S.,	Lyons Elementary Parent Teacher
Georgia Community-Based	Fort Walton, FL	Organization, Lyons, CO
Development, Inc., Atlanta, GA	Irby Adult Resources Center, Inc.,	Marc Carr Evangelistic Association, Inc.,
Georgia Mountains Private Industry	Pascagoula, MS	Sarasota, FL Marin People Care, San Rafael, CA
Council, Inc., Gainesville, GA	Irene Cardenas Memorial Scholarship	Maryland Parent Teacher Organization,
Get Well Soon Day Care Program,	Fund, Del Rio, TX	Phoenix, AZ
Aloha, OR	J. W. Williams Neighborhood Center,	Maui Tongan Association, Kahului, HI
Glenoak Golden Eagel Kick Off Club,	Memphis, TN	McKendree Vilage Home Health, Inc.,
Inc., Canton, OH	Jeffco First Steps for Children With	Hermitage, TN
Gods Kitchen, Inc., Boynton Beach, FL Golden Starfish Buddy Program,	Special Needs, Golden, CO JLWP Adult Day Care Center, Inc.,	MDC Today Foundation,
Medina, WA	Humphrey, AR	Oklahoma City, OK
Golden Triangle Deacon & Deaconess	Juvenile Drug Diversion Program,	Mead High PTSA, Tacoma, WA
Council, Beaumont, TX	Capitola, CA	Men of Moral Consciousness,
Great American Museum of History,	Kami Educational Corporation,	Wilson, NC
Carson City, NV	Fairbanks, AK	Merchants Development, Inc., Birmingham, AL
Group Opportunity, Inc., Richmond, CA	Keep the Kids Busy Foundation,	Mid-Ohio Community Information
Gulf Shore Literary Society, Inc.,	Jackson, MS	Network, Newark, OH
Naples, FL	Kent High Schools PTSA, Tacoma, WA	Mid-South Interventions & Solutions
H & L Charities, Nashville, TN	Kolours Dance, Inc., Atlanta, GA	Institute, Inc., Natchitiches, LA
Harbison West Elementary Parent	Korean Artist Association of Southern	Middletown Educational Foundation,
Teacher Organization, Columbia, SC	California, Los Angeles, CA	Middletown, CA
Hawaii Power Builders, Inc.,	La Cheim Psychological Treatment	Miracles Recovery Center, Inc.,
Honolulu, HI	Services, Inc., Oakland, CA	Houston, TX
Haywood County Agricultural &	La Joya Middle School PTC,	If an arganization listed share substitute
Activities Center Association, Waynesville, NC	Visalia, CA Labor Museum & Learning Center of	If an organization listed above submits information that warrants the renewal of
Help-Out, Texas City, TX	Michigan, Flint, MI	its classification as a public charity or as
Helper Intermountain Theatre,	Lakers Premier Soccer Club, Inc.,	a private operating foundation, the Inter-
Helper, UT	Mandeville, LA	nal Revenue Service will issue a ruling or
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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.