



RECEIVED FEB 11 2009

Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248558237
Feb. 10, 2009 LTR 4168C EO
37-1018692 000000 00 000
00021425
BODC: NOBOD

TREE FUND-TREE RESEARCH & EDUCATION
ENDOWMENT FUND
552 S WASHINGTON ST 109
NAPERVILLE IL 60540

023436

Employer Identification Number: 37-1018692
Person to Contact: Mr. Kammerer
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Jan. 30, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in January 1977, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations T