

**AGREEMENT  
BETWEEN THE NATIONAL ARBORIST FOUNDATION, INC. AND  
THE INTERNATIONAL SOCIETY OF ARBORICULTURE RESEARCH TRUST AND  
PLAN OF DISSOLUTION AND DISTRIBUTION OF ASSETS  
OF THE  
NATIONAL ARBORIST FOUNDATION, INC.**

The following sets forth the terms of an Agreement between The National Arborist Foundation, Inc., 3 Perimeter Road, Unit 1, Manchester, New Hampshire 03103, a not-for-profit corporation organized in and governed by the laws of the state of New York ("NAF"), and the International Society of Arboriculture Research Trust, P. O. Box 3129, Champaign, Illinois 61826, a trust organized in and governed by the laws of the state of Illinois ("ISART").

WHEREAS, NAF and ISART have determined that the purposes of the organizations are consistent;

WHEREAS, the parties have determined that the purposes for which the organizations were organized will be furthered by centralizing the resources and operations of the organizations;

WHEREAS, NAF is desirous of winding up its financial affairs, but continuing a presence in an integrated manner under ISART;

NOW, THEREFORE, NAF and ISART hereby agree as follows:

1. NAF will dissolve in accordance with the laws of the state of New York and in accordance with the laws of any other state in which it is registered to do business.
2. NAF will transfer all of its assets to ISART and wind up all of its business.
3. NAF will provide ISART satisfactory proof of the complete and proper dissolution and winding up of its affairs, including without limitation, opinions from its auditors and legal counsel that the dissolution of NAF is complete, and an affidavit of satisfaction of liabilities affirming that there are no existing or contingent liabilities which could be asserted against ISART.
4. ISART shall accept the assets of NAF, including, without limitation, monetary funds or the equivalent thereof to be used exclusively for charitable, scientific and educational purposes consistent with the ISART Trust Agreement, Section 501(c)(3) of the United States Internal Revenue Code and Section 170(c)(2) of the United States Internal Revenue Code, as amended from time to time.

5. Pursuant to Article VI of the International Society of Arboriculture Research Trust Agreement ("Trust Agreement"), ISART shall change the name of the Trust to reflect the purposes and recitals set forth in this Agreement.
6. At the first meeting of the Board of Trustees of the ISART after the execution of this Agreement, and consistent with Article VII of the Trust Agreement, the composition of the Board of Trustees of ISART will be changed to include all of the existing board members of ISART and all of the existing board members of the former NAF. In addition, two members of the Board of Trustees shall be appointed by the National Arborist Association ("NAA") and two members shall be appointed by the International Society of Arboriculture ("ISA"). One of the members appointed by each organization shall be a member of that organization's board of directors. The chairman of the Liaison Committee shall also be a member of the Board of Trustees.
7. There will be an executive committee of ISART formed to include the President, Vice President, Secretary-Treasurer, the Board of Trustees member who serves on the board by appointment by the ISA board of directors, and the Board of Trustees member who serves on the board by appointment by the NAA board of directors.
8. ISART shall receive any such assets and accept such property consistent with Article II of the Trust Agreement which requires disposition of income or principal only for charitable, scientific, or educational purposes as set forth therein.
9. In the event of and upon receipt of funds from the NAF Robert Felix Memorial Fund, ISART shall amend the Trust Agreement to describe the purposes of the Fund and shall designate a budgetary line for the appropriate accounting and administration of that Fund.
10. The Trust Agreement shall provide that a Robert Felix Memorial Fund is an endowment from which only investment earnings may be used to fund projects, scholarships and other appropriate educational endeavors.
11. The Trust Agreement and operation of ISART shall be amended as appropriate to create a committee to make recommendations concerning expenditures from the Robert Felix Memorial Fund. The committee will include members of the Robert Felix family or persons designated by the Robert Felix family will make recommendations to the Trust for the disbursement of the earnings from the Robert Felix Memorial Fund, it being understood that it would be a violation of the Trust Agreement to allow non-trustees to control the administration and disposition of any funds from the Trust, and that any such violation could jeopardize the status of ISART under Section 501(c)(3) of the United States Internal Revenue Code, as amended from time to time. In its consideration of disbursements from the Fund, the committee will use the guidelines stated in a letter from Patricia Felix dated November 11, 2000, a copy of which is attached to this Agreement as Exhibit A.

12. ISART will continue to be located in Champaign, Illinois or such other place as the Trustees may designate.

13. In the event of the dissolution of ISART, its funds will be distributed in accordance with the dissolution provisions of the Trust Agreement; provided, however, that the funds designated as the Robert Felix Memorial Fund shall be distributed to a charitable or educational organization consistent with a recommendation by the National Arborist Association, Inc. or its successor in interest, if any such successor exists, and, if not, then as otherwise provided for in the Trust Agreement.

14. It will be the purpose of ISART to provide a method to fund the acquisition of "state of the art" knowledge and education, and to encourage educational pursuits in the field of arboriculture and urban forestry that will benefit commercial arborists and individual professionals in the field of arboriculture.

15. The goals of ISART will be modified as applicable, appropriate and feasible to include the following:

A. fund endeavors that will benefit the commercial arborist profession in its efforts to protect and enhance global environments;

B. identify and fund basic and applied research and educational projects concerning the significant environmental, biological, social and economic needs of arboriculture and urban forestry including tree genetics, management and care;

C. provide scholarships for college students studying arboriculture as their field of choice; and

D. develop endowments for scholarship and research.

Donors will be provided an opportunity to designate their contributions to support specific projects established by the ISART to benefit commercial arboriculture.

16. The Trust Agreement shall be amended, and bylaws shall be developed which are consistent with the Trust Agreement, and operationally pertinent provisions of the Plan for Arboriculture Trust/Foundation, and the purposes of arboricultural organizations, the National Arborist Association and the International Society of Arboriculture, which will provide funding and other support to the Trust, for time to time.

IN WITNESS WHEREOF, this Agreement is approved by the ISART Board of Trustees and the Board of Directors of the NAF and the parties have caused this Agreement to be executed by their authorized representatives.

INTERNATIONAL SOCIETY OF  
ARBORICULTURE RESEARCH TRUST

BY: 

Allan J. West, Chair

Date

2/5/01

NATIONAL ARBORIST  
FOUNDATION, INC.

BY: 

Jerry Moréy, Chairman

Date

2/1/01

RECEIVED JAN 31 1977

Address any reply to: 1114 Market St., St. Louis, Mo. 63101

Department of the Treasury



StL:EO:77:76

District Director  
Internal Revenue Service

Date:

JAN 26 1977

In reply refer to:

EP/EO:7206:W. Bosch  
314-425-5651

International Society of Arboriculture  
Memorial Research Trust  
P.O. Box 71  
North 3 Lincoln Square  
Urbana, Illinois 61801

Gentlemen:

Accounting Period Ending: December 31

Form 990 Required: ☒ Yes ☐ No

Advance Ruling Period Ends: December 31, 1978

Based on the information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in section 170(b)(1)(A)(vi) and 509(a)(1).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information

within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

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.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions concerning these taxes, please let us know.

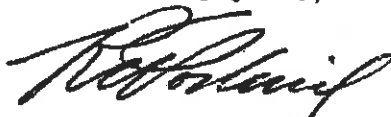
If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

If the yes box at the top of this letter is checked, you are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$5,000. The return is due by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

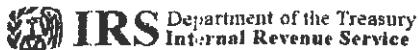
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Sincerely yours,



District Director

Form L-391 (4-73)



CINCINNATI OH 45999-0038

In reply refer to: 0248222025  
June 23, 2016 LTR 4168C 0  
37-1018692 000000 00  
Input Op: 0248222025 00024871  
BODC: TE

TREE FUND-TREE RESEARCH & EDUCATION  
ENDJWMENT FUND  
% M JANET BORNANCIN  
552 S WASHINGTON ST STE 109  
NAPERVILLE IL 60540-6669

035844

Employer ID Number: 37-1018692  
Form 990 required: yes

Dear Taxpayer:

This is in response to your request dated June 14, 2016, regarding your tax-exempt status.

We issued you a determination letter in January 1977, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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June 23, 2016 LTR 4168C 0  
37-1018692 000000 00  
Input Op: 0248222025 00024872

TREE FUND-TREE RESEARCH & EDUCATION  
ENDOWMENT FUND  
% M JANET BORNANCIN  
552 S WASHINGTON ST STE 109  
NAPERVILLE IL 60540-6669

Sincerely yours, .

*Doris P. Kenwright*

Doris Kenwright, Operation Mgr.  
Accounts Management Operations 1