

**RESTATED DECLARATION OF TRUST
OF
TREE RESEARCH & EDUCATION ENDOWMENT FUND**

The International Society of Arboriculture Research Trust Declaration of Trust was made as of August 7, 1976 by the following named officers and representatives of the International Society of Arboriculture (hereinafter called ISA): Jack R. Rogers, President; Hyland R. Johns, Jr., President-Elect; Yvon Fournier, Vice President; E.B. Himelick, Executive Director; and John Z. Duling, Immediate Past President, who declared and agreed that they had received that day from the Research Fund of the ISA, as Donor, the sum of Ten Dollars (\$10) and that they would hold and manage the same, and any additions to it, in trust, as hereinafter provided.

Pursuant to an agreement dated February 5, 2001 by and between the International Society of Arboriculture Research Trust (hereinafter called ISART) and the National Arborist Foundation, Inc. (hereinafter called NAF) a single entity was formed following dissolution of NAF in accordance with the laws of the State of New York. Attached is a copy of said Agreement, which is incorporated herein, and which provides in Paragraph 5 for a name change to reflect the purposes and recitals set forth in the Agreement, together with the Determination Letter from Internal Revenue issued on January 26, 1977 recognizing the Trust as tax-exempt under Internal Revenue Code 501(c)(3), and a confirmation issued by Internal Revenue Service on June 23, 2016, reflecting the name change. While that confirmation references TREE Fund-Tree Research & Education Endowment Fund, the correct name is Tree Research & Education Endowment Fund, hereinafter referred to in this Declaration of Trust by its acronym TREE Fund.

This Restated Declaration of Trust incorporates all of the various amendments made to said Declaration of Trust since the original Declaration of Trust was adopted on August 7, 1976.

ARTICLE I

This organization shall be called the "Tree Research & Education Endowment Fund" (TREE Fund).

ARTICLE II

The Trustees may receive and accept property, whether real, personal or mixed, by way of gift, bequest, or devise, from any person, firm, trust or corporation, to be held, administered, and disposed of in accordance with and pursuant to the provisions of this Declaration of Trust. However, no gift, bequest, or devise of any such property shall be received and accepted if it is conditioned or limited in such manner as to require the disposition of the income or its principal to any person or organization other than a "charitable organization" or for other than "charitable purposes" within the meaning of such terms as defined in Article III of this Declaration of Trust, or as shall, in the opinion of the Trustees, jeopardize the Federal income tax exemption of the Trust pursuant to 501(c)(3) of the Internal Revenue Code, as now in force or afterwards amended.

In accordance with this Article II, the Trust has accepted funds from the NAF, including the Robert Felix Memorial Fund, and will designate a budgetary line for the appropriate accounting and administration of the fund. It will be accepted as an endowment from which only investment earnings will be used to fund projects, scholarships and other appropriate educational endeavors as outlined in the Agreement attached hereto. For other funds donated

to the Trust, the Trustees may utilize income and principal in the Trustees' discretion unless limited by a written agreement with the donor, as specified in Article III D.

ARTICLE III

The purposes of this Trust are to devote and apply the property vested by this instrument in the Trustees and any income to be derived therefrom exclusively to those purposes or for the use of such organizations described below:

A. The principal and income of all property received and accepted by the Trustees to be administered under this Declaration of Trust shall be held in trust by them and used to further charitable, scientific and educational purposes, including but not limited to the following:

- 1) Provide a method to fund the acquisition of "state of the art" knowledge and education;
- 2) Encourage educational pursuits in the field of arboriculture and urban forestry;
- 3) Fund endeavors that will benefit the arborist profession in its efforts to protect and enhance global environments;
- 4) 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;
- 5) Provide scholarships for college students studying arboriculture as their field of choice; and
- 6) Develop endowments for scholarship and research;

all within the meaning of Section 170(c)(2) and Section 501(c)(3) of the Internal Revenue Code (or the corresponding provisions of any future United States Internal Revenue Law).

- B. The Trustees may make payments or distributions from income or principal, or both, to or for the use of such charitable, scientific or educational organizations or directly for such charitable, scientific or educational purposes, and in such amounts as the Trustees shall from time to time select and determine, without making use of any other charitable organization, but limited to and including only charitable, scientific and educational purposes and organizations as defined in the above Paragraph A which come within the meaning of those terms used in Section 501(c)(3) and Section 170(c)(2)(B) and (C) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law), and only such purposes as also constitute public charitable purposes under the laws of trusts of the State of Illinois.
- C. The Trustees may also make payments and distributions of the income or principal, or both, to the States, Territories or possessions of the United States, any political subdivision of any of the foregoing, or to the United States or the District of Columbia but only for the charitable, scientific and educational purposes as defined above in Paragraph A.
- D. The Trustees may, at the discretion of a donor, designate portions of the principal donated by such donor, with the income only to be used for such charitable, scientific or educational organizations and purposes as are defined in the above Paragraph A.
- E. The making of grants and contributions and otherwise rendering financial assistance for the purposes expressed in the above Paragraph A shall be within the exclusive powers of the Trustees. Requests for such funds may be

presented by the Research and Education Committee to the Trustees. The Trustees shall review all requests for funds and shall require that such requests specify the use to which the funds will be put, and if the Trustees approve the request, they shall authorize payment to the approved grantee. The Trustees shall require that the grantee furnish a periodic accounting to show that the funds were expended for the purposes which were approved by the Trustees. The Trustees shall review such periodic accounting.

- F. In this Declaration of Trust and in any amendments to it, references to “charitable organizations” or “charitable organization” mean corporations, trusts, funds, foundations, or community chests created or organized in the United States or in any of its possessions, whether under the laws of the United States, any state or territory, the District of Columbia, or any possession of the United States, organized and operated exclusively for charitable purposes, no part of the net earnings of which inures or is payable to or for the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying propaganda, or otherwise attempting to influence legislation, and which do not participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office. It is intended that the organization described in this paragraph F shall be entitled to exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

ARTICLE IV

The Trust shall continue forever unless the Trustees terminate it and distribute all of the principal and income, which action may be taken by the Trustees at their discretion at any time. On such termination, the Trustees, after making provision for the payment of all liabilities of the Trust, shall dispose of all the assets of the Trust Fund as then constituted, exclusively for charitable purposes similar to those of the fund itself or to such charitable organization or organizations, as the Trustees shall determine, which are organized and operated exclusively for such charitable purposes as shall at the time (a) qualify as exempt under Section 501(c)(3) of the Internal Revenue Code (or the corresponding provision of any future United States Revenue Law) and (b) contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law). The donor authorizes and empowers the Trustees to form and organize a non-profit corporation limited to the uses and purposes provided for in this Declaration of Trust, such corporation to be organized under the laws of any state or under the laws of the United States as may be determined by the Trustees, such corporation when originated to have power to administer and control the affairs and property and to carry out the uses, objects, and purposes of the Trust. Upon the creation and organization of such corporation, the Trustees are authorized and empowered to convey, transfer and deliver to such corporation all the property and assets to which this Trust may be or become entitled. The charter, bylaws, and other provisions for the organization and management of such corporation and its affairs and property shall be such as the Trustees shall determine, consistent with the provisions of this paragraph. However, funds designated as the Robert Felix Memorial Fund must be distributed

to a charitable or educational organization consistent with a recommendation by the National Arborist Association, Inc. (hereinafter called NAA) or its successor in interest, if any such successor exists, and, if not, then as otherwise provided for in this Agreement.

ARTICLE V

This Declaration of Trust may be amended at any time or times by written instrument or instruments signed and sealed by the Trustees, and acknowledged by any of the Trustees, provided that no amendment shall authorize the Trustees to conduct the affairs of this Trust in any manner or for any purposes contrary to the provisions of Section 501(c)(3) of the Internal Revenue Code as now in force or afterwards amended. An amendment(s) of the provisions of this Article V (or any amendment to it) shall be valid only if and to the extent that such amendment further restricts the Trustees' amending power. All instruments amending this Declaration of Trust shall be noted or kept attached to the executed original of this Declaration of Trust held by the Trustees.

ARTICLE VI

The Trustees shall be appointed in the following manner:

- A. The Trustees under this Declaration of Trust shall be the Chairman of the ISA TREE Fund Chapter liaison committee and eleven (11) to fourteen (14) other members. Trustees' terms will be for two (2) years. The Governance Committee shall recommend to the Board of Trustees names of persons to fill Trustee vacancies and the Board shall thereupon fill such vacancies by majority vote. An appointed Trustee can succeed him/herself as a Trustee. However, Trustees are limited to three full consecutive two (2) year terms, except under special conditions as approved by the Board of Trustees, and provided that after

a one year absence from the Board of Trustees, an individual shall again be eligible to serve. Trustees shall serve until their successors have been appointed and have duly accepted the office. Any Trustee under this Declaration of Trust may, by written instrument, signed, acknowledged and delivered to each other Trustee, resign his/her office effective upon completion of such delivery. The number of Trustees shall at all times be not less than eleven (11) and whenever for any reason the number is reduced to ten (10), there shall be, and at any other time there may be, appointed one or more additional Trustees. An appointment to fill an unexpired term shall be recommended by the Governance Committee and approved by a majority vote of the Board of Trustees. Any succeeding or additional Trustee shall, upon his/her acceptance of the office by written instrument signed, acknowledged, and delivered have the same powers, rights, and duties, and the same title to the trust estate jointly with the Trustees as if originally appointed. The TREE Fund Office shall maintain a complete and current record of all past and present Trustees, including all documentation of acceptances, appointments and resignations.

- B. None of the Trustees shall be required to furnish any bond or surety. None of them shall be responsible or liable for the acts or omission of any other of the Trustees or of any predecessor or of a custodian, agent, depository or counsel selected with reasonable care.
- C. The one or more Trustees, whether original or successor, for the time being in office, shall have full authority to act even though one or more vacancies may exist. A Trustee may, by appropriate written instrument, delivered to each of

the other Trustees, delegate all or any part of his powers to another or others of the Trustees for such periods and subject to such conditions as such delegating Trustee may determine.

- D. The Trustees serving under this Declaration of Trust are authorized to pay to themselves amounts for reasonable expenses incurred in the administration of this Trust, if not otherwise reimbursed by the Trustee's employer or other agency, if deemed necessary due to extenuating circumstances.
- E. The Trustees shall take office January 1. The Trustees shall select a Chairman, Chairman-Elect, Vice Chairman and Secretary-Treasurer to serve for one (1) year. The Executive Committee will include the Chairman, Chairman-Elect, Vice Chairman and Secretary-Treasurer. The Trustees shall meet at least two (2) times each year. A majority of Trustees shall constitute a quorum. Action may be taken by a majority vote of those Trustees constituting the quorum. Action may also be taken by mail ballot; e-mail ballot; or a quorum gathered by conference call, by a majority vote of all the Trustees. The Trustees shall be required to keep minutes of their meetings and any actions taken by mail ballot and e-mail ballot.
- F. The following standing committees will be established: Governance, Research and Education, Finance, Audit, Development and Communications and ISA Chapter Liaisons. Committees shall be appointed by the Executive Committee and must be chaired by a Trustee appointed by the Executive Committee.
- G. The Board of Trustees shall appoint a President/CEO who will report to the Executive Committee, and shall be an Ex Officio, non-voting member of the

Board of Trustees. Such President/CEO, as an Ex Officio, non-voting member of the Board of Trustees, shall not count toward the 15 member cap for the Board of Trustees, nor shall any other Ex Officio, non-voting member, nor any emeritus Trustee count toward said cap.

ARTICLE VII

In extension and not in limitation of the common law and statutory powers of Trustees and other powers granted in this Declaration of Trust, the Trustees shall have the following discretionary powers:

- A. To invest and reinvest the principal and income of the trust in such property, real, personal, or mixed, and in such manner as they shall deem proper, and from time to time to change investments as they shall deem advisable; to invest in or retain any stocks, shares, bonds, notes, obligations, or personal or real property (including without limitation any interests in or obligations of any corporation, association, business trust, investment trust, common trust fund, or investment company) although some or all of the property so acquired or retained is of a kind or size which but for this express authority would not be considered proper and although all of the trust funds are invested in the securities of one company. No principal or income, however, shall be loaned, directly or indirectly, to any Trustee or to anyone else, corporate or otherwise, who has at any time made a contribution to this Trust, nor to anyone except on the basis of an adequate interest charge and with adequate security.
- B. To sell, lease or exchange any personal, mixed or real property, at public auction, or by private contract, for such consideration and on such terms as to

credit or otherwise, and to make such contracts and enter into such undertakings relating to the Trust property, as they consider advisable, whether or not such leases or contracts may extend beyond the duration of the Trust.

- C. To borrow money for such periods, at such rates of interest, and upon such terms as the Trustees consider advisable, and as security for such loans to mortgage or pledge any real or personal property with or without power of sale; to acquire or hold any real or personal property, subject to any mortgage of pledge on or of property acquired or held by this Trust.
- D. To execute and deliver deeds, assignments, transfers, mortgages, pledges, leases, covenants, contracts, promissory notes, releases, and other instruments, sealed or unsealed, incident to any transaction in which they engage.
- E. To vote, to give proxies, to participate in the reorganization, merger or consolidation of any concern, or in the sale, lease, disposition or distribution of its assets; to join with other security holders in acting through a committee, depositary, voting trustees, or otherwise, and in this connection to delegate authority to such committee, depositary, or trustees and to deposit securities with them or transfer securities to them, to pay assessments levied on securities, or to exercise subscription rights in respect of securities.
- F. To employ a bank or trust company as custodian of any funds or securities and to delegate to it such powers as they deem appropriate; to hold Trust property without indication of fiduciary capacity but only in the name of a registered nominee, provided the trust property is at all times identified as such on the books of the Trust; to keep any or all of the Trust property or funds in any place

or places in the United States of America; to employ clerks, an administrator, accountants, investment counsel, investment agents, and any special services, and to pay the reasonable compensation and expenses of all such services.

ARTICLE VIII

The Trustees' powers are exercisable solely in the fiduciary capacity consistent with and in furtherance of the charitable purposes of this Trust as specified in Article III and not otherwise.

ARTICLE IX

In this Declaration of Trust and in any amendment to it references to "Trustees" mean the one or more Trustees, whether original or successor, for the time being in office.

ARTICLE X

Any person may rely on a copy, certified by a notary public, or the executed original of this Declaration of Trust held by the Trustees, and of any of the notations on it and writings attached to it, as fully as he might rely on the original documents themselves. Any such person may rely fully on any statements of fact certified by anyone who appears from such original documents or from such certified copy of be a Trustee under this Declaration of Trust. No one dealing with the Trustees need inquire concerning the validity of anything the Trustees purport to do. No one dealing with the Trustees need see to the application of anything paid or transferred to or upon the order of the Trustees of the Trust.

ARTICLE XI

This Declaration of Trust is to be governed in all respects by the laws of the State of Illinois.

ARTICLE XII

Any Trustee, Officer, Employee or Committee member having an interest in a contract or other transaction presented to the Board of Trustees or a Committee thereof for authorization, approval, or ratification shall give prompt, full, and frank disclosure of his/her interest to the Board or Committee prior to its acting of such contract or transaction. The body to which such disclosure is made shall thereupon determine, by majority vote, whether the disclosure shows that a conflict of interest exists or can reasonably be construed to exist. If a conflict is deemed to exist, such person shall not vote on, nor use his personal influence on, nor participate (other than to present factual information or to respond to questions) in the discussions or deliberations with respect to such contract or transactions. Such person may be counted in determining the existence of a quorum at any meeting where the contract or transaction is under discussion or is being voted upon. The minutes of the meeting shall reflect the disclosure made, the vote thereon, and, where applicable, the abstention from voting and participation, and whether a quorum is present.

ARTICLE XIII

Any and all Officers, members of the Executive Committee, members of the Board of Trustees, former Officers, former members of the Board of Trustees, former members of the Board of Directors, former members of the Executive Committee of TREE Fund and any person who may have served at its or their request shall be indemnified by the Trust against expenses (including attorney's fees), judgments, fines, and amounts paid in settlement actually and necessarily incurred by them in connection with the defense or settlement of any action, suit or proceeding in which they, or any of them, are made parties, or a party, by reason of

being or having been a Trustee, Director, Officer, Board Member, or Executive Committee member or person who served at the request of any of the foregoing for the benefit of TREE Fund, except in relation to matters as to which any such Trustee, Director, Officer, former Trustee, former Director, former Officer, former Executive Committee member, or person shall be adjudged in such action, suit, or proceeding to be liable for willful misconduct in the performance of duty and as to such matters as shall be settled by agreement predicated on the existence of such liability. The indemnification provided hereunder shall inure to the benefit of the heirs and personal representatives of the persons entitled to indemnification hereunder. This right of indemnification shall be in addition to and not exclusive of any other rights to which any person may be entitled.

**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"), IRART 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.

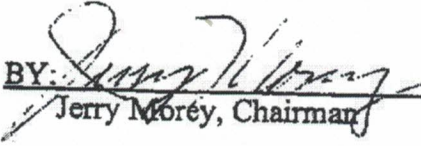
INTERNATIONAL SOCIETY OF
ARBORICULTURE RESEARCH TRUST

NATIONAL ARBORIST
FOUNDATION, INC.

BY:


Allan J. West, Chair

BY:


Jerry Moréy, Chairman

Date

2/5/01

Date

2-1-01

RECEIVED JAN 3 1 1977

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

Department of the Treasury

District Director
Internal Revenue Service

Date:

JAN 26 1977

In reply refer to:

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



StL:EO:77:76

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.

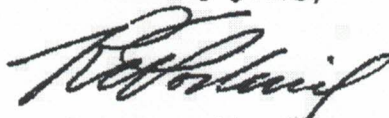
If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

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

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

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 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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TREE FUND-TREE RESEARCH & EDUCATION
ENDOWMENT FUND
% M JANET BORNANCIN
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Sincerely yours,

Doris P. Kenwright

Doris Kenwright, Operation Mgr.
Accounts Management Operations 1