

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **OCT 01 2003**

TREE FOUNDATION INC  
C/O MICHAEL R PENDER JR  
2381 FRUITVILLE RD  
SARASOTA, FL 34237-0000

Employer Identification Number:  
65-0904869  
DLN:  
17053249734003  
Contact Person: CASSANDRA L KNOX ID# 31469  
Contact Telephone Number:  
(877) 829-5500  
Public Charity Status:  
170 (b) (1) (A) (vi)

Dear Applicant:

Our letter dated July 13, 1999, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity during an advance ruling period.

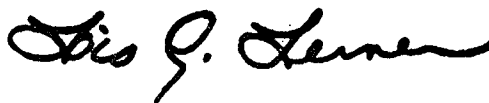
Based on our records and on the information you submitted, we are pleased to confirm that you are exempt under section 501(c)(3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00 a.m. - 6:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Letter 1050 (DO/CG)