



Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077550282
Sep. 10, 2008 LTR 4168C 0
76-0311861 000000 00 000
00018242
BODC: TE

TREES OF HOPE
% GWEN KOCH
3330 AUDLEY ST STE 100
HOUSTON TX 77098-1943255

02697

Employer Identification Number: 76-0311861
Person to Contact: Barb Herald
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of June 10, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in January 1995, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) 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,

A handwritten signature in cursive script that reads "Cindy Westcott".

Cindy Westcott
Manager, EO Determinations

FROM : TREES OF HOPE

FAX NO. : 7135288733

Apr. 07 2006 10:33AM P3

 Department of the Treasury
Internal Revenue Service
P.O. Box 9941
Ogden UT 84409

In reply refer to: 0424047699
Oct. 01, 2002 LTR 252C
76-0311861 000000 00 000
01009

TREES OF HOPE
~~* SUSAN HANCOCK~~ *Gwen Koch*
~~3414 EASTSIDE ST~~ *3330 Audley, Ste. 100*
HOUSTON TX 77098-1916147

Taxpayer Identification Number: 76-0311861

Dear Taxpayer:

Thank you for the inquiry dated Aug. 23, 2002.

We have changed your business name as requested. The number shown above is valid for use on all tax documents. For your convenience, we have ordered corrected Forms 8109, Federal Tax Deposit Coupons for you to make your deposit. You should receive them in five to six weeks. REMINDER - Your new business name should also be used if you deposit electronically. You can make Electronic Funds Transfer (EFT) payments using the government's Electronic Federal Tax Payment System (EFTPS) through a financial agent designated to process tax payments.

If you have any questions, please call us toll free at 1-800-829-1040. If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Internal Revenue Service
District Director

1100 COMMERCE STREET
DALLAS, TX 75242-3000

Date:

SEP 27 1990

TREES OF HOPE FESTIVAL
C/O NANCY E WALKER
5009-13 CALHOUN
HOUSTON, TX 77004

Department of the Treasury

918.52

Employer Identification Number:
76-0311861

Contact Person:
SHARI FLOWERS

Contact Telephone Number:
(214) 767-3526

Accounting Period Ending:
June 30

Foundation Status Classification:
509(a)(2)

Advance Ruling Period Begins:
April 30, 1990

Advance Ruling Period Ends:
June 30, 1994

Addendum Applies:
No

Dear Applicant:

Based on 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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 described in section 509(a)(2).

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 and ends on the dates 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 as long as you continue to meet the requirements of the applicable support test. If 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, if 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 contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

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Trees of Hope Festival
76-0311861

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,



C. Ashley Bullard
District Director