

OGDEN UT 84201-0038

In reply refer to: 0441707700
Apr. 29, 2010 LTR 4168C E0
81-0443762 000000 00

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BODC: TE

 THE TREE CENTER BILLINGS EXCHANGE
CLUBS CHILD ABUSE PREVENTION CTR
FAMILY TREE CENTER
2520 5TH AVE S
BILLINGS MT 59101

034995

Employer Identification Number: **-***3762
Person to Contact: S Lewis
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 20, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in June 1987.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

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,



Rita A. Leete
Accounts Management II