

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2004 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization TREE RESEARCH AND EDUCATION ENDOWMENT FUND	D Employer identification number 37-1018692
	Please use IRS label or print or type See Specific Instructions Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. BOX 3188	E Telephone number 217 239-7070
	City or town, state or country, and ZIP + 4 CHAMPAIGN, IL 61826-3188	F Accounting method. <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)
	* Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).	

G Website: WWW.TREEFUND.ORG

J Organization type (check only one) 501(c) (3) (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 **627,661.**

H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates: _____
H(c) Are all affiliates included? N/A Yes No (If "No," attach a list)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number _____

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received.			
	a	Direct public support	1a	134,447.	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash \$ 134,447. noncash \$)	1d	134,447.	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4	1,128.	
	5	Dividends and interest from securities	5	39,452.	
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe)	7			
Revenue	8a	Gross amount from sales of assets other than (A) Securities (B) Other	8a		
		Less: cost or other basis and sales expenses	8b		
		Net gain or (loss) (combine lines 8a, 8b, and 8c, columns (A) and (B))	8c		
	8d	Net gain or (loss) (combine lines 8a, 8b, and 8c, columns (A) and (B))	8d		
Revenue	9	Gaming and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>			
	a	Gross revenue (not including) of contributions reported on line 1a	9a	452,634.	
	b	Less: direct expenses other than fundraising expenses	9b	223,449.	
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	229,185.		
Revenue	10a	Gross sales of inventory, less returns and allowances	10a		
	b	Less: cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	404,212.		
Expenses	13	Program services (from line 44, column (B))	13	292,122.	
	14	Management and general (from line 44, column (C))	14	178,974.	
	15	Fundraising (from line 44, column (D))	15		
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses (add lines 16 and 44, column (A))	17	471,096.	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-66,884.		
Net Assets	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	1,491,791.	
	20	Other changes in net assets or fund balances (attach explanation)	20	51,354.	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	1,476,261.	

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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others Page 2

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ 220,320 • noncash \$)	220,320.	220,320.	STATEMENT 4	
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc	57,645.	15,802.	41,843.	0.
26	Other salaries and wages	32,400.	8,882.	23,518.	
27	Pension plan contributions				
28	Other employee benefits	11,700.	3,404.	8,296.	
29	Payroll taxes	7,120.	2,071.	5,049.	
30	Professional fundraising fees				
31	Accounting fees	9,350.	2,753.	6,597.	
32	Legal fees				
33	Supplies				
34	Telephone	1,688.	245.	1,443.	
35	Postage and shipping	4,173.	830.	3,343.	
36	Occupancy	6,025.	1,767.	4,258.	
37	Equipment rental and maintenance	1,461.	430.	1,031.	
38	Printing and publications	1,450.	533.	917.	
39	Travel	16,851.	1,919.	14,932.	
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc (attach schedule)				
43	Other expenses not covered above (itemize)				
a					
b					
c					
d					
e	SEE STATEMENT 3	100,913.	33,166.	67,747.	
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	471,096.	292,122.	178,974.	0.

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose?

SUPPORT PROFESSIONAL ARBORISTS

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)

a	RESEARCH SUPPORT - PROVIDE RESEARCH GRANTS TO INDIVIDUALS AND ORGANIZATIONS PERFORMING TREE-RELATED RESEARCH WHICH IS THE TRUST'S PURPOSE.				
		(Grants and allocations \$)			292,122.
b					
		(Grants and allocations \$)			
c					
		(Grants and allocations \$)			
d					
		(Grants and allocations \$)			
e	Other program services (attach schedule)	(Grants and allocations \$)			
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)				292,122.

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Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year	
Assets	45 Cash - non-interest-bearing	198,093.	89,578.	
	46 Savings and temporary cash investments			
	47 a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48 a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities STMT 5 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,295,514.	54	1,386,321.
	55 a Investments - land, buildings, and equipment basis	55a		
	b Less accumulated depreciation	55b	55c	
56 Investments - other		56		
57 a Land, buildings, and equipment: basis	57a			
b Less: accumulated depreciation	57b	57c		
58 Other assets (describe <input type="checkbox"/> SEE STATEMENT 6)		58	362.	
59 Total assets (add lines 45 through 58) (must equal line 74)	1,493,607.	59	1,476,261.	
Liabilities	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe <input type="checkbox"/> SEE STATEMENT 7)	1,816.	65	0.
66 Total liabilities (add lines 60 through 65)	1,816.	66	0.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds	680,044.	70	713,406.
	71 Paid-in or capital surplus, or land, building, and equipment fund	0.	71	0.
	72 Retained earnings, endowment, accumulated income, or other funds	811,747.	72	762,855.
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	1,491,791.	73	1,476,261.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	1,493,607.	74	1,476,261.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

**TREE RESEARCH AND EDUCATION ENDOWMENT
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Part VI Other Information

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81 a	Enter direct or indirect political expenditures. See line 81 instructions 81a 0.		
b	Did the organization file Form 1120-POL for this year?		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III.) 82b N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A		
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c	Dues, assessments, and similar amounts from members 85c N/A		
d	Section 162(e) lobbying and political expenditures 85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A		
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders 87a N/A		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b N/A		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0. , section 4912 0. , section 4955 0.		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization 0.		
90 a	List the states with which a copy of this return is filed ILLINOIS		
b	Number of employees employed in the pay period that includes March 12, 2004 90b 3		
91	The books are in care of RICHARD GOLDBAUM Telephone no. 217 239-7070		
	Located at 1400 WEST ANTHONY DRIVE, CHAMPAIGN, IL ZIP + 4 61821		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A		

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Part VII Analysis of Income-Producing Activities (See page 33 of the instructions)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	1,128.	
96 Dividends and interest from securities			14	39,452.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					229,185.
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		40,580.	229,185.
105 Total (add line 104, columns (B), (D), and (E))					269,765.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
101	FUND RAISING EVENTS USED TO SUPPORT PROGRAMS FOR THE ORGANIZATION'S EXEMPT PURPOSE

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Under penalties of perjury, declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Date: 4/27/05
 Type or print name and title: Richard I. Goldbaum, Interim Executive Director

Date: 4.14.05
 Check if self-employed:
 Preparer's SSN or PTIN:

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2004

Name of the organization **TREE RESEARCH AND EDUCATION ENDOWMENT FUND** Employer identification number **37 1018692**

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
CINDY STACHOWSKI ----- PO BOX 3188 CHAMPAIGN, IL 61826	E.D. 40	85,400.		

Total number of other employees paid over \$50,000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms) if there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE -----		

Total number of others receiving over \$50,000 for professional services ▶	0	

TREE RESEARCH AND EDUCATION ENDOWMENT

Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4 a Do you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

- The organization is not a private foundation because it is (Please check only **ONE** applicable box.)
- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
 - 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
 - 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
 - 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
 - 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state **▶** _____
 - 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
 - 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
 - 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
 - 12 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
 - 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

TREE RESEARCH AND EDUCATION ENDOWMENT

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	425,649.	206,381.	804,030.	235,270.	1,671,330.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	29,979.	36,287.	8,094.	7,414.	81,774.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	455,628.	242,668.	812,124.	242,684.	1,753,104.
24 Line 23 minus line 17	455,628.	242,668.	812,124.	242,684.	1,753,104.
25 Enter 1% of line 23	4,556.	2,427.	8,121.	2,427.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					35,062.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					658,929.
c Total support for section 509(a)(1) test Enter line 24, column (e)					1,753,104.
d Add: Amounts from column (e) for lines 18 <u>81,774.</u> 19 _____ 22 _____ 26b <u>658,929.</u>					740,703.
e Public support (line 26c minus line 26d total)					1,012,401.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					57.7491%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year	N/A				
(2003) (2002) (2001) (2000)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:	N/A				
(2003) (2002) (2001) (2000)					
c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					N/A
d Add Line 27a total _____ and line 27b total _____					N/A
e Public support (line 27c total minus line 27d total)					N/A
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)			N/A		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					N/A %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15	NONE				

TREE RESEARCH AND EDUCATION ENDOWMENT

Part V Private School Questionnaire (See page 7 of the instructions)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
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32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement)	32d	
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33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)	33h	
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34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 1

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
GOLF OUTING SUMMER	47,280.		47,280.	16,454.	30,826.
LIVE AUCTION	83,439.		83,439.	44,055.	39,384.
TOUR DES TREES	273,267.		273,267.	123301.	149,966.
RAFFLE	15,300.		15,300.	15,317.	-17.
SILENT AUCTION SUMMER	4,255.		4,255.	3,326.	929.
SILENT AUCTION WINTER	8,611.		8,611.	4,390.	4,221.
GOLF OUTING WINTER	20,482.		20,482.	16,606.	3,876.
TO FM 990, PART I, LINE 9	452,634.		452,634.	223449.	229,185.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 2

DESCRIPTION	AMOUNT
MARKET VALUE ADJUSTMENT	51,354.
TOTAL TO FORM 990, PART I, LINE 20	51,354.

FORM 990 OTHER EXPENSES STATEMENT 3

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
BANK SERVICE CHARGES	1,540.	290.	1,250.	
CONTRACT LABOR ORGANIZATION	13,630.	10,560.	3,070.	
PROMOTION	25,274.	8,312.	16,962.	
INSURANCE	1,051.	268.	783.	
LIASONS	4,382.		4,382.	
MISCELLANEOUS	113.		113.	
BOARD	18,380.		18,380.	
COMPUTER	10,406.	1,282.	9,124.	
SCHOLARSHIPS	12,015.	12,015.		
DUES & SUBSCRIPTIONS	1,679.		1,679.	
TRAINING	6,588.		6,588.	
OFFICE SUPPLIES	5,568.	421.	5,147.	
LEGAL FEES	59.	18.	41.	
STAFF RECRUITMENT FEES	203.		203.	

SPECIAL EVENTS ITEMS	25.		25.
TOTAL TO FM 990, LN 43	100,913.	33,166.	67,747.

FORM 990 CASH GRANTS AND ALLOCATIONS STATEMENT 4

CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
HYLAND JOHNS			NONE	131,737.
DULING			NONE	86,083.
GRANTS			NONE	2,500.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				220,320.

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 5

SECURITY DESCRIPTION	COST/FMV	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	TOTAL NON-GOV'T SECURITIES
MUTUAL FUND PORTFOLIO	FMV			1,386,321.	1,386,321.
TO FORM 990, LINE 54, COL B				1,386,321.	1,386,321.

FORM 990 OTHER ASSETS STATEMENT 6

DESCRIPTION	AMOUNT
DUE FROM INTERNATIONAL SOCIETY OF ARBORICULTURE	362.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	362.

FORM 990 OTHER LIABILITIES STATEMENT 7

DESCRIPTION	AMOUNT
DUE TO INT'L SOC OF ARBORICULTURE	0.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	0.

FORM 990 PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 8

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN CONTRIBUT	PLAN EXPENSE ACCOUNT
JOHN GOODFELLOW 7710 196TH AVE NE REDMOND, WA 98053-4710	PART	0.	0.	0.
TIMOTHY W. GAMMA 1564 NORTH AND SOUTH ROAD ST. LOUIS, MO 63130	PART	0.	0.	0.
JAMES BARBORINAS 15119 MCLEAN ROAD MOUNT VERNON, WA 98273	PART	0.	0.	0.
TERRILL COLLIER 11814 SE JENNIFER STREET CLACKAMAS, OR 97015	PART	0.	0.	0.
ROBERT FANNO PO BOX 628 CHICO, CA 95927	PART	0.	0.	0.
KEN OTTMAN 2769 N. 73RD ST. MILWAUKEE, WI 53210	VICE-CHAIR PART	0.	0.	0.
GARY WATSON 4100 ILLINOIS ROUTE 53 LISLE, IL 60532	PART	0.	0.	0.
ALLAN WEST PO BOX 130 OJAI, CA 93024	CHAIR PART	0.	0.	0.

DAVID MCMASTERS 909 NORTH SEA ROAD SOUTHAMPTON, NY 11968	PART	0.	0.	0.
WARD PETERSON 1500 MANTUA KENT, OH 44240	PART	0.	0.	0.
ROBERT W. MILLER 5613 STYRON DRIVE ORIENTAL, NC 28571	PART	0.	0.	0.
RUTH STEIN 10 PLAZA ST EAST, APT 12E BROOKLYN, NY 11238	PART	0.	0.	0.
KRISTIN WILD 708 BLAIR MILL ROAD WILLOW GROVE, PA 19090	PART	0.	0.	0.
JOHN R LLOYD PO BOX 11016 BLACKSBURG, VA 24062-1016	PART	0.	0.	0.
JERRY MOREY 6750 MILLBROOK ROAD REMUS, MI 49340	SECT./ TREASURER PART	0.	0.	0.
MIKE NEAL PO BOX 53933 STATION 3140 PHOENIX, AZ 85072	PART	0.	0.	0.
GIL MITCHELL 19767 SAN LUIS WAY MORGAN HILL, CA 95037	PART	0.	0.	0.
THOMAS R TOLKACZ 8585 EAST WARREN AVE DENVER, CO 80231	PART	0.	0.	0.
TOM C. PROSSER 2239 EDGEWOOD AVENUE SOUTH MINNEAPOLIS, MN 55426	PART	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		<u>0.</u>	<u>0.</u>	<u>0.</u>