

Internal Revenue Service
P.O. Box 2508
Cincinnati, Ohio 45201

RECEIVED
MAR 10 2009
Foundations Accounting

Department of the Treasury

Date: MAR 06 2009

NC STATE NATURAL RESOURCES
FOUNDATION INC
NCSU BOX 7207
RALEIGH, NC 27695-7207

Person to Contact - ID#: JOE KENNEDY - ID# 0203165
Contact Telephone Numbers: 877-829-5500 Phone
Federal Identification Number: 56-0653350

Dear Sir or Madam:

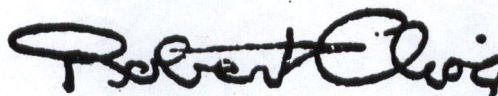
By our determination dated December 1941, you were held to be exempt from Federal Income Tax under the provisions of section 501(c)(3) of the Internal Revenue Code.

You recently furnished us information that Pulp and Paper Foundation, Inc. (EIN: 56-6049504) merged with The North Carolina Forestry Foundation, Incorporated (EIN: 56-0653350) on July 1, 2008. The North Carolina Forestry Foundation, Incorporated has subsequently changed its name to NC State Natural Resources Foundation, Inc. Based on the information submitted, we have determined that the merger and name change do not affect your exempt status. NC State Natural Resources Foundation, Inc. will continue using Employer Identification Number 56-0653350.

Please let us know about any further changes in your character, purposes, method of operation, name or address.

If you have any questions regarding this matter, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements