



CERTIFICATION
PROGRAM

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: 03/06/2002

Taxpayer: INDO-PACIFIC CONSERVATION ALLIANCE

TIN: 52-2139780

Tax Year: 2002

I certify that, to the best of our knowledge, the above-named entity is an exempt organization under section 501(c) of the U.S. Internal Revenue Code, or a religious or apostolic organization under section 501(d), which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

A handwritten signature in black ink that reads "David L. Medeck".

David L. Medeck
Director, Philadelphia Customer Service Center