

INTERNAL REVENUE SERVICE
P.O. BOX 2508
CINCINNATI, OH 45201

Date: **JUN 07 2006**

**OCEAN RESEARCH & CONSERVATION
ASSOCIATION, INC.**
C/O HENRY H. RAATTAMA, JR.
AKERMAN, SENTERFITT
ONE SE THIRD AVENUE. 28TH FLOOR
MIAMI, FL 33131

DEPARTMENT OF THE TREASURY

Employer Identification Number:
20-0901011

DLN:
206153057

Contact Person:
ELIZABETH MARQUEZ ID# 95117

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31

Public Charity Status:
170 (b) (1) (A) (vi)

Form 990 Required:
Yes

Effective Date of Exemption:
March 23, 2004

Contribution Deductibility:
Yes

Advance Ruling Ending Date:
December 31, 2008

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the

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funds will be used for section 501(c) (3) purposes.

If you distribute funds to individuals, you should keep case histories showing the recipient's name and address; the purpose of the award; the manner of selection; and the relationship of the recipient to any of your officers, directors, trustees, members, or major contributors.

Sincerely,

A handwritten signature in black ink, appearing to read "Lois G. Jerner". The signature is written in a cursive, flowing style.

Lois G. Jerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c) (3) Statute
Extension