



Dear Ryan Skaife,

Global Conservation Assistance would be happy to provide the Hope In Tanzania Foundation with fiscal sponsorship as long as those activities for which we provide fiscal sponsorship are in alignment with the Internal Revenue Service's 501(c)(3) tax-exempt requirements. We understand the scope of the projects you are creating in Tanzania's Rufiji Basin and would be glad to provide sponsorship for those programs that include providing capacity building, community empowerment, education, human wildlife conflict mitigation, health and wellness support, community planning and natural resource management planning.

Please be advised that we cannot support you in any activities that include for-profit ventures that benefit anyone other than poor disadvantage individuals or communities in Tanzania, or wildlife and ecosystem protection. We will require that any project you engage in be approved by us before or EIN number is used. We will also require that 5% of funds received be donated to GCA for accounting and processing fees, unless 5% exceeds 10,000 dollars. We will not require that HIT pay the 5% if the organization receives grants for which none of the funds can be allocated for overhead expenses.

We are excited about developing a relationship with the HIT Foundation and are confident that it will be a productive and lasting one. HIT has exhibited considerable ingenuity and innovation through the diverse partnerships it has created and continues to create. We are happy to support you in your work and welcome this partnership.

Sincerely

Kina Murphy, GCA President/CEO

A handwritten signature in black ink, appearing to read 'Kina Murphy', is written over a faint, circular stamp or watermark.

4/15/01

505-204-2652



Global Conservation Assistance Fiscal Sponsorship Agreement

Affiliate Information:

Organization Name: Hope in Tanzania Foundation
Contact Person: Ryan Skarfe
FEIN: 75-315 7136
Address: 2547 S. Shore Drive, Milwaukee, WI 53207
Telephone: (414) 763-1858
Fax: (414) 763-1858
Email: rskarfe@hopeintanzania.org

I have read Global Conservation Assistance's Guidelines for Fiscal Sponsorship and agree to the conditions they contain.

Signature Ryan Skarfe Date 4-18-07

Fiscal Sponsorship Contract and Agreement

The following is agreed between Global Conservation Assistance (GCA), a New Mexico non-profit 501(c)(3) corporation located at 207 Sunrise road, Santa Fe, New Mexico 87507 hereinafter "Sponsor," and The Hope In Tanzania Foundation, located at 2547 S. Shore Drive, Milwaukee, WI 53207 hereinafter "Recipient." Sponsor and Recipient may be referred to as "Parties" where their interests are concerned mutually.

Whereas:

- A. Sponsor agrees to serve as fiscal sponsor of donated funds for Recipient and hold them in escrow, and
- B. Recipient agrees to use said funds for the purposes set forth below:

Therefore, the Parties hereto agree as follows:

1. Sponsor's staff have reviewed the qualifications of Recipient and Recipient agrees that monies held in escrow by Sponsor will be used exclusively for purposes within the guidelines of section 501(c)(3) of the Internal Revenue Service code and for activities which promote the mission of Global Conservation Assistance.

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www.globalconservationassistance.com



2. Recipient shall have and keep current a \$1 million dollar liability insurance policy and the Sponsor shall not be held liable or responsible in any way for any actions of the Recipient organization, its staff or volunteers.
3. Sponsor shall charge 5% of the grant or donated amount as an administrative fee, plus any reasonable attorney's fee incurred by Sponsor should they occur. Said administrative charge will be assessed on all contributed monies upon receipt by Sponsor in each instance.
4. Sponsor shall provide statements of account status to Recipient, for any quarter in which account activity occurs or upon request by Recipient
5. Sponsor shall provide any information necessary to Recipients' grantor/donor regarding the nature of the fiscal sponsorship arrangement or Sponsor's 501(c)(3) status upon request.
6. Recipient warrants that its purposes for funds held in escrow by Sponsor will fall within uses set forth within section 501(c)(3) of the Internal Revenue Service code. Recipient specifically warrants that the program will not be used to support a candidate for public office or specific governmental organization, lobbying activities, electoral politics or litigation.
7. Recipient agrees that, should Recipient organization cease to exist or the contract is terminated while Sponsor holds funds in escrow for Recipient, any funds remaining in escrow will revert to Sponsor, unless expressly identified by granting organization, and be used only for similar 501(c)(3) purposes. (Any funds in escrow should go to pay off any expenses related to the residency and any surplus should be divided among the key collaborating organizations i.e Global Conservation Assistance and the hope in Tanzania Foundation).
8. Recipient agrees to bear responsibility for meeting any project requirements or planned outcomes arranged with a granting organization or individual donor. In addition, Recipient agrees Global Conservation Assistance bears no responsibility for completion of any project requirements or planned outcomes for which funds are acquired from a granting organization or individual donor on behalf of Recipient.
9. Recipient agrees to provide account statements to Sponsor upon request, as well as provide account information as required by a granting organization or individual donor. Such request will be provided within 10 business days.
10. Further, Sponsor agrees to provide donors with acknowledgement of contribution, along with any information required by the Internal Revenue Service for tax-deductible contributions.
11. Recipient agrees to provide any substantiation of the nature of the intended purpose of requested funds to Sponsor.
12. Recipient has read and agrees to the "Guideline for Fiscal Sponsorship by Global Conservation Assistance I."

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13. This agreement will begin on 4/18/07 and continue until dissolved by either party by giving 60 days notice.

For Global Conservation Assistance, Sponsor

[Signature] President Date 4/18/07

For Recipient

Ryan Stalk, Hope in Tanzania Fdn. Date 4-18-07

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

DEPARTMENT OF THE TREASURY

Date: MAR 28 2007

GLOBAL CONSERVATION ASSISTANCE
TRUST
4910 B NICHOLAS PLACE
SANTA FE, NM 87507

Employer Identification Number:
56-2493733
DLN:
17053150027026
Contact Person: JOANNA YAWNEY ID# 95078
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
January 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
September 27, 2004
Contribution Deductibility:
Yes

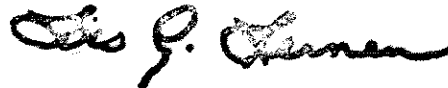
Dear Applicant:

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. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

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

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

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

Letter 947 (DO/CG)

GLOBAL CONSERVATION ASSISTANCE

INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTION 501(c)(3)

WHERE TO GET FORMS AND HELP

You can obtain forms and instructions by calling toll free 1-800-829-3676, through the Internet Web Site at www.irs.gov, and at local tax assistance centers.

You can obtain additional information about most topics discussed below through our customer service function by calling toll free 1-877-829-5500, or on our Web Site at www.irs.gov/eo. In addition, you should sign up for Exempt Organization's EO Update, a regular e-mail newsletter that highlights new information posted on the charities page of irs.gov. To subscribe, go to www.irs.gov/eo and click on "EO Newsletter."

NOTIFY US ON THESE MATTERS

If you change your name, address, purposes, operations or sources of financial support, please inform our TE/GE EO Determinations Office at the following address: Internal Revenue Service, P.O. Box 2508, Cincinnati, Ohio 45201. If you amend your organizational document or by-laws, or dissolve, provide the EO Determinations Office with a copy of the amended documents. Please use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

FILING REQUIREMENTS

In your exemption letter, we indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If your exemption letter states that you are not required to file Form 990, you are exempt from these requirements. Otherwise, if your gross receipts are normally more than \$25,000, you must file Form 990 or Form 990-EZ with the Ogden Submission Processing Center, Ogden, UT 84201-0027.

You are eligible to file Form 990-EZ if your gross receipts are normally between \$25,000 and \$100,000, and your total assets are less than \$250,000. You must file the complete Form 990 if your gross receipts are over \$100,000, or your total assets are over \$250,000. The Form 990 instructions show how to compute your "normal" receipts.

Form 990 Schedule A is required for both Form 990 and Form 990-EZ.

Organizations With Gross Receipts of \$25,000 or Less

For tax periods beginning after December 31, 2006, you must file an annual electronic notice if your gross receipts are normally \$25,000 or less. Alternatively, you may file a complete Form 990 Package if we send one to you.

Exception: Section 509(a)(3) supporting organizations must file Form 990 or

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Form 990-EZ even if gross receipts are normally \$25,000 or less. However, supporting organizations of religious groups with gross receipts that are normally \$5,000 or less may file an annual electronic notice instead of Form 990 or Form 990-EZ.

Due Date of Return or Annual Electronic Notice

Your return or annual electronic notice is due by the 15th day of the fifth month after the end of your annual accounting period. There are penalties for failing to file a complete return timely. For additional information on penalties, see the Form 990 instructions or call our toll free number.

Revocation of Tax-Exempt Status

For tax periods beginning after December 31, 2006, your tax-exempt status will be revoked as of the filing due date of the third year if you fail to file for three consecutive years Form 990, Form 990-EZ, or the annual electronic notice.

If your tax-exempt status is revoked because you failed to file for three consecutive years, you must reapply for exemption and pay the appropriate user fee.

UNRELATED BUSINESS INCOME TAX RETURN

If you receive more than \$1,000 annually in gross receipts from a regular trade or business, you may be subject to Unrelated Business Income Tax and required to file Form 990-T, Exempt Organization Business Income Tax Return. There are several exceptions to this tax:

1. Income you receive from the performance of your exempt activity,
2. Income from fundraisers conducted by volunteer workers, or where donated merchandise is sold, and
3. Income from routine investments such as certificates of deposit, savings accounts, or stock dividends.

There are special rules for income derived from real estate or other investments purchased with borrowed funds. This income is called "debt financed" income. For additional information regarding unrelated business income tax, see Publication 598, Tax on Unrelated Business Income of Exempt Organizations, or call our toll free number shown above.

PUBLIC INSPECTION OF APPLICATION, INFORMATION RETURN, AND FORM 990-T

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return, or the date the return is filed. This rule also applies to any Form 990-T filed after August 17, 2006. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. You must also provide copies

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of these documents to any individual, upon written or in person request, without charge other than reasonable fees for copying and postage.

You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or call our toll free number shown above.

FUNDRAISING

Contributions to you are deductible only to the extent that they are gifts and no consideration is received in return. Depending on the circumstances, ticket purchases and similar payments in conjunction with fundraising events may not qualify as fully deductible contributions.

CONTRIBUTIONS OF \$250 OR MORE

Donors must have written substantiation from the charity for any charitable contribution of \$250 or more. Although it is the donor's responsibility to obtain written substantiation from the charity, you can assist donors by providing a written statement listing any cash contribution or describing any donated property.

This written statement must be provided at the time of the contribution. There is no prescribed format for the written statement. Letters, postcards and electronic (e-mail) or computer-generated forms are acceptable.

The donor is responsible for the valuation of donated property. However, your written statement must provide a sufficient description to support the donor's contribution.

For contributions of cash, a check or other monetary gift made on or after January 1, 2007, a donor cannot claim a tax deduction unless the donor maintains a record of the contribution in the form of either a bank record (such as a cancelled check) or a written communication from the charity (such as a receipt or letter) showing the name of the charity, the date of the contribution, and the amount of the contribution.

For additional information regarding donor substantiation, see Publication 1771, Charitable Contributions - Substantiation and Disclosure Requirements. For information about the valuation of donated property, see Publication 561, Determining the Value of Donated Property.

CONTRIBUTIONS OF MORE THAN \$75 AND CHARITY PROVIDES GOODS OR SERVICES

You must provide a written disclosure statement to donors who receive goods or services from you in exchange for contributions in excess of \$75.

Contribution deductions are allowable to donors only to the extent their contributions exceed the value of the goods or services received in exchange.

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Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as fully deductible contributions, depending on the circumstances. If you conduct fundraising events such as benefit dinners, shows, membership drives, etc., where something of value is received, you are required to provide a written statement informing donors of the fair market value of the specific items or services you provided in exchange for contributions of more than \$75.

You should provide the written disclosure statement in advance of any event, determine the fair market value of any benefit received, determine the amount of the contribution that is deductible, and state this information in your fundraising materials such as solicitations, tickets, and receipts. The amount of the contribution that is deductible is limited to the excess of any money (and the value of any property other than money) contributed by the donor less the value of goods or services provided by the charity. Your disclosure statement should be made, no later than, at the time payment is received. Subject to certain exceptions, your disclosure responsibility applies to any fundraising circumstances where each complete payment, including the contribution portion, exceeds \$75. For additional information, see Publication 1771 and Publication 526, Charitable Contributions.

EXCESS BENEFIT TRANSACTIONS

Excess benefit transactions are governed by section 4958 of the Code. Excess benefit transactions involve situations where a section 501(c)(3) organization provides an unreasonable benefit to a person who is in a position to exercise substantial influence over the organization's affairs. If you believe there may be an excess benefit transaction in which you are involved, you should report the transaction on Form 990 or 990-EZ. For information on how to correct and report this transaction, see the instructions for Form 990 and Form 990-EZ, or call our toll free number shown above.

EMPLOYMENT TAXES

If you have employees, you are subject to income tax withholding and the social security taxes imposed under the Federal Insurance Contribution Act (FICA). You are required to withhold Federal income tax from your employee's wages and you are required to pay FICA on each employee who is paid more than \$100 in wages during a calendar year. To know how much income tax to withhold, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee. Organizations described in section 501(c)(3) of the Code are not required to pay Federal Unemployment Tax Act (FUTA) tax.

Employment taxes are reported on Form 941, Employer's Quarterly Federal Tax Return. The requirements for withholding, depositing, reporting and paying employment taxes are explained in Circular E, Employer's Tax Guide, (Publication 15), and Employer's Supplemental Tax Guide, (Publication 15-A). These publications explain your tax responsibilities as an employer.

CHURCHES

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Churches may employ both ministers and church workers. Employees of churches or church-controlled organizations are subject to income tax withholding, but may be exempt from FICA taxes. Churches are not required to pay FUTA tax. In addition, although ministers are generally common law employees, they are not treated as employees for employment tax purposes. These special employment tax rules for members of the clergy and religious workers are explained in Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers. Churches should also consult Publications 15 and 15-A. Publication 1828, Tax Guide for Churches and Religious Organizations, also discusses the various benefits and responsibilities of these organizations under Federal tax law.

PUBLIC CHARITY STATUS

Every organization that qualifies for tax-exemption as an organization described in section 501(c)(3) is a private foundation unless it falls into one of the categories specifically excluded from the definition of that term [referred to in section 509(a)(1), (2), (3), or (4)]. In effect, the definition divides these organizations into two classes, namely private foundations and public charities.

The Code section under which you are classified as a public charity is shown in the heading of your exemption letter. This determination is based on the information you provided and the request you made on your Form 1023 application. Please refer to Publication 557 for additional information about public charity status.

GRANTS TO INDIVIDUALS

The following information is provided for organizations that make grants to individuals. If you begin an individual grant program that was not described in your exemption application, please inform us about the program.

Funds you distribute to an individual as a grant must be made on a true charitable basis in furtherance of the purposes for which you are organized. Therefore, you should keep adequate records and case histories that demonstrate that grants to individuals serve your charitable purposes. For example, you should be in a position to substantiate the basis for grants awarded to individuals to relieve poverty or under a scholarship or education loan program. Case histories regarding grants to individuals should show names, addresses, purposes of grants, manner of selection, and relationship (if any) to members, officers, trustees, or donors of funds to you.

For more information on the exclusion of scholarships from income by an individual recipient, see Publication 970, Tax Benefits for Education.