

FEDERAL EXCISE TAX
NOTIFICATION CERTIFICATE OF TAXABLE FUEL REGISTRANT

**TO: IPC (USA), INC.
20 Pacifica, Suite 650
Irvine, CA. 92618**

The undersigned gasoline registrant (“Registrant”) hereby certifies under penalties of perjury that Registrant is registered by the Internal Revenue Service with registration numbers

Gasoline-Certificate of Registry Number-_____

Diesel-Certificate of Registry Number-_____

and that Registrant’s registration has not been revoked or suspended by the Internal Revenue Service. The registration numbers listed above were issued by the District Directors of the Internal Revenue Service at _____.

Registrant understands that the fraudulent use of this certificate may subject Registrant and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

This certificate is effective January 1, 2005 and continues in effect until the earlier of the date the registrant provides a new certificate, or the date we are notified by either the Internal Revenue Service or the registrant that the registrant’s registration has been revoked or suspended.

(Signature)

(Date)

(Printed name of person signing)

(Telephone number)

(Title of person signing)

(Employer Identification Number)

(Name of registrant)

(Address of registrant)

City State Zip