



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: April 4, 2006

Taxpayer: INSTITUTE OF INTERNAL AUDITORS INC

TIN: 13-5532538

Tax Year: 2005

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 in the sense of the Double Tax Treaty between the Russian Federation and the United States of America.

Andrew Zuckerman  
Field Director, Philadelphia Accounts Management Center

Certified for Russia