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Sommario/riassunto	<P>Poverty alleviation is high on the global policy agenda, its importance being emphasised by its place as the first of the United Nation's Millennium Development Goals. As a potentially significant source of economic growth in developing countries, tourism may also play a major role in poverty reduction and alleviation under the right circumstances. The incorporation of tourism into development policy and Poverty Reduction Strategies has special poignancy for those Least Developed Countries where natural resources exist to support a tourism industry and there are limited development alternat