

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICES

PHILADELPHIA, PA 19255

Date: April 18, 2011

Taxpayer: TAXPAYER NAME

TIN: XXX-XX-XXXX

Cert Year: 2011

I certify that, to the best of our knowledge, the above-named taxpayer is a resident of the United States of America for purposes of U.S. taxation.

M.Byck

P. J. Bazick

Field Director, Accounts Management

Form 6166 (Rev. 6-2008) Catalog Number 4313V