



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

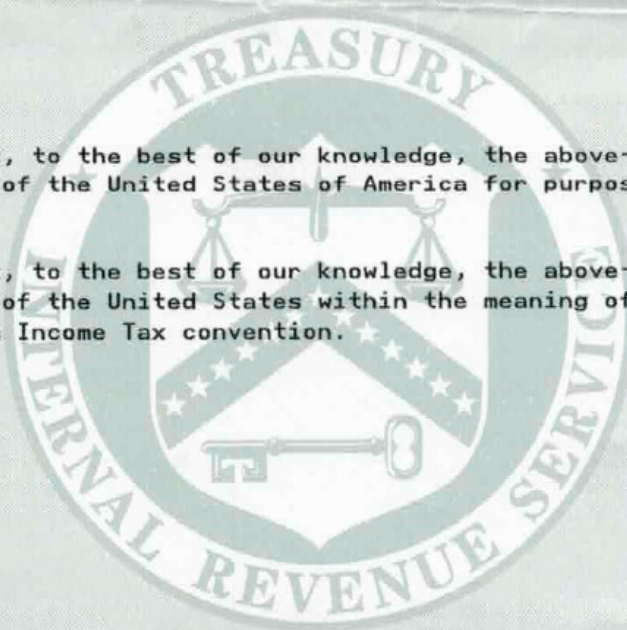
CERTIFICATION
PROGRAM

Date: May 1, 2017

Taxpayer: [REDACTED]
TIN: [REDACTED]
Tax Year: 2017

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.

I certify that, to the best of our knowledge, the above-named taxpayer is a resident of the United States within the meaning of the United States - Spain Income Tax convention.



Joseph Dianto
Field Director, Accounts Management