



**DEPARTMENT OF TREASURY**  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: 7/12/2007

Taxpayer: ABC PENSION PLAN  
TIN: XX-XXXXXXX  
Tax Year: 2007

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.