CERTIFICATION OF FACTS & DELIVERY INSTRUCTIONS

TO: Counter Tax Lawyers Professional Corporation ("Counter")

I, the undersigned, have read Counter's submissions, dated , and watermarked Draft for Client Approval (the "Client Draft"). I hereby certify that, to the best of my knowledge and belief, the statements of fact in the Client Draft are true and complete. In addition, I hereby irrevocably authorize and instruct Counter to immediately delivery the final version to the proposed recipient.

I have the authority to bind the Corporation.

Date:

