

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.

_____ ●

Date: