



CERTIFICATION
PROGRAM

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: 06/21/2004

Taxpayer:

TIN:

Tax Year: 2004

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.

Daniel J. Nally
Field Director, Philadelphia Accounts Management Center

Certified for Spain