



CERTIFICATION
PROGRAM

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: March 16, 2026

Taxpayer: ZAPIER INC
TIN: 46-1268002
Tax Year: 2026

I certify that the above-named corporation is a U.S. corporation, and a resident of the United States of America for purposes of U.S. taxation.

Michele Page
Field Director, Accounts Management