



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: February 24, 2025

Taxpayer: ZAPIER INC  
TIN: 46-1268002  
Tax Year: 2025

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.

M. Page  
Field Dir., Accounts Management