

## DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE PHILADELPHIA, PA 19255

Date: October 3, 2017

Taxpayer: INTERNET CORPORATION FOR ASSIGNED NAMES AND NUMBERS

TIN: 95-4712218

Tax Year: 2017

I certify that, to the best of our knowledge, the above-named entity is an exempt organization under section 501(c) (3) of the U.S. Internal Revenue Code, or a religious or apostolic organization under section 501(d), which is exempt from U.S. taxation under section 501(a), and 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.

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Joseph Dianto Field Director, Accounts Management