

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE PHILADELPHIA, PA 19255

Date: July 10, 2017

001230

Taxpayer: BALSAMIQ STUDIOS LLC

TIN: 26-2200095

Tax Year: 2017

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.

REASUR

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