

CERTIFICATION REGARDING INTERIM AMENDMENTS

Under penalties of perjury, I hereby certify to the best of my knowledge and belief that all necessary interim amendments required by the Internal Revenue Service to retain the qualified status of my master and prototype plans and/or volume submitter specimen plans have been made a part of such pre-approved plans timely and communicated timely to all my adopting employers.

Type or print name of M&P Sponsor and/or VS
Practitioner

Signed _____
(person authorized to sign for M&P Sponsor and/or
VS Practitioner)

Dated _____