



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

CERTIFICATION  
PROGRAM

Date: November 14, 2019

Taxpayer: HIGG CO LLC  
TIN: 83-4312755  
Tax Year: 2019

I certify that the above-named partnership is a newly formed partnership and is not yet required to have filed Form 1065, U.S. Partnership Return of Income. I certify that this office has in its possession documentary evidence that the above partnership will be treated as a domestic partnership; and, to the best of our knowledge, each partner listed below is a resident of the United States of America for purposes of U.S. taxation.

**Name:**  
KATHERINE MIMI FRUSHA

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Please contact the Partnership for the percentage of payment applicable to the partners listed above.

Joseph Dianto  
Field Director, Accounts Management