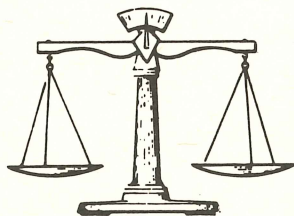


United States Tax Court



Pedram Ben-Cohen

of

California

having fulfilled the requirements of this Court, having taken the oath and being duly qualified has been admitted to practice before the United States Tax Court

Witness my hand

John O. Colvin

Chief Judge

In testimony whereof I have hereunto set my hand and affixed the seal

of the Court at the City of Washington this 23rd

day of July A.D. 20 09

[Signature]
Clerk of the United States Tax Court

