

EXHIBIT D
TAX EXEMPTION CERTIFICATES



State of California
Franchise Tax Board

PO Box 1286
Rancho Cordova CA 95741-1286

STAND UP WITH COMEDY
ATTN: REG TIGERMAN
4466 SHERMAN OAKS CIR
SHERMAN OAKS CA 91403

Date: 09.17.17
Case: 31620641209147793
Case Unit: 31620641209147796
In reply refer to: 760:MN:FL20

Regarding:	Tax-Exempt Status
Organization's Name:	STAND UP WITH COMEDY
CCN:	3944269
Purpose:	Charitable
R&TC Section:	23701d
Form of Organization:	Incorporated
Accounting Period Ending:	12/31
Tax-Exempt Status Effective:	09/09/2016

Exempt Acknowledgement Letter

We have received your federal determination letter that shows tax exemption under Internal Revenue Code (IRC) Section 501(c)(3).

Under California law, Revenue and Taxation Code (R&TC) Section 23701 provides that an organization is exempt from taxes imposed under Part 11 upon submission of the federal determination letter approving the organization's tax-exempt status.

Generally, the effective date of an organization's California tax-exempt status is the same date as the federal tax exempt status.

To retain tax-exempt status, the organization must be organized and operating for nonprofit purposes within the provisions of the above R&TC section. An inactive organization is not entitled to tax exempt status.

In order for us to determine any effect on the tax-exempt status, the organization must immediately report to us any change in:

- Operation
- Character
- Purpose
- Name
- Address

For filing requirements, refer to FTB Pub.1068, *Exempt Organizations - Filing Requirements and Filing Fees*. Go to ftb.ca.gov and search for 1068.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115 or go to their website at boe.ca.gov.

Molly N
Telephone: 916.845.4171
Fax: 916.843.8005

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: FEB 14 2017

STAND UP WITH COMEDY
C/O REG TIGERMAN
4466 SHERMAN OAKS CIRCLE
SHERMAN OAKS, CA 91403

Employer Identification Number:
81-3969014
DLN:
17053003347047
Contact Person:
ANGELA M BENDER ID# 31162
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
September 9, 2016
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

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P. O. BOX 2508
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Letter 947

STAND UP WITH COMEDY

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in dark ink, appearing to read "Jeffrey I. Cooper". The signature is written in a cursive style with a prominent initial "J".

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements