GOVERNMENT OF THE DISTRICT OF COLUMBIA

OFFICE OF TAX AND REVENUE

CERTIFICATE OF EXEMPTION

ISSUED PURSUANT TO DISTRICT OF COLUMBIA SALES AND USE TAX ACCOUNTS

THIS CERTIFIES THAT

IPROMOTEU.COM, INC.

MKT-001334780

321 COMMONWEALTH RD STE 101 WAYLAND MA 01778-5039

CERTIFICATE NUMBER L0007724865

Is entitled to the exemption described below from Sales & Use Tax under the authority of the District of Columbia Sales & Use Tax Acts.

EFFECTIVE EXPIRATION

THIS CERTIFICATE IS NON TRANSFERABLE

09-Jun-2022 09-Jun-2023

CERTIFICATE OF RESALE

I/We certify that all of the tangible personal property or taxable services purchased from you in connection with this sale are for resale or rental either in the same form or for incorporation as a material part of other property being produced for resale or rental.

This certificate shall be considered a part of each order we shall give, provided the order contains our DC Account ID number and will continue in force until revoked by written notice to you.

SELLER MUST KEEP THIS CERTIFICATE

This certificate is not valid unless it contains a certificate number, the purchaser's DC Sales and Use Tax account ID, and effective dates. The certificate is not valid outside of the stated effective dates, must be signed by the owner or authorized officer, and must be dated.

If you, as the issuer of the certificate of resale, buy items from the seller that do not qualify for tax exemption, you should advise the seller to charge the appropriate sales tax on such items. Otherwise, the purchaser is required to report to OTR and pay use tax directly using the Sales and Use Tax returns FR-800A (annual), FR-800M (monthly), FR-800Q (quarterly), FR-800SE (Special Event) or FR-800V Street Vendor (quarterly).

The seller must retain all Certificates of Resale on file to substantiate exemptions in case of an audit of its DC Sales and Use Tax returns. To be eligible to use this certificate, purchasers who are located inside the District of Columbia must file DC Form FR-500 and must fulfill their annual return filing requirements.

| Seller Information | | |
|--------------------|-------------------|--|
| Name: | FEIN/SSN: | |
| Street: | City, State, Zip: | |