


May 29, 2018


DIGITAL ARBITRAGE INC
C/O KEVIN BEE
2655 FOURTH AVE
SAN DIEGO, CA 92103

Taxpayer Identification
Number: 46-0669271
Tax Return: 1120
Tax Year: 12/31/2017
Certification Year: 2018
Inquiry Date: 05/04/2018
Reference Number: B3D18503920008

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Dear Taxpayer:

We have certified your request (or requests) for relief from being taxed twice (double taxation). If you have any questions concerning this tax matter, please write or telephone the appropriate tax authority.

Please write to us with any questions you may have about this letter. You can also fax your questions to us at 877-824-9110 or at 304-707-9792. Please attach a copy of this letter to your correspondence to help us identify your account. If you prefer, you also can telephone the U.S. Residency Certification Unit between 6:00 a.m. and 11:00 p.m. ET at 267-941-1000.

Thank you for your cooperation.

Sincerely yours,



Joseph Dianto
Field Director, Accounts Management

Enclosure:
Certifications



CERTIFICATION
PROGRAM

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: May 29, 2018

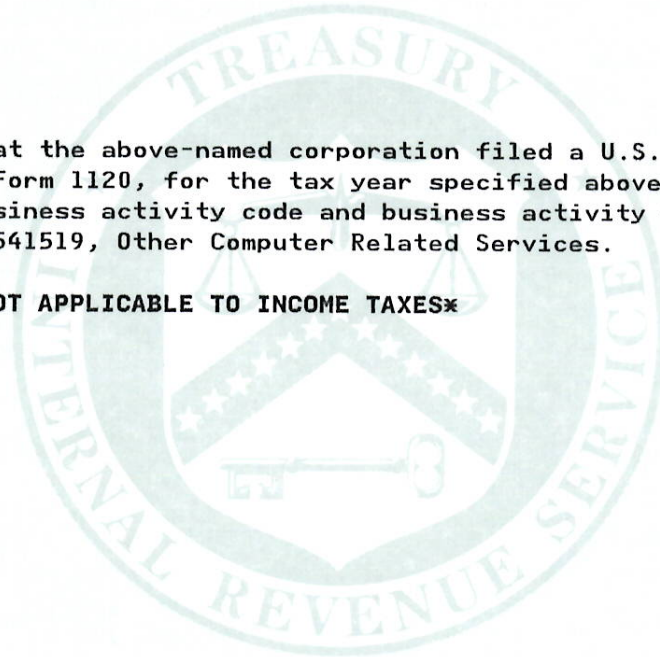


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Taxpayer: DIGITAL ARBITRAGE INC
TIN: 46-0669271
Tax Year: 2018

I certify that the above-named corporation filed a U.S. corporate income tax return, Form 1120, for the tax year specified above. Form 1120 shows the business activity code and business activity for the above taxpayer is 541519, Other Computer Related Services.

✳VAT ONLY, NOT APPLICABLE TO INCOME TAXES✳



Joseph Dianto
Field Director, Accounts Management