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EXHIBIT D

MJ Publishing Trust

CERTIFICATION OF TRUST

Pursuant To and In Accordance With Section 3591 of Title 12 of the Delaware Code

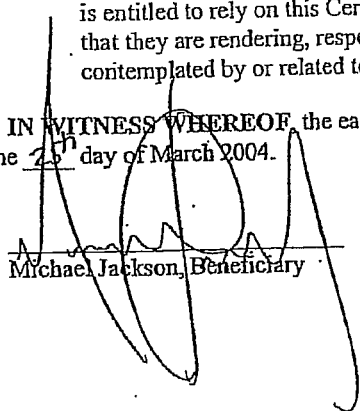
This Certification of Trust is delivered pursuant to that certain Third Amended and Restated Loan Agreement (the "Loan Agreement") dated as of even date herewith, by and between Bank of America, N.A., located at 767 Fifth Avenue, Floor 12A, New York, New York 10153, and MJ Publishing Trust, a Delaware trust (the "Trust"), of which Michael Joseph Jackson, an individual, is the sole beneficiary (the "Beneficiary"), and pursuant to and in accordance with Section 3591 of Title 12 of the Delaware Code. Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the Loan Agreement. This certificate may be executed by the Beneficiary and the Co-Trustees in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute but one and the same instrument.

The Co-Trustees, each in his capacity as Co-Trustee of the Trust and not in his individual capacity, and the Beneficiary hereby certify as follows:


1. The Trust has not been revoked, modified or amended in any manner that would cause the representations made in this Certification of Trust to be incorrect in any respect.
2. John McClain and Alvin Malnik are the current and validly appointed Co-Trustees of the Trust as of the date hereof and each of them, in his capacity as Co-Trustee, has the requisite trust power and trust authority to execute, deliver and perform the obligations under the Loan Agreement, the Fourth Amended and Restated Promissory Note dated as of March 25, 2004 made by the Trust in favor of the Bank, the Certification of Trust and the MJ Publishing Trust Certificate.
3. Each of Sidley Austin Brown & Wood LLP and Morris, Nichols, Arsh & Tunnell is entitled to rely on this Certification of Trust in connection with the opinions that they are rendering, respectively, in connection with the transactions contemplated by or related to the documents described in item 2 above.

IN WITNESS WHEREOF, the each of the undersigned have executed this Certificate as of the 25th day of March 2004.

By:


Michael Jackson, Beneficiary

By:


Alvin Malnik, Co-Trustee

By:

John McClain, Co-Trustee

CH1 2898342v2

CONFIDENTIAL LITIGATION MATERIALS

BOA 0345

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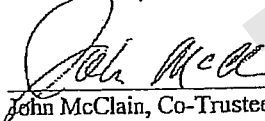
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1. The Trust has not been revoked, modified or amended in any manner that would cause the representations made in this Certification of Trust to be incorrect in any respect.
2. John McClain and Alvin Malnik are the current and validly appointed Co-Trustees of the Trust as of the date hereof and each of them, in his capacity as Co-Trustee, has the requisite trust power and trust authority to execute, deliver and perform the obligations under the Loan Agreement, the Fourth Amended and Restated Promissory Note dated as of March __, 2004 made by the Trust in favor of the Bank, the Certification of Trust and the MJ Publishing Trust Certificate.
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Michael Jackson, Beneficiary

By: _____
Alvin Malnik, Co-Trustee

By: 
John McClain, Co-Trustee

CHI 2898342v2