Date: June 27, 2007

Taxpayer: RUTGERS THE STATE UNIVERSITY
TIN: 22-6001086
Tax Year: 2007

I certify that, to the best of our knowledge, the above-named entity is an exempt organization under section 501(c)(3) of the U.S. Internal Revenue Code, or a religious or apostolic organization under section 501(d), which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

Andrew E. Zuckerman
Field Director, Philadelphia Accounts Management Center

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