



CERTIFICATION
PROGRAM

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

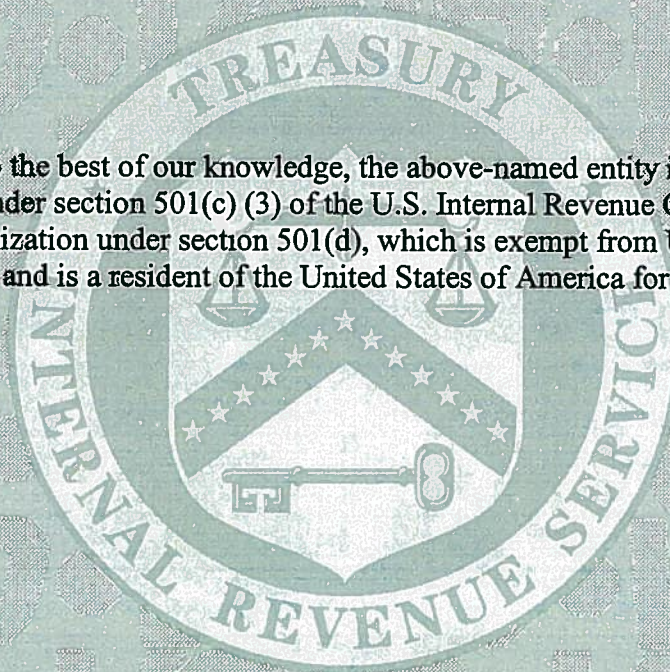
Date: June 27, 2007

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.



A handwritten signature in black ink, appearing to read "Andrew E. Zuckerman".

Andrew E. Zuckerman
Field Director, Philadelphia Accounts Management Center