



CERTIFICATION
PROGRAM

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: 09/09/2004

Taxpayer: REGENTS OF THE UNIV OF MINNESOTA

TIN: 41-6007513

Tax Year: 2004

I certify that the above-named entity is a State, or political subdivision of a State, or an agency, instrumentality, or public educational organization of a State or political subdivision, which is exempt from U.S. tax under the Internal Revenue Code, and is a resident of the United States of America for purposes of U.S. taxation.

Daniel J. Nally
Field Director, Philadelphia Accounts Management Center