

## DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE PHILADELPHIA, PA 19255

Date: 04/11/2003

Taxpayer: REGENTS OF THE UNIVERSITY OF CALIFORNIA

TIN: 94-3067788

Tax Year: 2003

I certify that, to the best of our knowledge, the above-named entity is an exempt organization under section 501(c) 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.

David L. Medeck

Director, Philadelphia Customer Service Center