



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Taxpayer: UNIV OF MEMPHIS  
SSN/EIN: 62-0648618  
Tax Year: 1998

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 resident of the United States of America for purposes  
of U.S. taxation.

*Joseph H. Cloonan*  
Joseph H. Cloonan  
Director, Internal Revenue Service Center