



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

FEB 22 1999

Form 6166 (Rev. 6-96)