



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

CERTIFICATION
PROGRAM

Date: October 17, 2011



000123

Taxpayer: UNIVERSITY OF TOLEDO
TIN: 34-6401483
Tax Year: 2010

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.

P. J. Bazick
Field Director, Accounts Management