

TIMOTHY G. LYNCH
VICE PRESIDENT AND GENERAL COUNSEL



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May 12, 2015

TO WHOM IT MAY CONCERN:

This is to certify that, to the best of my knowledge, the determinations made by the Internal Revenue Service in its letter dated October 4, 1961 and April 9, 1976 concerning the status of the Regents of the University of Michigan with respect to Section 501(c)(3) and Section 509(a)(1) of the Internal Revenue Code have not been modified or rescinded.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Tim Lynch', written over a horizontal line.

Timothy G. Lynch