STATE OF NEW MEXICO
Taxation and Revenue Department

UNIVERSITY OF UTAH
201 SOUTH PRESIDENT'S CIR. RM 408
SALT LAKE CITY UT 84108

June 15, 2004
CRS ID: 03-011215-00-0
Letter ID: L0707570688

STATE OF NEW MEXICO TAXATION AND REVENUE DEPARTMENT
REGISTRATION CERTIFICATE

<table>
<thead>
<tr>
<th>Date ID issued</th>
<th>IDENTIFICATION NUMBER</th>
<th>Business Start Date</th>
<th>Business End Date</th>
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<tbody>
<tr>
<td>03-Mar-2004</td>
<td>03-011215-00-0</td>
<td>01-Mar-2004</td>
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</tr>
</tbody>
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Business Location
201 PRESIDENTS CIR RM 145
City and State
SALT LAKE CITY, UT

Taxpayer Name
UNIVERSITY OF UTAH
P.O. Box 120920
SALT LAKE CITY, UT 84112-9003

Filing Frequency
MONTHLY

This Registration Certificate is issued pursuant to Section 7-1-12 NMSA 1978 for Gross Receipts, County Gross Receipts, Municipal Gross Receipts, Compensating and Withholding Taxes. This copy must be displayed conspicuously in the place of business. Any purchaser of the registrant’s business is subject to certain requirements under Section 7-1-61 NMSA 1978.

Audit and Compliance Division Director

ANY INQUIRIES CONCERNING YOUR IDENTIFICATION NUMBER SHOULD BE ADDRESSED TO THE AUDIT & COMPLIANCE DIVISION, P.O. BOX 630, SANTA FE, NEW MEXICO 87504-0630

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FORM REVISED 02/2003

THIS CERTIFICATE IS NOT TRANSFERABLE