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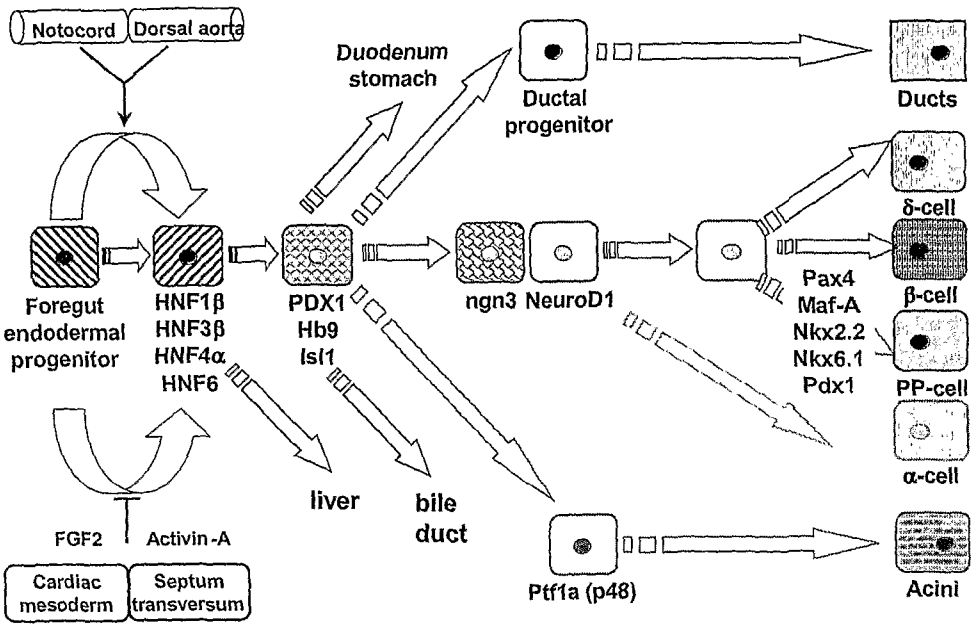
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(54) **Title:** DIFFERENTIATION OF NON-EMBRYONIC STEM CELLS TO CELLS HAVING A PANCREATIC PHENOTYPE



(57) **Abstract:** The invention provides methods for differentiating non-embryonic multipotent stem cells along the pancreatic lineage. The present invention further provides non- embryonic multipotent stem cells and progeny derived therefrom to provide pancreatic cells to a subject.

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