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0425876265 Apr. 09, 2009 LTR 2698C 0 R 54-1978669 200712 67 000 00016196

STERLING CHARITABLE GIFT FUND 555 GROVE STREET STE 116 HERNDON VA 20170



DECLARATION

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Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

Signature of officer or trustee

Date

Title