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MOAB VALLEY HEALTHCARE INC 719 W 400 N PO BOX 998 MOAB UT 84532



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DECLARATION

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