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0425857589 Mar. 23, 2010 LTR 2694C 0 R 22-3786806 200812 67 00015726

PARTNERS RELIEF & DEVELOPMENT PO BOX 2066 REDLANDS CA 92373



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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 offiger or trustee

Date

Title