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0425869705 Dec. 24, 2009 LTR 2697C 0 R 26-6158312 200812 44 00020783

FRED A SEIGEL & DONNA P SEIGEL CHARITABLE TRUST 33 WOODLAND RD NORTH HAMPTON NH 03862

## **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

1/13/10 Date

Title