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0425830663 Dec. 09, 2009 LTR 2695C 0 R 62-0309878 200905 67 00017781

FRATERNAL ORDER OF EAGLES-945 6128 AIRWAYS BLVD CHATTANOOGA TN 37421

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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

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