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0425830663 Dec. 31, 2009 LTR 2697C 0 R 47-6044090 200908 44 00047608

LIENEMANN CHARITABLE FOUNDATION INC PO BOX 81407 LINCOLN NE 68501



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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

Title

Date