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0425874015 Apr. 14, 2010 LTR 2697C O R 11-6548272 200909 44 00017184

	BAIS EPHRAI	M CHARITABLE	FDN	TRUST				
	% MARGULIES							
-	8 BOXWOOD LANE							
	MONSEY NY	10952						

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	o f	Officer	Or	Trustee	Date

Title