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HARVEY FIRESTONE JR FOUNDATION 2000 BRUSH ST STE 440 DETROIT MI 48226



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.

Maesha F Foed	<u>December 29, 2010</u>
Signature of Officer or Trustee	Date
TRUSTEE	
Title	·

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