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0425830663 June 17, 2010 LTR 2697C 0 R 71-0924087 200912 44 00020760

ENGELSMA FAMILY FOUNDATION 401 E 8TH ST STE 319 SIOUX FALLS SD 57103

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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.

Vile Prisident for Dorsey & Whitney Trust Company LCC.
Management Agent for the Engelsma Family Foundation