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0425876271 Sep. 22, 2010 LTR 2694C 0 R 81-0136920 201005 67 00017704

FRATERNAL ORDER OF EAGLES #32 1800 SOUTH RESERVE A MISSOULA MT 59801



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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.