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0425824712 Nov. 04, 2010 LTR 2697C 0 R 63-1221994 201006 44 00020509

ARTHUR M BRITTON FOUNDATION INC PO BOX 11364 MONTGOMERY AL 36111



DECLARATION

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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