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Jan. 06, 2011 LTR 2697C 0 R
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MAIDA DAVIS TURTLE CHARITABLE TRUST
FROST NATIONAL BANK TRUSTEE
PO BOX 2950
SAN ANTONIO TX 78299

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.

Martha C Simpson

Signature of Officer or Trustee

1-13-2011

Date

VP - Frost Nat'l Bank Trustee

Title

1863