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BIRNKRANT FDN FOR SENIOR CITIZENS ONE COURT SQ - 29TH FLR LONG ISLAND CITY NY 11120

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.

Signature of Officer or Trustee

11112011

Date

Title