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SYDNEY AIKO AKASE FOUNDATION PO BOX 6142 KANEOHE HI 96744

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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.

Pagl L. Plan

Signature of Officer or Trustee

Date

President

Title