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0425857589 May 11, 2011 LTR 2695C 0 R 82-0470631 201012 67 00020096

IDAHO ASSOCIATION OF CRIMINAL DEFENSE LAWYERS INC 303 W BANNOCK ST BOISE ID 83702



DECLARATION

029062

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.