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0425830663 July 12, 2012 LTR 2694C 26-6502560 201112 67 00025731

TURNER CHARITABLE MEMORIAL TRUST PO BOX 2340 SANTA BARBARA CA 93120



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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.

Vice President