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0425869705 Oct. 28, 2013 LTR 2697C 0 R 11-2528803 201209 44 00014262

RAPHELL SIMS LAKOWITZ MEMORIAL FOUNDATION
225 BROADWAY STE 3300
NEW YORK NY 10007



23668

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

DAVIO L LEWUS Vice President

Title

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