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0425897010 May 13, 2013 LTR 2697C 0 R 26-4119068 201212 44 00025266

JANET MANN FON FOR THE ART
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SAUGUS MA 01906

054372

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

Date

Client 1