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0425887451

Apr. 18, 2014 LTR 2697C 0 R 13-6170484 201311 44

Input Op: 0425887451 00026955

PETER B & ADELINE W RUFFIN FDN INC % EDWARD G MCANANEY 1192 PARK AVE STE 14A NEW YORK NY 10128



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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.

Title