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Mar. 30, 2010 LTR 2697C 0 R
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AAMN FOUNDATION
1108 FERN STREET
BIRMINGHAM AL 35209



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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.

James L. Royal, JD
Signature of Officer or Trustee
President
Title

4/18/10
Date