

UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF FLORIDA  
JACKSONVILLE DIVISION

CHAPTER 13

CASE NO.:

IN RE:

RANDALL B. WHITNEY and  
VIRGINIA B. WHITNEY,

Debtors.

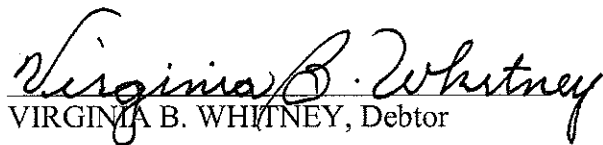
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**DEBTORS' DECLARATION PURSUANT TO**  
**IRC §§530(b)(1) AND 529(b)(1)**


The Debtors, RANDALL B. WHITNEY and VIRGINIA B. WHITNEY, hereby declare under penalties of perjury, that they have no interest in any education individual retirement account (as defined in section 530(b)(1) of the Internal Revenue Code of 1986) or any interest under any qualified State tuition program (as defined in Section 529(b)(1) of such Code).

Dated this 1<sup>st</sup> day of December, 2009.

  
RANDALL B. WHITNEY, Debtor

  
VIRGINIA B. WHITNEY, Debtor

Dated December 1, 2009



Aaron R. Wolfe, Esquire  
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