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## Winderweedle, Haines, Ward & Woodman, P.A.

ATTORNEYS AT LAW

MAIN TELEPHONE (407) 423-4246 WWW.WHWW.COM

Please Reply To:

Orlando Office

M. Deborah Fricke

Corporate Paralegal

Direct Dial: (407) 246-8678

E-mail: dfricke@whww.com

September 8, 2010

VIA FACSIMILE NO. 850-245-6897

Department of State Division of Corporations 409 E. Gaines Street Tallahassee, Florida 32399

Re:

Valhalla Estates, LLC

Document No. L05000017957

Dear Sir/Madam:

Please note that the address for both of the Managing Members of the above-referenced company is as follows:

2658 Del Mar Heights Road, #514 Del Mar, CA 92014

We have filed an amended annual report in order to change the registered agent and registered address of the company.

Please change your records accordingly and do not hesitate to contact me with any questions. Thank you for your time.

Sincerely,

M. Deborah Fricke

Corporate Legal Assistant