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SECRETARY OF STATE DIVISION OF CORPORATIONS

T. HAMPTON

FEB - 2 2011

EXAMINER

GULFWIND BUILDERS INC. P O BOX 101526 CAPE CORAL, FL 33910-1526

> (239) 225-8684 (239) 945-2956 FAX

State of Florida Division of Corporations Attn: Tammy Hampton Fax no. 850-245-6030

RE: Document number W11000006277

Entity Name: Direct-Tel of Florida LLC

Tracking no. 500193082335

February 2, 2011

Dear Ms. Hampton:

We formed a new limited liability company called Direct-Tel of Florida, LLC just the other day. Today, I received an email that this name is in conflict with Document no. P07000054246 (Direct Tel Inc.). My issue is that we also own Direct Tel Inc.

We formed a new company instead of doing a name change because we have changed the way we will be reporting income taxes. Direct-Tel of Florida LLC will be a subsidiary of Gulfwind Builders Inc. A final tax return on the old Direct Tel Inc. will be filed for 2010 and then we will be letting that name and company be dissolved.

Perhaps there is another form that need to be filled out to dissolve the Direct Tel Inc.

Please help me with this issue. I can be reached at (239) 945-1949.

Sincerely,

R I Funk

Gulfwind Builders Inc.

DIVISION OF CORPORATION