

P00000 102264

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FLORIDA DEPARTMENT OF STATE
Division of Corporations

December 11, 2008

BRENT MARLER
PREMIER COMFORT SYSTEMS, INC.
PO BOX 26709
JACKSONVILLE, FL 32226

SUBJECT: J & W HEATING & AIR CONDITIONING, INC.
Ref. Number: P00000102264

This will acknowledge receipt of your correspondence which is being returned for the following reason(s):

THE INFORMATION ON THE ABOVE CORPORATION WAS LAST CHANGED ON JULY 5 2007 WITH THE FILING OF THE 2007 ANNUAL REPORT. AT THIS TIME MARK CELLURA WAS CHANGED TO BRENT B MARLER, AS REGISTERED AGENT AND AS THE SOLE OFFICER. A COPY OF THIS FILING IS ENCLOSED. THE CORPORATION IS NOW DISSOLVED SINCE THE 2008 ANNUAL REPORT WAS NOT FILED. IN THIS CASE THE BEST THING TO DO TO REMOVE YOUR NAME WOULD BE TO RESIGN FROM EACH POSITION.

To file a resignation as an officer or director with this office, the enclosed form should be completed and returned with a filing fee of \$35 per person resigning.

To resign as registered agent for an inactive corporation, the enclosed resignation form should be completed and returned with a filing fee of \$35.

If you have any questions concerning the filing of your document, please call (850) 245-6880.

Karen Gibson
Document Specialist Supervisor

Letter Number: 408A00060077

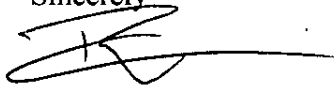
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December 1, 2008

To whom it may concern

I was looking on the sunbiz.org website and back in Nov of 2006 Premier Comfort Systems Inc purchased the assets of J and W Heating and Air Inc. Currently under the officers my name is listed and I have no affiliation to J and W Heating and Air Inc. The DBA name J and W Heating and Air is registered to Premier Comfort Systems Inc but the corporation has no connection. The prior officer was Mark Cellura and currently should still be. Please remove my name from any affiliations with J and W Heating and Air Inc. If there are any further question please feel free to contact me by phone or email. Thank you for your cooperation in advance.

Sincerely



Brent Marler
Premier Comfort Systems Inc.
904-764-0040
brent@jandwheatingandair.com

**OFFICER / DIRECTOR RESIGNATION
FOR A CORPORATION**

I, Brent Marker, hereby resign as Pres, Vice President, Sec.
(Title)

of J&W HEATING AND AIR INC.
(Name of Corporation)

59-3680824, a corporation organized under the laws of the State of
(Document Number, if known)

FLORIDA



(Signature of resigning officer/director)

FILING FEE IS \$35.00

Make checks payable to Florida Department of State and mail to:

Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

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