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May 25, 2006

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Department of State, Division of Corporations
Corporate Filings, New Filing Section
P.O. Box 6327
Tallahassee, FL 32314

ATTN: *Tommy Hampton*
DIANE, Document Specialist

200075576792

RE: Document Number: W06000023762
Entity Name: COMMONWEALTH COMMONS, INC.
Tracking Number: 900075022239

Dear Diane:

Pursuant to your telephone conversation of today with my paralegal Clare, please be advised the above-referenced corporation, which we are attempting to form is associated with an existing Florida limited liability company by the name of **Commonwealth Commons, LLC**, as they are both owned by Howard J. Zimmerman.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,

Gary A. Korn
GAK/cak