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Member National  
Society of  
Public Accountants

MINRAN ASSOCIATES, INC.

*Accountants*  
4310 TENTH AVENUE NORTH  
LAKE WORTH, FLORIDA 33461  
(561) 965-5508  
FAX (561) 967-6736

Enrolled to Practice  
Before the  
Internal Revenue Service

January 22, 2010

Department of Corporations  
ATTN: Diane

RE: Winter Beach Airconditioning, Inc.

800166924128

To Diane:

Winter Beach Airconditioning, Inc., (Document number P05000150174 FEI# 51-0559413) has no intention of reinstating their corporate name.

We kindly request, that the new filing of Winter Beach Airconditioning, Inc., be accepted.

If you have any questions, please contact our office.

Very Truly Yours,

*Randi Schreiber*

Randi Schreiber

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