

October 31, 2010

Sheila Luetkehans
11 St. John Blvd
Englewood, FL 34223
(941)474.6228

FBI
One Justice Way
Dallas, TX 75220

Attn: Mr. Christian Parker, Special Agent

RE: Wind Plus, Inc. and David Lyman Spalding

Dear Mr. Parker:

I am an unsecured creditor of Wind Plus, Inc. and David Spalding. He owes me \$25,000 and accrued interest at 10% per year.

I am writing to file a complaint against him for fraud. Mr. Spalding has made numerous promises to pay me back and has never followed through. I loaned him money and enclosed is copy of my note. The enticement to invest was much greater than having the notes paid and accruing interest. The prospect of owning shares in his company was the reason for making this investment in Wind Plus; otherwise I would not have sent Wind Plus my hard earned money.

A fellow note holder, Don Delaney, has written to your office highlighting and chronicling Spalding's many promises and subsequent refusal to pay us note holders back. Delaney has sent you a wealth of material including contact names, so that the FBI can ascertain that his business activities were fraudulent. The bankruptcy tapes are particularly damning.

Spalding has done everything in his power to obstruct the bankruptcy court from identifying assets. He believes he is going to walk away from the trouble he has created for himself unscathed.

There is some evidence that Spalding is currently raising money to create another renewable energy project and if this is true, I wonder if he has told prospective investors about the fact that his companies are currently engaged in bankruptcy proceedings.

I am 78 years old, a widow, and this money was very important to me. I was promised from Mr. Spalding that my investment and interest would be returned to me within 6 months. I will be available to answer any questions you might have.

Respectfully,



Sheila Luetkehans

Nov. 6, 2010
Don Delaney
Thanks for contacting
the FBI. Hope something
can be done -
Sheila Luetkehans