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Attorney at Law

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Of Counsel

LOCATIONS:
St. Petersburg
Tampa

phone (813) 328-7900

November 4, 1996

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Division of Corporations
P.O. Box 6327
Tallahassee, Fl 32314

Re: new filings

Dear Sirs,

Please find new corporate filings on the following:

1. Neptune Records and Studios, Inc.;
2. Comparetto & Associates, P.A.

If anything further is required please feel free to call.

Sincerely,

Anthony J. Comparetto

Anthony J. Comparetto, Esquire

AJC/ted

RECEIVED
96 NOV -7 AM 8:41
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
COMPARETTO & ASSOCIATES, P.A.

FILED
96 NOV -7 AM 8:41
CLERK
TALLAHASSEE, FLORIDA

The undersigned, for the purpose of forming a corporation under the Florida General Corporation Act, hereby adopts the following Articles of Incorporation:

ARTICLE I

NAME

The name of the corporation is COMPARETTO & ASSOCIATES, P.A. The Corporations principal place of business shall be 5340 Central Avenue, St. Petersburg, Fl 33707.

ARTICLE II

Duration

The duration of the corporation is perpetual.

ARTICLE III

Purpose

This corporation is organized for the primary purpose of the practice of law and acting as a professional practice and may engage and transact any and all lawful business.

ARTICLE IV

Capital Stock

This corporation is authorized to issue one thousand (1000) shares of one dollar (\$1) par value common stock which shall be designated common shares.

ARTICLE V

Initial Registered Office and Agent

The street address of the initial registered office of this corporation is 5340 CENTRAL AVENUE, ST. PETERSBURG, FLORIDA, 33707. ANTHONY J. COMPARETTO is the initial registered agent at such address.

ARTICLE VI

Management of Corporation by Stockholders

The corporation shall have no board of directors, and all of the corporate powers shall be exercised by, and the business and affairs of the corporation shall be managed under the direction, of the shareholders.

ARTICLE VII

Incorporators

The name and address of the person signing these Articles is:

ANTHONY COMPARETTO, 5340 CENTRAL AVENUE, ST. PETERSBURG
FLORIDA, 33707

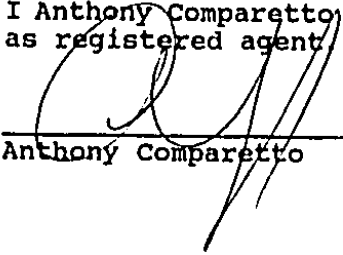
ARTICLE VIII

Amendments

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation or any amendment hereto, and any right conferred upon the stock holders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned subscribers have executed these Articles of Incorporation this 9th day of November 1926.

I Anthony Comparetto Campbell hereby accept the position and duties as registered agent.



Anthony Comparetto

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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