

CT CORPORATION

7171

05/02/2012

Neptune, LLC

DE Domestic Representation (Limited Liability Company)
9400932944

ErikaKellerhals
Kellerhals Ferguson LLP
9100 Havensight Port of Sale
Suite 15/16
Saint Thomas, VI 00802

C T Agent Services Agents
111 Eighth Avenue
13th Floor
New York, NY 10011

LAW OFFICES
GILCHRIST & RUTTER
PROFESSIONAL CORPORATION

WILSHIRE PALISADES BUILDING
1299 OCEAN AVENUE, SUITE 900
SANTA MONICA, CALIFORNIA 90401-1000

TELEPHONE [REDACTED]
FACSIMILE [REDACTED]
E-MAIL [REDACTED]

April 24, 2012

VIA FEDEX

Neptune, LLC
c/o CT Corporation System
1209 Orange Street
Wilmington, DE 19801

Re: **Consent to Use of Name**

Dear Sir or Madam:

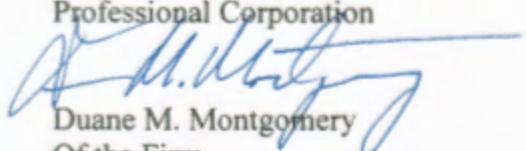
This firm represents a client, **Neptune, Inc.**, whose sole business is serving as the managing member of a California limited liability company engaged in investing and developing California real estate. Our client formed **Neptune, Inc.** in 1985. It has just recently come to our client's attention that the corporation fell out of good standing some years ago. We are working with our client to restore the corporation to good standing in Delaware. Our client had hoped to continue to use the name **Neptune, Inc.**, however, we have been informed by the Delaware Secretary of State that in order to use this name, your approval must first be obtained.

We respectfully request your approval and consent to the use of the name **Neptune, Inc.** in Delaware. Please have the enclosed consent form re-typed onto your company's letterhead, have it signed by an authorized person and then have it returned via Federal Express to my attention. The signed consent on your company's letterhead will provide the approval necessary for our client to proceed with restoring the corporation to good standing.

I have provided a pre-addressed FedEx envelope for your convenience in returning the executed consent to my attention. If you have any questions, please do not hesitate to call me. I ask that you get back to me as soon as possible concerning this matter, so that we will know how to proceed.

Very truly yours,

GILCHRIST & RUTTER
Professional Corporation


Duane M. Montgomery
Of the Firm

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5059.003
Enclosures

EFTA00296347

[Re-type on company letterhead]

CONSENT TO USE OF NAME

NEPTUNE, LLC, a limited liability company organized under the laws of the state of Delaware, hereby consents to Neptune, Inc.'s use of the name Neptune, Inc. by Neptune, Inc.'s filing of a Certificate for Renewal and Revival of Charter of Neptune, Inc. in the state of Delaware.

IN WITNESS WHEREOF, NEPTUNE, LLC, has caused this consent to be executed by its Authorized Person, this _____ day of _____, 2012.

NEPTUNE, LLC, a
Delaware limited liability company

By: _____
Name: _____
Title: _____