

**CLIENTS FOR WHOM SPIEGEL & UTRERA, P.A. P.C. HAS FORMED CORPORATIONS  
(JUST A SMATTERING)...**

U HAVE FUN ENTERPRISES, INC. Brooklyn A & R OUT FOR JUSTICE RECOVERY, INC. Brooklyn A & T AUTO RENTAL, INC. Bronx A ARCHIVIDEO, INC. New York City A OUTSTANDING LIMOUSINE SERVICE, INC. Hempstead A TECH CONSULTING, INC. Richmond Hill A TO Z CONSTRUCTION, INC. Brooklyn A VARIETY OF NEEDLESS THINGS, INC. Brooklyn A+ ACTION REALTY LTD. Brooklyn A+ UTOPIAN, INC. Mount Vernon A-1 CARPENTERS, INC. Brooklyn 10TH AVENUE GROUP, INC. New York City 1100 AVE CORP. Woodside 1212-39 STREET CORP. Brooklyn 1299 DEVELOPMENT CORP. Farmingdale 132 GRAHAM REALTY CORPORATION Brooklyn 14 BARCLAY ST. CORP. Brooklyn 158 RIVERSIDE PARK VENDING, INC. Bronx 173 P CORP. Bayside 182ND STREET ENTERPRISES, INC. New York City 1914 REAL ESTATE CORP. Farmingdale BRIDY REALTY, INC. New York City 700SPM247, INC. Long Beach 718 WASHINGTON AVENUE CORP. Brooklyn 7523 LAUNDRY CO., INC. Brooklyn 777JJ, INC. Forest Hills 778 SENECA B.H., LLC Roslyn Heights 989 OLD COUNTRY ROAD DINERS CORP. Bayside 99 CENTS GALAXY, INC. Staten Island A & A AFFORDABLE LIMOUSINE SERVICE, INC. Bethpage A & A LINKS, INC. Bronx A & A SCOPE CORPORATION Brooklyn A & G AUTO SERVICE STATION CORP. Brooklyn A & G PROPERTIES, INC. Rocky Point A & O DRYWALL CORPORATION New York A & R CAPITAL ASSOCIATES, INC. Garden City A-TEAM SECURITY, INC. Peekskill A.B. & H PARTNERS, INC. North Woodmere A.C.M. MORTGAGE CORP. Central Islip A.D.I.T., INC. New York City A.F.A. REALTY OF NYC, LTD. Staten Island A.G.M. PLUMBING & HEATING, INC. Brooklyn A.M.S. MANAGEMENT ASSOCIATES, INC. Massapequa A.R.C.S., INC. Garden City A.R.J. ASSOCIATES, INC. Great Neck 786 MART MONTICELLO, INC. Monticello 786 MOBIL MART, INC. Monticello 8TH ST. LIC CORP. Woodside 9204 AVE. L CORP. Brooklyn 9301 AVE. L CORP. Brooklyn 97 CLINTON AVENUE REALTY, INC. Brooklyn AAA HOME CLEANING AGENCY, INC. East Northport AAAA SECURE DRIVING SCHOOL, INC. Brooklyn AB PETROLEUM PRODUCT, INC. Brooklyn ABACUS COMPUTING, INC. Jamaica Estates ABASCUS, INC. Brooklyn AIDE UNITE, INC. Brooklyn AILA PALMROTH, INC. New York City AIM HEIGHT CORP. Jadeson Heights AIR PRO AIR & ENERGY CORP. College Point AIRCRAFT LIGHTING INTERNATIONAL, INC. Mount Sinai AIRSTAR BULK CORP. Brooklyn AKB REALTY GROUP, INC. New York AL RIZK TRADING CO., INC. Staten Island AL-STATE SIGNS, INC. Brooklyn ALAN BECK, INC. Hamburg ALBERT AMINOV INTERNATIONAL JEWELERS, INC. Rego Park ALBERT'S 6324 11TH AVE. A & J FRUIT MARKET Brooklyn ALCAN ELECTRIC CORP. New York City ALCHIMEDS, INC. New York City ALEXANDER LEVINE, CPA, LLC Port Washington ALEXNAT CORP. Long Beach ALEXUS CORP. Staten Island ALFA AVIATION TOURS AND TRAVEL, INC. Woodhaven ALFREDO ASSOCIATES, INC. Purchase B & W INTERNATIONAL, INC. Forest Hills B POSITIVE GLOBAL TRADING CO., LTD. Long Beach B-N-B UNLIMITED, INC. Brooklyn B. JOYCE INDUSTRIES, INC. Albany B.L.T. ELECTRICAL MAINTENANCE, INC. Nanuet B.Q.E. PUBLIC AUTO AUCTION, INC. Brooklyn B.R.A.I.N.S., INC. Brooklyn BABA TRADERS ENTERPRISES, INC. Rego Park BABY PEARL, INC. New York City BAIKU, INC. New York City BAIL FUGITIVE INVESTIGATIONS, INC. Islania BAISLY PARK PHARMACY, INC. Jamaica BAKERY BOYS OF NEW YORK LTD. Corona BALDWIN REALTY CORP. Massapequa BAMOZ CORPORATION NEW YORK BARETTA DISTRIBUTING CORP. Flushing BARTER AMERICA, INC. Levittown BARTHOLOMEW ENTERPRISES, INC. Lindenhurst BARTLEM-ORTIZ, INC. New York BASIC BABY, INC. Huntington BASICALLY LIKE, EXACTLY, INC. New York City BAY STORAGE SYSTEMS, LTD. New York BAY WATCH YACHTS, LTD. Bayville BAYAN FAMOUS CHICKEN, INC. Bayside BBC AUTIONEERS, LIQUIDATORS & APPRAISERS, INC. Dix Hills BBP MANAGEMENT, INC. NEW HYDE PARK BEDROSIAN CONSULTING, INC. New York City BEENISH SIDDIQUE, INC. College Point BEEPER BOB, INC. Farmingdale BEEPERS & CELLULAR PHONES, INC. Staten Island BEKS COMPUTER SERVICES, INC. Nanuet BELL DEVELOPMENT CORPORATION NEW YORK BELLA VIOLA CAPITAL, INC. Richmond Hill BELLA VISTA ASSOCIATES, LTD. New York City BELLABEL, INC. Mahopac BELLICOSE CORP. Rochester BELLRINGUZ ENTERTAINMENT, INC. Uniondale BELMONT HILL CLUB, INC. Hoboken BELONY REALTY GROUP, INC. Brooklyn BENSON INSTRUMENTS, INC. Delray Beach BERRY ELECTRIC, INC. Miami BEST BUDDIES, INC. Riverhead BEST MARK REALTY GROUP, LLC Monsey BEST NATURAL FOOD & DELI, INC. New York City CITY KIDS PLAYROOM, INC. Jamaica CITIBOYZ MUSIC, LTD. Brooklyn CITY INTERNATIONAL INCORPORATED Brooklyn CITY LIGHTS LIMOUSINES, INC. Rockaway CITYTOURN, INC. New York City CUMW MANAGEMENT CORP. Brooklyn CLASSIC LANDSCAPING, INC. Rocky Point CLASSIC MEDICAL, P.C. Brooklyn CLEAN START, INC. Huntington Station CLEAN TECH GROUP, LLC Brooklyn CLEOPATRA GIFT SHOP, INC. New York City CLIFAND ASSOCIATES, LTD. Briarwood CLIMATE WEATHERING, INC. Jamaica CLOGS-FOR-US, INC. Lynbrook CMB NOMINEES PTY, LTD. New York City CO #2 ENT. CORP. New York City COAST TO COAST TRADING SYSTEM, INC. Staten Island COLBY CO. RACKS, INC. St. James COLD AS ICE CORP. College Point COLLEGIATE FUNDING CORP. Staten Island COLLEGIATE LINK, INC. Mineola COLONNA & GANNOTTI ASSOCIATES, INC. Staten Island COLOR CARPET, INC. Wantagh COLOR PERFECT, LLC New Rochelle COLUTHON, INC. Amity Harbor COMMERCE ENABLEMENT SERVICES, INC. New York COMMERCIAL LAUNDRY SYSTEMS CORP. Floral Park COMMUNICATIONS DESIGN & BUILD CORP. New York City COMMUNICATIONS STRATEGISTS, INC. New York City COMMUNITY HOMES DEVELOPMENT CORP. Jamaica COMMUNITY RESTORATION SERVICES, INC. Brooklyn COMMUNITY SPIRIT COMMUNICATIONS AND TRAVEL CORPORATION Queens COMPASIA, INC. New York CORNERSTONE CONTRACTING ASSOCIATES, INC. New York City CORNING RESEARCH LABORATORY CORP. College Point COSMETIC DENTISTRY OF NEW YORK, P.L.L.C. Brooklyn COSMOM, INC. Rocky Point COSMOTIQUE PLUS, INC. Holbrook COUNTRY CLUB CONCRETE, INC. Bronx COVALLIUM CORPORATION Teaneck COVINGTON & SONS TECHNOLOGIES, INC. Brooklyn CRAIG HOME SALES & DEVELOPMENT, INC. New York CRAMDEN CUSTOM COACH, INC. Palenville CRD SAFETY SERVICES, INC. Brooklyn CREATIONS UNLIMITED NETWORK CORP. Astoria CREATIVE CONCEPTS GENERAL CONTRACTORS, INC. Staten Island CREATIVE IRONWORKS ENTERPRISES, INC. Middle Village CREDITBUILDERS PLUS, INC. Brooklyn CREOLE COLLECTION LIMITED, INC. New York CREPES DE PARIS, INC. Washingtonville CRESCENT PERFUMES, INC. Richmond Hill CRICKET COMPUTING CORP. New York City CRONOS SYSTEMS, INC. Brooklyn CROSS BORDERS CONSULTANTS, INC. Holliswood CS TRADING OF N.Y. CORP. Brooklyn CST INCORPORATED White Plains CUINN MASON EXCAVATING, INC. Holtsville CULTURE FOUNDATION, INC. Eastchester CYBIO DE ORIENT, INC. New York CUSTOM SURFACE DESIGNS, INC. Farmingdale CUSTOM WOOD DESIGNS BY GEPETTO, INC. North Bellmore CYBER INFORMATION AND DESIGN, INC. New York CYBERMEDIA HOLDING CORPORATION Dix Hills CYBERSPACE IMPORT & EXPORT CORP. Brooklyn D & B SWEATEX, INC. New York DOLLY FUEL, INC. Northport New York City DUTCHESS MANAGEMENT GROUP, LLC. Warren DVSW, INC. Brentwood DYKER 1 HOUR PHOTO, INC. 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New York City I.G./120, INC. Long Island I.M.N. DIVERSIFIED, INC. Bronx I.V.M., INC. Staten Island ICORN SERVICES, INC. Woodside ICY STEEL BLUE TRUCKING, INC. New Hyde Park IDEAL GOODS, INC. Staten Island IDO REALTY, INC. New York IDOL RECORDS/ENTERTAINMENT, INC. Brooklyn IKRAM INDUSTRIES, INC. Maspeth ILCAN CORP. Rochester IMA COMPUTERS & ELECTRONICS, INC. Middle Island IMMOBILIS, INC. Cold Spring IMPERIAL TRANSIT MIX, INC. New York City IMPERIAL TRANSPORTATION CORPORATION New York City IN IMPORTS, INC. New York INCUS REALTY, INC. City Island INDILO PR, INC. New York City INFINITE MARKETING, INC. New York City INFINITY CELLULAR, INC. Brooklyn INFO NETWORK INTERNATIONAL, INC. New York INFO-SEARCH ASSOCIATES, INC. East Islip INFORMATION RESOURCES CENTER, INC. Brooklyn INFORMATION TECHNOLOGY CORPORATION OF THE TRI-STATES Monroe INNER-CITY CAPITAL, INC. Jamaica INNOVATIVE DISTRIBUTION SERVICES, INC. Brooklyn INQUE INCORPORATED New York City INSUREVEST MANAGEMENT, INC. 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Mount Vernon JOSE HARDWARE, INC. Brooklyn JOSEPH CHU INTERNATIONAL GROUP, INC. Forest Hills JOSEPH PROPERTIES, INC. Northport JOURNALISTGRUPPEN NEW YORK, INC. New York JOYS ONLINE, INC. Tarrytown JRS ENTERPRISES GROUP, INC. Nyack JSE SYSTEMS CORP. New York JT'S CHICKEN & WAFFLE HOUSE, INC. Ossining JUDY'S DESSERT, INC. New York JUICY JUICE FROZEN YOGURT STORES, INC. Brooklyn JUMPFISH, INC. New York City JUN'N JOON NEW YORK, INC. Woodside JUNE B. O'CONNOR, LLC St. Albans JUST BAK'D, INC. Brooklyn JUST PILLOWS, INC. Astoria JUST RAYMONA, NY, CORP. New York City JUST US, INC. Mahopac JUSTAL REALTY GROUP, INC. New York City K & K AUTO DIAGNOSTIC, INC. Woodside K & S SERVICES, INC. Brooklyn K CONSULTING, INC. Holbrook K LOCK, INC. New York City K-2 BOOKKEEPING SERVICES, INC. New York City K.D.S. STYLE ENTERPRISES, INC. New York City K.J.W. ASSOCIATES, LTD. Brooklyn K.K. HAZARDOUS MATERIALS SERVICES, INC. Port Washington K.P. ACCOUNTING SERVICE, INC. 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Bellerose KOOL KAT ICE CREAM VENDING, INC. North Bayshore KORANIC RELIGIOUS CENTER, INC. Brooklyn KOSHER SUBSTATION, INC. Brooklyn KRISPIN CONSTRUCTION CORP. Oceanside KRYSAL KEY ENTERTAINMENT, INC. Bronx KS WORLDWIDE, INC. Flushing KTZ INTERNATIONAL, INC. New York City KUNAC INTERNATIONAL, INC. Brooklyn KVETECH & KVELL, INC. New York City KVG, INC. Hicksville KWAZZI ENTERPRISES, INC. Bayville KYBELE JEWELS, INC. New York City LOTUSCAP CORP. Brooklyn LOUD AND CLEAR MEDIA, INC. New York LOUIS DI CARLO COUTURE JEANS, INC. New York City LOVE'S NAILS & THINGS, INC. Brooklyn LOW BUDGET ADVERTISING, INC. Bay Shore LOW BUDGET INSURANCE BROKERAGE, INC. Westbury LOW TRADE, INC. New York City LPZ TECHNOLOGIES, INC. New York City LUCILLE SNACK BAR AND PIZZA, INC. Staten Island LUCKY & SONS RESTAURANT, INC. Bronx LUCKY FRY DELI CORPORATION Yonkers LUMEL, INC. Bronx LYON INTERNATIONAL FOOD ASSOCIATES, INC. New York City M & 2AA, INC. Brooklyn M & M RELOCATIONS SERVICES, INC. Brooklyn M & S TONERS, INC. Brooklyn M&D FOOD ASSOCIATES CORP. Oceanside M&K CONSULTANTS, INC. Kew Gardens M-TECH AUTO SERVICE, INC. Westbury M. MASON ENTERPRISES, INC. New York City M.A.G. ASSOCIATES CONTRACTING CORPORATION Brooklyn M.C.Y. COMPANY, INC. New York City M.K. COHEN, LTD. East Hampton M.M.A. CONSTRUCTION CORP. Jackson Heights MA' AT DEVELOPMENT CORPORATION Jamaica MADE ON EARTH, INC. New York City MADEENA, INC. Valley Stream MADHOUSE ENTERTAINMENT, INC. Brooklyn MAGIC PALACE, INC. New York MAIN STREET CONSTRUCTION New York MAJESTIC 2000 AND BEYOND CORPORATION Pahrump MAKEPEACE FILMS, INC. New York City MALORY MILL PRESERVATION FOUNDATION, INC. Rochester MANDIA RESEARCH, INC. Hoboken MANDKE CORP. White Plains MANHATTAN ART WORKS, LTD. New York City MANHATTAN INTERNATIONAL GROUP, INC. New York MANIFEST RECORDS, INC. Brooklyn MANNATEX CORP. New York City MANN'S, INC. Port Washington MAPLE & OAK CORP. Bedford MAPLE CONSTRUCTION, INC. Brooklyn MAR-ISA VENDING, INC. Rego Park MARBLE HILL PROSPERITIES, INC. New York City MARE BLUE, INC. Staten Island MARFA FILMS, INC. New York MARGOT SIERRA, INC. New York City MARIA FOOD HOUSE, INC. Ozone Park MARK J. SEIDEN REAL ESTATE, INC. Ossining MARKET DEVELOPMENT INTERNATIONAL, INC. New York MARKETING AUSTRALIAN DESIGN, INC. New York City MARMARA ASSOCIATES INC. New York City MARSELLA RESTORATION CORP. Flushing MARTECH MECHANICAL, LTD. East Northport MARY MAXWELL, INC. New York City MASON PAINTING CONTRACTORS, INC. Ridgewood MASTA, INC. Holliswood MASTER SEAL OF NY, INC. Rochester MASTERKRAFT CABINET REFACING CORP. Happaage MASTERKRAFT SHED CORP. Huappaage MATH CONNECTION, INC. Brooklyn MATINS ACCREDITED SERVICES CORP. Flushing MATRIX TRADING, INC. New York City MAWART, LTD. New York City MAWILL CONSTRUCTION, INC. Brooklyn MAWN BROTHERS, INC. Ronkonkoma MAXIMILLION MMCXIII, INC. New York City MAXIMUM SERVICES OF NEW YORK, INC. New York City MAZEL-VAN WAGENEN CORP. Long Island City MBS MEDIA, INC. North Babylon MCCABEE CONSULTING, INC. Brooklyn MCGUINNESS CONSULTING GROUP, INC. New York City MCMB MANAGEMENT CORP. Bayside MCS SERVICES, INC. New York MDJ MINISTRIES, INC. Bronx MDR INTERNATIONAL, INC. South Ozone Park MED-LINK ASSOCIATES, INC. Monsey MEDIATEK ENTERTAINMENT CORP. Brooklyn MEDICAL INSTRUMENT CO., INC. Bayshore MEDICAL NECESSITY BILLING & MANAGEMENT CORP. New York City MEDINA BAYE IMPORT/EXPORT CORP. New York MEDTRONIX MEDICAL BILLING, INC. Deer Park MELISSA TATTOO & LEATHER, INC. New York City MEGA SOUND ENTERTAINMENT, INC. New York MELVILLE PRESS, INC. Melville

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MERCHANTS AD-VANTAGE CORPORATION Westbury MY KIDS, INC. Long Beach MY RINK, INC. Windsor MY WAY AMBULETTES, INC. Bronx NARCISUS MUSIC PUBLISHING, INC. Bronx NEW VISIONS  
CONCEPTS, INC. Far Rockaway NEW YEARS PRODUCTIONS, INC. New York City NEW YORK AT NIGHT RECOVERY SERVICES, INC. Woodmere NEW YORK AUTO GROUP, INC. Whitestone NEW YORK  
BUILDINGS, LLC Woodside NEW YORK CHASE, INC. Forrest Hills NEW YORK CITY SOUNDS PRODUCTION, INC. Orlando NEW YORK DRESS CO., INC. Hicksville NEW YORK FEITAN TRADITIONAL ART  
PERFORMING COMPANY, INC. Flushing NEW YORK FOOD MANAGEMENT, INC. Jackson Heights NEW YORK INTERNATIONAL ASSOCIATES, INC. New York NEW YORK ORCHIDS, INC. New York NEW  
YORK SPORT VENTURES, LTD. Huntington NEW YORK TEXACO, INC. Pearl River NEW YORK TONG REN TANG, INC. Flushing NEW YORK WIRELESS, INC. New Hyde Park NORTHERN LIGHTS OF NEW  
YORK, INC. Staten Island NORWIN CONSTRUCTION CORP. Bellport NOVATECH GROUP, INC. West Islip NU PAL, INC. Jamaica NU WORLD TOURS, INC. New York City NX MEDIA, INC. Bronx NY  
INDUSTRIAL LIFT TRUCKS Brooklyn NYLC, INC. Dix Hills NYM GROUP, INC. Jersey City O'NEILL MANAGEMENT GROUP, INC. Bayside O.B.T., INC. White Plains OAKDALE GROUP, INC. New York City  
OBJECTS BY DESIGN, INC. Spring Valley OBOT, INC. Brooklyn OCEAN BUILDERS CORP. Commack OCTAGON REALTY CORP. East Northport ODYSSEY ENTERPRISES GROUP, INC. Lakeland OFFICIAL  
CELEBRITY AUTHORITY PUBLISHING COMPANY, INC. Malverne OFFICE FURNITURE EXPRESS, INC. South Farmingdale OKUOLU INTERNATIONAL U.S.A., INC. Staten Island OMEGA JEWELRY, INC.  
Jamaica OMNI CAPITAL GROUP, INC. Flushing ONE BIG COMPANY, INC. New York City ONE CUT ABOVE FLOORING, INC. Ronkonkoma ONE SOURCE ENTERTAINMENT, INC. New York City ONE  
SOURCE OFFICE AND COMPUTER SUPPLY, INC. New York ONE WORLD TRADING, INC. Weehawken ONLINE COMPONENTS TRADING CO., INC. Hastings ONLINE CONSULTING OF LONG ISLAND, INC.  
Southampton OPTIMUM HEALTH GROUP, INC. Jamaica ORANGE COMPUTER CONSULTING, INC. NEW YORK ORDINARY FILMS, INC. New York City OREDEGEBE, INC. Brooklyn ORGANIC FABRIC  
CARE, INC. Port Chester ORION ONE, INC. Brooklyn ORIT DESIGN COLLECTION LTD. New York City OSE PERA, INC. Brooklyn OUT OF THE CRADLE FILMS, INC. New York City OUTTA CONTROL PUBLIC  
RELATIONS, INC. New York OVERPROOF ENTERTAINMENT, INC. Freeport OZLEM TURKISH FAST FOOD, INC. New York OZONE ENTERTAINMENT, INC. New York P & V FOOD MART, INC. New Rochelle  
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INC. Brooklyn PAJOTTE BUSINESS SERVICES, INC. Brooklyn PAMELA VAN DEN BERG, INC. New York City PAN 2000, INC. Brooklyn PET LOVERS UNITE DATING SERVICE, INC. Brooklyn PET  
PERFECTION UNLIMITED, INC. Ridgewood PETER VINCENT INC. Center Moriches PEWTERGRAPHICS, INC. Smithtown PHASE TECHNOLOGIES, INC. Rego Park PHOTOGRAPHIC ARTISTS, LTD. Brooklyn  
PHOTOOP ARTS, INC. New York City PIAZZA PRODUCTIONS, INC. New York City PINE LAKE FARMS TRANSPORTATION, INC. Middle Island PINPOINT 7, INC. New York City PIROZZOLO INCORPORATED  
Pine City PIXWORLD FILMS CORP. New York City PLANET BOLLYWOOD GROUP, INC. New York PLANET CONNECT, INC. Brooklyn PLANET ROCHESTER, INC. Macedon PLANTATION ESTATES, LLC  
Jamaica PLATINUM MOTORCAR Fulton PLAYKIDS U.S.A., INC. Brooklyn PLAZA HOLDING CORP. OF AMERICA New York PLEADES PROGRAMMING, INC. New York PLSH, NYC, INC. New York PMG  
PRODUCTS, INC. Astoria PURE WATER TECHNOLOGY CO., INC. Brooklyn PUSH ONLINE, INC. Flushing PYX, INC. Brooklyn Q2 CONSULTING, INC. New York City QADIR BROKERS, INC. Brooklyn QFL II,  
LTD. Lawrence QICTEC, INC. Flushing QUALITY VEST REALTY, INC. Amityville QUANTUM ASSOCIATES, L.L.C. Jamaica QUEENS FAMILY PRESERVATION AND RESOURCE CENTER, INC. Queens  
QUEENS TRADE SCHOOL, INC. Bayside QUESTION OF TIME, INC. New York City QUISQUELLA AUTO BODY SHOP, INC. Bronx QUO VADIS FOUNDATION, INC. New York QUR'AN HADITH FOUNDATION  
CORPORATION Long Beach R & E HOME IMPROVEMENT, INC. Far Rockaway R & J MERCHANTISERS, INC. Brooklyn R & R DESIGNS PLUS, INC. Brooklyn R & Z CONSULTING SERVICE, INC. Brooklyn R  
J A TAILORING AND DESIGN, INC. New York City R.B.A. BIG WORLD VENTURES, INC. Bronx R.I.J. KINGS ENTERPRISES, INC. New York City R.P. COLLECTIONS, INC. Great Neck R.S. INDUSTRIES II,  
INC. Port Jefferson Station RACK, INC. Port Jefferson RAD CAPITAL CORP. Staten Island RAD CITY FOOD, INC. Spring Valley RADIOMAP AMERICA, INC. Brooklyn RAJ AUTO & PETROLEUM, INC.  
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