

STATE OF GEORGIA
COUNTY OF BARTOW

V3501 D455
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AFFIDAVIT

Personally appeared before me the undersigned officer duly authorized to administer oaths, Joel B. Parris, who after being duly sworn, states and deposes on his oath that the facts contained herein are true and correct and that this affidavit is given from personal knowledge of the affiant.

1.

I am over the age of eighteen (18) and make this statement freely and voluntarily.

2.

I was employed by the United States of America Internal Revenue Service, as a Revenue Officer. Included in my duties as Revenue Officer was the seizure and sale of properties for nonpayment of outstanding federal tax liabilities. The clientele with whom I dealt consisted of delinquent taxpayers owing federal taxes regardless of the entity whether an individual, partnership, corporation or any organization.

3.

Among my assignments, was a corporation known as Fidelity Equipment Leasing Corporation and its subsidiaries, formerly owned by Michael Thevis, which totaled some 159 as I recall. Included in these subsidiaries were Global Industries, Inc., Act One Music Co., Inc., Grapevine Music Co., Inc., and General Record Corporation. I was recently supplied information respective to this matter by an interested third party and after having refreshed my memory, recall these entities to have been included as subsidiaries of Fidelity Equipment Leasing Corporation.

4.

On or around March 8, 1981, I was assigned Fidelity Equipment Leasing Corporation as a delinquent taxpayer owing a substantial sum of money. Numerous properties, being personal and real, belonging to Fidelity Equipment Leasing Corporation and its subsidiaries including, but not limited to, those mentioned herein in Paragraph Three (3) were seized for nonpayment of federal income tax.

5.

On or around August 5, 1981, I conducted a public auction sale of certain seized properties of Fidelity Equipment Leasing Corporation and its subsidiaries, including, but not limited to, the following:

"One (1) - 'Lot' - Approximately 400 reels of studio 'master tapes' and being a mixture of sizes 1" and 2" width with most having been labeled as prerecorded at 15 ips. This lot contains a variety of songs and artists per the labels."

6.

The list of "songs and artists" referred to on the mentioned Certificate of Sale were voluminous to list individually and were accompanied by several hundred musical composition copyrights. At the conclusion of the sale, the successful bidder was given a Certificate of Sale setting forth the items mentioned in Paragraph Five (5) herein above, and also given the musical composition copyright certificates and all documentation regarding the artists and musicians respective to same.

7.

It has since been brought to my attention that the listed items appear to be ambiguous respective to the copyrights. It was my intention as an officer of the Internal Revenue Service that the "master tapes" include all sound recording copyrights and be accompanied by all corresponding musical composition copyrights owned by Fidelity Equipment Leasing Corporation with some having been formerly owned by Michael Thevis. Only those musical composition copyrights and sound recording rights belonging to Fidelity Equipment Leasing Corporation and its subsidiaries were sold.

8.

The Certificate of Sale which I issued on or around August 5, 1981, regarding the foregoing was prima facie evidence that I did in fact conduct a legal sale with a successful bidder having been set forth therein. All of my actions, paperwork, and documentation respective to this sale was approved by my superiors in the normal course of business.

9.

I have since retired from the Internal Revenue Service and retain no official capacity other than retiree.

10.

Affiant further saith naught.

This 26th day of June, 2000.

J. Ben Parris
J. Ben Parris
Affiant

Sworn to and subscribed
before me this 21st day
of June, 2000.

Robin Lee Thomas
Notary Public

My Commission Expires:

