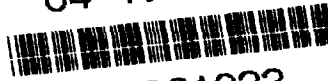


04-17-2000



101321022

To the Honorable Commissioner of Patents

Please record the attached original documents or copy thereof.

1. Name of conveying party(ies):

Koehler Manufacturing Company

3-16-00

- Individual(s)
- General Partnership
- Corporation-State - Delaware
- Other
- Association
- Limited Partnership

Additional name(s) of conveying party(ies) attached?

- Yes
- No

3. Nature of conveyance:

- Assignment
- Security Agreement
- Other
- Merger
- Change of Name

Execution Date: June 29, 1998

2. Name and address of receiving party(ies):

Name: Koehler-Bright Star, Inc.

Internal Address: 380 Stewart Road

Street Address:

City: Wilkes-Barre State: PA ZIP: 18706

- Individual(s) citizenship
- Association
- General Partnership
- Limited Partnership
- Corporation-State Delaware
- Other

If assignee is not domiciled in the United States, a domestic representative designation is attached: Yes No
(Designations must be a separate document from Assignment)
Additional name(s) & address(es) attached? Yes No

4. Application number(s) or registration number(s):

A. Trademark Application No.(s)

B. Trademark registration No.(s)

520,901

Additional numbers attached? Yes No

5. Name and address of party to whom correspondence concerning document should be mailed:

Name: Deborah Schavey Ruff

Internal Address: Mayer, Brown & Platt

P.O. Box 2828

Street Address:

City: Chicago State: IL ZIP: 60690-2828

6. Total number of applications and registrations involved: 3

7. Total fee (37 CFR 3.41) \$ 40

- Enclosed
- Authorized to be charged to deposit account any additional fees

8. Deposit account number: 13-0019

(Attach duplicate copy of this page if paying by deposit account)

DO NOT USE THIS SPACE

9. Statement and signature.

To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.

Deborah Schavey Ruff

Name of Person Signing

Attorney Docket No. 96321294 (ZGB)

 3/16/00
Signature Date

Total number of pages comprising cover sheet: 3

Do not detach this portion

Mail documents to be recorded with required cover sheet information to:

04/14/2000 DMGUYEN 00000346 520901

01 FC:481

40.00 DP

Commissioner of Patents and Trademarks
Box Assignments
Washington, D.C. 20231

Public burden reporting for this sample sheet is estimated to average about 30 minutes per document to be recorded, including time for reviewing the document and gathering the data needed, and completing and reviewing the sample cover sheet. Send comments regarding this burden estimate to the U.S. Patent and Trademark Office, Office of Information Systems, PK2-1000C, Washington, D.C. 20231, and to the Office of Management and Budget, Paperwork Reduction Project (0651-0011), Washington D.C. 20503.

Office of the Secretary of State

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THAT THE SAID "BRIGHT STAR INDUSTRIES, INCORPORATED", FILED A CERTIFICATE OF OWNERSHIP, CHANGING ITS NAME TO "KOEHLER-BRIGHT STAR, INC.", THE TWENTY-NINTH DAY OF JUNE, A.D. 1998, AT 9:01 O'CLOCK A.M.

2587878 8320

981364149



Edward J. Freel 9311229
09-21-98

Edward J. Freel, Secretary of State

AUTHENTICATION:

DATE:

TRADEMARK
REEL: 002052 FRAME: 0401

Revenue Procedure 96-60 Disclosure

Bright Star Industries, Incorporated

FEIN: 23-2833578

Attachment to Form 941 - Employer's Quarterly Federal Tax Return

Quarter Ended _____

or

Attachment to Form W-3 - Transmittal of Wage and Tax Statements

Calendar Year 1998.

This statement is being filed pursuant to the requirements of Revenue Procedure 96-60.

At the close of business on June 30th, 1998, Koehler Manufacturing Company merged its business assets and employees into Bright Star Industries, Incorporated. This transaction qualifies for predecessor/successor employer treatment under Internal Revenue Code Section 3121(a)(1) with respect to the FICA wage base limit and Section 3306(b)(1) for the FUTA wage base limit. In accordance with the **ALTERNATIVE PROCEDURE** specified in Revenue Procedure 96-60, both the predecessor and successor employer agree to the issuance by the successor of a single Form W-2 for employees previously employed by the predecessor employer and whom immediately after the merger were employed by the successor employer.

Predecessor Employer

Koehler Manufacturing Company

FEIN: 06-1499455

123 Felton Street

Marlborough, MA 01752

Successor Employer

Bright Star Industries, Incorporated

FEIN: 23-2833759

380 Stewart Road

Wilkes-Barre, PA 18706

Year to date amounts reported and deposited by Predecessor Employer which will be reflected on Forms W-2 and Form W-3 issued by Successor.

1. Wages, tips, other Compensation	\$ _____
2. Federal Income Tax Withheld	\$ _____
3. Social Security Wages	\$ _____
4. Social Security Tax Withheld	\$ _____
5. Medicare Wages and Tips	\$ _____
6. Medicare Tax Withheld	\$ _____
7. Social Security Tips	\$ _____
8. Allocated Tips	\$ _____
9. Advance EIC Payments	\$ _____
10. Dependent Care Benefits	\$ _____
11. Nonqualified Plans	\$ _____
12. Deferred Compensation	\$ _____
13. Adjusted Total Soc. Sec. Wages and Tips	\$ _____
14. Adjusted Total Medicare Wages and Tips	\$ _____
15. Income tax Withheld by Third Party Payer	\$ _____