

Our Ref: NM T-7837 US

RECORDATION FORM COVER SHEET TRADEMARKS ONLY

To The Honorable Commissioner of Patents and Trademarks: Please record the attached original documents or copy thereof.

<p>1. Name of conveying party(ies): McGregor Industries Inc. 401 Wellington Street West Toronto, Ontario M5V 2H7</p> <p><input type="checkbox"/> Individual <input type="checkbox"/> Association <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input checked="" type="checkbox"/> Corporation-(Canada) <input type="checkbox"/> Other Additional names(s) of conveying party(ies) attached <input type="checkbox"/> yes <input checked="" type="checkbox"/> no</p>	<p>2. Name and address of receiving party(ies): Name: American Essentials Inc. Internal Address: Street Address: 358 Fifth Avenue, Suite 202 New York, NY, 10001 U.S.A.</p> <p><input type="checkbox"/> Individual(s) citizenship: <input type="checkbox"/> Association: <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input checked="" type="checkbox"/> Corporation-New York <input type="checkbox"/> Other</p> <p><small>*If assignee is not domiciled in the United States, a domestic representative designation is attached: <input type="checkbox"/> yes <input checked="" type="checkbox"/> no (Designation must be a separate document from Assignment) Additional name(s) and address(es) attached <input type="checkbox"/> yes <input checked="" type="checkbox"/> no * Note: Please refer to original application</small></p>
<p>3. Nature of Conveyance:</p> <p><input checked="" type="checkbox"/> Assignment <input type="checkbox"/> Merger <input type="checkbox"/> Security Agreement <input type="checkbox"/> Change of Name <input type="checkbox"/> Other</p> <p>Execution Date: April 8, 2004</p>	<p>4. Application number(s) or registration number(s):</p> <p>A. Trademark Application No.(s) 76/367,037</p> <p>B. Trademark Registration No.(s) 2,799,716</p> <p style="text-align: right;">Additional numbers attached? <input type="checkbox"/> yes <input checked="" type="checkbox"/> no</p>
<p>5. Name and address of party to whom correspondence concerning documents should be mailed:</p> <p>Neil McFater Dennison Associates 133 Richmond Street West, Suite 301 Toronto, Ontario Canada M5H 2L7</p>	<p>6. Total number of applications and registrations involved: [1]</p> <p>7. Total fee (37 CFR 3.41): \$ 40.00</p> <p><input type="checkbox"/> Enclosed <input checked="" type="checkbox"/> Authorized to be charged to deposit account</p> <p>8. Deposit account number: 040752. (Attach duplicate copy of this page if paying by deposit account)</p>
DO NOT USE THIS SPACE	
<p>9. Statement and signature.</p> <p><i>To the best of my knowledge and belief, the foregoing is true and correct and any attached copy is a true copy of the original document.</i></p> <p>Neil McFater</p> <p style="text-align: center;"> </p> <p style="text-align: center;"> Name of Person Signing Signature Date </p> <p style="text-align: center;">Total number of pages including cover sheet, attachments, and document:</p>	

Mail documents to be recorded with required cover sheet information to:
Commissioner of Patent & Trademarks, Box Assignments
Washington, D.C. 20231

Assignment

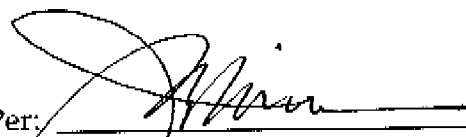
WHEREAS, McGregor Industries Inc., whose full post office address is 401 Wellington Street West, Toronto, Ontario M5V 2H7 is the owner of all right, title and interest in and to the U.S. trade-mark registration 2,799,716 for the trade-mark UNDER LOUNGE;


AND WHEREAS, American Essentials Inc. whose full post office address is 358 Fifth Avenue, Suite 202, New York, NY, 10001, U.S.A., is desirous of acquiring all right, title and interest in and to the said registration therefor together with the goodwill of the business attached thereto;

NOW, THEREFORE, TO ALL WHOM IT MAY CONCERN, BE IT KNOWN THAT for and in consideration of One Dollar (\$1.00) and other valuable consideration to it paid, the receipt of which is hereby acknowledged, McGregor Industries Inc. by these presents does hereby sell, assign and set over to the said American Essentials Inc. its entire right, title and interest in and to the said trade mark registration therefor, together with the goodwill of the business associated therewith, the same to be held and enjoyed by the said American Essentials Inc. for its own use and for the use of its legal representatives, administrators or assigns, as fully and entirely as the same would have been held and enjoyed by McGregor Industries Inc. if this assignment and sale had not been made.

SIGNED at NEW YORK, N.Y. this 8th day of APRIL, 2004.

MCGREGOR INDUSTRIES INC.

Per: 
(Signature and title of signing officer)
President/CEO (Corporate Seal)


Witness
(If no corporate seal signing officers signature must be witnessed)
(NM-T-7837 US)