

TRADEMARK ASSIGNMENT

Electronic Version v1.1
 Stylesheet Version v1.1

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| SUBMISSION TYPE: | NEW ASSIGNMENT |
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| NATURE OF CONVEYANCE: | MERGER |
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| CONVEYING PARTY DATA | | | |
| Name | Formerly | Execution Date | Entity Type |
| Bcon Lifo International, Inc. | | 09/21/2004 | CORPORATION: CALIFORNIA |

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| RECEIVING PARTY DATA | |
| Name: | Business Consultants Network, Inc. |
| Street Address: | 6100 Center Drive |
| Internal Address: | Suite 660 |
| City: | Los Angeles |
| State/Country: | CALIFORNIA |
| Postal Code: | 90045 |
| Entity Type: | CORPORATION: CALIFORNIA |

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|---------------------------|---------|-------------------|
| PROPERTY NUMBERS Total: 3 | | |
| Property Type | Number | Word Mark |
| Registration Number: | 1879583 | LIFO |
| Registration Number: | 1028156 | LIFE ORIENTATIONS |
| Registration Number: | 1469758 | LIFE ORIENTATIONS |

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| CORRESPONDENCE DATA | |
| Fax Number: | (310)552-7552 |
| <i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i> | |
| Phone: | (310) 284-8003 |
| Email: | stambul@pacbell.net |
| Correspondent Name: | Richard A. Stambul |
| Address Line 1: | 10350 Santa Monica Blvd. |
| Address Line 2: | Suite 350 |
| Address Line 4: | Los Angeles, CALIFORNIA 90025 |

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|-------------------------|---------------------------|
| ATTORNEY DOCKET NUMBER: | LIFO LIFE ORIENTATIONS TM |
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| NAME OF SUBMITTER: | Richard A. Stambul |
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OP \$90.00 1879583

Total Attachments: 7

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AGREEMENT OF MERGER

This Agreement of Merger is made and entered into as of March 31, 2004, between Business Consultants Overseas Network, Inc., a California corporation, hereinafter sometimes called Aeon USA, with its principal office at 401 Marina Boulevard, South San Francisco, California 94080; BCon WSA International, Inc., a California corporation, hereinafter sometimes called WSA, with its principal office at 401 Marina Boulevard, South San Francisco, California 94080; and BCon LIFO International, Inc., a California corporation, hereinafter sometimes called LIFO, with its principal office at 6100 Center Drive, Suite 660, Los Angeles, California 90045, all three corporations being hereinafter sometimes collectively called the Constituent Corporations.

WHEREAS, in order to increase business competitiveness through common management, to eliminate duplicate costs and to benefit from the combined size of the Constituent Corporations, the Boards of Directors of the Constituent Corporations deem it advisable that these corporations merge in accordance with California Corporations Code (the "Code") Section 1100 *et seq.* and they have duly approved and authorized the form of this Agreement of Merger; and

WHEREAS the Constituent Corporations desire to merge under and pursuant to the said provisions of the Code.

NOW, THEREFORE, in consideration of the premises and of the mutual agreements and covenants herein contained, the Constituent Corporations agree as follows:

1. Constituent Corporations. Each of the Constituent Corporations represents as follows:

(a) BCon USA represents that it is a corporation duly organized and existing under the laws of the State of California, having been incorporated on December 26, 2000, and having an authorized capital stock consisting of 100 shares, all of which are of one class with no par value, of which shares 100 shares are issued and outstanding, all of which are owned by Business Consultants, Inc., a Japanese corporation ("BCon").

(b) WSA represents that it is a corporation duly organized and existing under the laws of the State of California, having been incorporated on July 17, 1980, and having an authorized capital stock consisting of 25,000 shares, all of which are of one class with no par value, of which shares 2,000 shares are issued and outstanding, all of which are owned by BCon.

(c) LIFO represents that it is a corporation duly organized and existing under the laws of the State of California, having been incorporated on June 9, 1976, and having an authorized capital stock consisting of 100,000 shares, all of which are of one class with a par value of \$1.00 per share, of which shares 1,000 shares are issued and outstanding, all of which are owned by BCon.

2. Merger.

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the office of the Secretary of State
of the State of California

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(a) WSA and LIFO (collectively, "Disappearing Corporations") shall be and they hereby are merged into BCon USA (the "Merger"), which shall be the surviving corporation, as that term defined in the Code, to the Merger. The name of the surviving corporation, which is sometimes hereinafter referred to as the Surviving Corporation, shall, from and after the Effective Date (defined in Section 5 below), be Business Consultants Network, Inc.

(b) This Agreement of Merger is intended to be and is adopted as the Constituent Corporations' plan of reorganization within the meaning of Section 368(a) of the United States Internal Revenue Code of 1986, as amended (the "Internal Revenue Code"). For U.S. federal income tax purposes, the merger of WSA with and into BCon USA and that of LIFO with and into BCon USA are each intended to qualify as a reorganization within the meaning of Section 368(a) of the Internal Revenue Code. Accordingly, the Merger is intended to result in no recognizable gain or loss for U.S. federal income tax purposes to BCon USA, WSA, LIFO, or BCon, except as may be required under Section 357(c) of the Internal Revenue Code.

3. Articles of Incorporation.

(a) Upon the Effective Date, the Articles of Incorporation of the Surviving Corporation shall be amended as set forth in this Section 3.

(b) Article I of the Articles of Incorporation of the Surviving Corporation shall be amended in its entirety to read as follows:

"The name of the corporation is Business Consultants
Network, Inc."

(c) Except as amended in subsection (b), the Articles of Incorporation of the Surviving Corporation shall continue in full force as the Articles of Incorporation of the Surviving Corporation until further amended as provided therein or as provided by law.

4. Officers and Directors. The directors and officers of BCon USA holding office immediately prior to the Effective Date shall be the directors and officers of the Surviving Corporation, to hold office until their respective successors have been duly elected and qualified.

5. Effective Date of Merger.

(a) Provided that this Agreement of Merger is not abandoned, the effective date of the Merger (the "Effective Date") shall be at the close of business on the date when this Agreement of Merger with officers' certificates attached is duly filed in the Office of the California Secretary of State in accordance with Section 1103 of the Code.

(b) The corporate identity, existence, purposes, powers, objects, franchises, rights, and immunities of BCon USA shall continue unaffected and unimpaired by the Merger; and the corporate identities, existences, purposes, powers, objects, franchises, rights, and immunities of WSA and LIFO shall be continued in and merged into BCon USA and BCon USA shall be fully vested therewith.

6. Shares.

(a) As BCon, the sole shareholder of the respective Constituent Corporations, will own all the issued and outstanding shares of DCon USA upon the Merger, BCon USA shall not issue any shares to BCon upon the Merger so that the Merger may be completed in an efficient manner.

(b) As of the Effective Date, by virtue of the Merger and with any action on the part of any shareholder thereof each share of Disappearing Corporations issued and outstanding immediately prior to the Effective Date shall be cancelled without consideration and retired.

(c) The shares of the Surviving Corporation outstanding immediately prior to the Effective Date shall not be changed by reason of the Merger.

(d) After the Effective Date and on or after the date fixed for such purpose by the Board of Director of the Surviving Corporation, BCon shall surrender an outstanding certificate or certificates theretofore representing stock of WSA or LIFO to the Surviving Corporation or an agent duly appointed by the Surviving Corporation.

(e) It is the understanding of the Constituent Corporations that BCon has no present plan or intention to sell, exchange, or otherwise dispose of shares of BCon USA that it owns.

7. Effect of Merger. Upon the Effective Date:

(a) The Surviving Corporation shall possess all the rights, privileges, powers, and franchises of a public as well as of a private nature, and shall be subject to all the restrictions, disabilities, obligations, and duties of each of the Constituent Corporations, except as otherwise herein provided, and except as otherwise provide by law;

(b) The Surviving Corporation shall be vested with all property, real, personal, or mixed, and all debts due to the Constituent Corporations on whatever account as well as all other things in action or belonging to the Constituent Corporations; and

(c) All property, rights, privileges, powers, and franchises of the Constituent Corporations shall be thereafter as effectually the property of the Surviving Corporation as they were of the Constituent Corporations, but all rights of creditors and all liens upon any property of any of the Constituent Corporations shall be preserved unimpaired, limited in lien to the property affected by such lines immediately prior to the Effective Date; and all debts, liabilities, obligations and duties of the Constituent Corporations shall thenceforth attach to, and are hereby assumed by, the Surviving Corporation and may be enforced against it to the same extent as if such debts, liabilities, obligations and cities had been incurred or contracted by it.

R. Tax and Accounting Matters.

(a) In connection with the Merger, the Constituent Corporations confirm as follows:

(i) BCon USA will acquire at least 90 percent of the fair market value of the net assets and at least 70 percent of the fair market value of the gross assets held by each of the Disappearing Corporations immediately prior to the Merger. For purposes of the foregoing, amounts paid by the Disappearing Corporations to pay their reorganization expenses, and all redemptions and distributions (except for regular, normal dividends) made by the Disappearing Corporations immediately prior to the Effective Date will be included as assets of the respective Disappearing Corporations held immediately prior to the Effective Date;

(ii) The liabilities of the Disappearing Corporations were incurred by the Disappearing Corporations in the ordinary course of their respective business and are associated with the assets transferred in the Merger;

(iii) The Constituent Corporations and BCon will pay their respective expenses, if any, incurred in connection with the Merger;

(iv) There is no intercorporate indebtedness existing between BCon USA and the Disappearing Corporations that was issued, acquired, or will be settled at a discount;

(v) No two parties to the Merger are investment companies as defined in Sections 368(a)(2)(F)(iii) and (iv) of the Internal Revenue Code;

(vi) The fair market value of the assets of each of the Disappearing Corporations transferred BCon USA will equal or exceed the sum of the respective Disappearing Corporations' liabilities assumed by BCon USA, plus the amount of liabilities, if any, to which the transferred assets are subject;

(vii) The Disappearing Corporations are not under the jurisdiction of a court in a Title I I or similar case within the meaning of Section 368(a)(3)(A) of the Internal Revenue Code;

(viii) The shares of the Constituent Corporations are not a U.S. real property interest within the meaning of Section 897 of the Internal Revenue Code;

(ix) The Constituent Corporations have not taken any action or failed to take any action where such failure to take action could cause the merger of WSA with and into BCon USA or that of LIFO with and into BCon USA to fail to qualify as a reorganization within the meaning of Section 368(a) of the Internal Revenue Code; and

(x) Statements required to be filed under Section 368 of the Internal Revenue Code shall be filed in the name of each Constituent Corporation in a timely manner.

(b) BCon USA represents that:

(i) It has no present plan or intention to redeem any of its shares;

(ii) It has no present plan or intention to sell or otherwise dispose of any of the assets of the Disappearing Corporations, except for dispositions made in the ordinary course of business;

(iii) Following the Merger, BCon USA will continue the historic business of the Disappearing Corporations or use a significant portion of each of the Disappearing Corporations' historic business assets in a business; and

(iv) At the time of the Merger, BCon USA will not have any outstanding warrants, options, convertible securities, or any other type of right pursuant to which any person could acquire shares of BCon USA.

9. Delivery of Deeds and Instruments. From time to time as and when requested by the Surviving Corporation or by its successors or assigns, each of the Constituent Corporations shall execute and deliver, or cause to be executed and delivered, all deeds and other instruments and shall take, or cause to be taken, all such other and further actions as the Surviving Corporation may deem necessary and desirable in order more fully to vest in and confirm to the Surviving Corporation title to and possession of all the property, rights, privileges, powers and franchises referred to in this Section and otherwise to carry out the intent and purposes of this Agreement of Merger. For the convenience of the parties and to facilitate the filing and recording of this Agreement of Merger, any number of counterparts hereof may be executed and each such executed counterpart shall be deemed to be an original instrument.

10. Abandonment of Merger. Any time prior to the Effective Date, this Agreement of Merger may be abandoned without further obligation or liability by any of the Constituent Corporations, notwithstanding approval of the merger by their shareholders.

11. Miscellaneous.

(a) In the event that any provision of this Agreement of Merger is held by any court of competent jurisdiction to be invalid, illegal or unenforceable in whole or in part, then such provision shall be deemed modified or reformed to the extent necessary to render such provision valid, binding and enforceable to the fullest extent permitted by law in such jurisdiction. The validity, binding effect or enforceability of the remaining provisions of this Agreement of Merger shall not be impaired or affected thereby, and such remaining provisions shall continue in full force and effect.

(b) No waiver of any breach of any provision of this Agreement of Merger shall be deemed to be effective unless set forth in writing and executed by the party against whom such waiver is sought to be enforced. No waiver in any one instance shall be deemed to be a waiver in any other instance, whether or not similar. No failure to exercise and no delay in exercising any right, power or privilege hereunder shall be deemed to constitute a waiver thereof, nor shall any single or partial exercise of any right, power or privilege hereunder preclude the exercise of any other right, power or privilege hereunder or otherwise afforded by applicable law or in equity.

(c) This Agreement of Merger shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

(d) The titles used in this Agreement of Merger are used for convenience only and are not to be considered in construing or interpreting this Agreement of Merger.

(e) This Agreement of Merger shall be governed by, construed and enforced in accordance with the laws of the State of California, without reference to the conflicts-of-law or choice-of-law principles thereof.

[signature page follows]

IN WITNESS WHEREOF, the parties have caused this Agreement of Merger to be signed by their respective duly authorized officers as of the date first written above.

BUSINESS CONSULTANTS OVERSEAS NETWORK, INC.

By: A aito

Title: President

Name: Shogo Saito

By: Tetsuji Yokozeki

Title: Secretary

Name: Tetsuji Yokozeki

BCON WSA INTERNATIONAL, INC.

By: Shogo Saito

Title: President

Name: Shogo Saito

By: L. '4'AY IY4zeki

Title: Secretary

Name: Tetsuji Yokozeki

BCON LIFO INTERNATIONAL, INC.

By: Allan Katcher

Title: President

Name: Allan Katcher

By: **AM6 - 14;0**

Title: Secretary

Name: Kazuhiro Suzuki