

TRADEMARK ASSIGNMENT

Electronic Version v1.1
 Stylesheet Version v1.1

SUBMISSION TYPE:	NEW ASSIGNMENT
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NATURE OF CONVEYANCE:	SECURITY INTEREST
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CONVEYING PARTY DATA			
Name	Formerly	Execution Date	Entity Type
180s, Inc.		09/22/2004	Incorporated: DELAWARE

RECEIVING PARTY DATA	
Name:	Witoco Venture Corporation
Street Address:	1700 South MacDill Avenue
Internal Address:	Suite 340
City:	Tampa
State/Country:	FLORIDA
Postal Code:	33629
Entity Type:	CORPORATION: FLORIDA

PROPERTY NUMBERS Total: 29

Property Type	Number	Word Mark
Serial Number:	78411189	
Serial Number:	75853294	180 DEGREES
Serial Number:	75853292	180S
Serial Number:	76338714	180S
Serial Number:	78291575	180S
Registration Number:	2724071	180°S
Serial Number:	78291574	180°S
Serial Number:	75853293	180S
Serial Number:	78231690	180 S
Registration Number:	2143509	ARCTIC 180°S
Serial Number:	76341236	CHALLENGE EVERYTHING
Registration Number:	2845675	COLOR XPL
Serial Number:	78161584	DEAD SPACE
Registration Number:	2135074	EARGRIPS

OP \$740.00 78411189

Serial Number:	76448971	EXHALE HEATING SYSTEM
Registration Number:	2193551	FACCIA
Registration Number:	2195378	FACCIA
Registration Number:	2193552	FACCIA
Registration Number:	2735360	FACCIA BELLA
Serial Number:	76976397	FROM THE BLUE
Serial Number:	78200780	FTB
Serial Number:	76446189	G
Serial Number:	76448545	G
Serial Number:	76481899	G GORGONZ PERFORMANCE WORK GEAR
Serial Number:	76449050	GORGONZ
Serial Number:	76446052	GORGONZ
Serial Number:	78229081	MULTIZONE
Serial Number:	78291579	ONE EIGHTIES
Serial Number:	78410973	PUSH

CORRESPONDENCE DATA

Fax Number: (727)507-8668
Correspondence will be sent via US Mail when the fax attempt is unsuccessful.
Email: anton.hopen@smithhopen.com
Correspondent Name: Anton J. Hopen
Address Line 1: 15950 Bay Vista Drive
Address Line 2: Suite 220
Address Line 4: Clearwater, FLORIDA 33760

ATTORNEY DOCKET NUMBER:	1394.13
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NAME OF SUBMITTER:	Shelley Butz
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Total Attachments: 20

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**AMENDED AND RESTATED
TRADEMARK COLLATERAL ASSIGNMENT AND SECURITY AGREEMENT**

THIS AMENDED AND RESTATED TRADEMARK COLLATERAL ASSIGNMENT AND SECURITY AGREEMENT (this "**Agreement**") dated September ~~22~~, 2004, is by and between **180s, INC.**, a Delaware corporation ("**Debtor**"), with its chief executive office at 701 E. Pratt St., Suite 180, Baltimore, Maryland 21202, and **WITOCO VENTURE CORPORATION** (the "**Secured Party**"), a Florida corporation having an office at 1700 South Macdill Avenue, Ste. 340, Tampa, Florida 33629, as agent for the "Lenders" under the Loan and Security Agreement dated the same date as this Agreement, among Lenders, Debtor, and affiliates of Debtor.

WITNESSETH:

WHEREAS, on August 13, 2003, Gray Matter Holdings, LLC, a Delaware limited liability company ("**GMH**"), converted into a corporation that is now the Debtor in this Agreement; and

WHEREAS, prior to its conversion to the Debtor, GMH acquired the entire right, title, and interest in and to the trademarks, trade names, terms, designs and applications therefor described in Exhibit A annexed hereto and made a part hereof; and

WHEREAS, GMH's subsidiary, 180s, LLC, and General Electric Capital Corporation ("**GE**"), entered into that certain Loan and Security Agreement dated as of June 11, 2003 (the "**Original Loan Agreement**"), as well as various other loan documents referred to therein, pursuant to which GE made secured loans and advances and provided other financial accommodations to GMH initially, and later to Debtor, and in connection therewith, GMH (and later Debtor) granted to GE certain collateral security as set forth in the Trademark Collateral Assignment and Security Agreement (the "**Original Agreement**") dated the same date as the Original Loan Agreement; and

WHEREAS, Debtor has now arranged for Secured Party to purchase the outstanding secured loan facility from GE and for Secured Party to provide financing to Debtor in accordance with an Amended and Restated Loan and Security Agreement (the "**Loan Agreement**") dated the same date as this Agreement; and

WHEREAS, in connection with the transactions contemplated by the Loan Agreement, Debtor now desires to amend and restate the Original Agreement to confirm the ownership by Secured Party under the Original Agreement of security rights with respect to the "Collateral" (as defined herein) and to otherwise amend the terms of the Original Agreement.

NOW, THEREFORE, in consideration of the premises and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Debtor hereby agrees as follows:

1. GRANT OF SECURITY INTEREST

As collateral security for the prompt performance, observance and indefeasible payment in full of all of the Obligations (as hereinafter defined), Debtor reconfirms the grant to Secured Party in the Original Agreement of a continuing security interest in and a general lien upon, and a conditional assignment of (effective upon demand made after the occurrence of an Event of Default), the following (being collectively referred to herein as the "**Collateral**"): (a) all of Debtor's now existing or hereafter acquired right, title, and interest in and to: (i) all of Debtor's trademarks, tradenames, trade styles and service marks and all applications, registrations and recordings relating to the foregoing as may at any time be filed in the United States Patent and Trademark Office or in any similar office or agency of the United States, any State thereof, any political subdivision thereof or in any other country, including, without limitation, the trademarks, terms, designs and applications described in Exhibit A hereto, together with all rights and privileges arising under applicable law with respect to Debtor's use of any trademarks, tradenames, trade styles and service marks, and all reissues, extensions, continuation and renewals thereof (all of the foregoing being collectively referred to herein as the "**Trademarks**"); and (ii) all prints and labels on which such trademarks, tradenames, trade styles and service marks appear, have appeared or will appear, and all designs and general intangibles of a like nature; (b) the goodwill of the business symbolized by each of the Trademarks, including, without limitation, all customer lists and other records relating to the distribution of products or services bearing the Trademarks; (c) all income, fees, royalties and other payments at any time due or payable with respect thereto, including, without limitation, payments under all licenses at any time entered into in connection therewith; (d) the right to sue for past, present and future infringements thereof; (e) all rights corresponding thereto throughout the world; and (f) any and all other proceeds of any of the foregoing, including, without limitation, damages and payments or claims by Debtor against third parties for past or future infringement of the Trademarks.

2. OBLIGATIONS SECURED

The security interest, lien and other interests granted to Secured Party pursuant to this Agreement shall secure the prompt performance, observance and payment in full of all "Obligations," as that term is defined in the Loan Agreement.

3. REPRESENTATIONS, WARRANTIES AND COVENANTS

Debtor hereby represents, warrants and covenants with and to Secured Party the following (all of such representations, warranties and covenants being continuing so long as any of the Obligations are outstanding):

(a) Debtor shall pay and perform all of the Obligations according to their terms.

(b) To Debtor's knowledge, all of the existing Collateral is valid and subsisting in full force and effect, and Debtor owns the sole, full and clear title thereto, and the right and power to grant the security interest and conditional assignment granted hereunder. To Debtor's knowledge, there are no claims pending or contemplated challenging Debtor's rights in the

Collateral. Debtor shall, at Debtor's expense, perform all acts and execute all documents necessary to maintain the existence of the Collateral consisting of registered Trademarks as registered trademarks and to maintain the existence of the Collateral as valid and subsisting, including, without limitation, the filing of any declaration of use of mark in commerce under § 8, declaration of incontestability of a mark under § 15, and application for renewal of the mark under § 9, in addition to providing testimony, documentation, affidavits and general assistance before the examining trademark attorney during the prosecution of any pending trademark applications and before Trademark Trial and Appeal Board for notice of oppositions, petitions to cancel, and concurrent use proceedings, provided, however, that Debtor shall not be obligated to maintain any Collateral that Debtor has determined in its reasonable business judgment is no longer necessary or desirable in the conduct of its business and where the failure to maintain such Collateral could not be reasonably expected to have a Material Adverse Effect (as defined in the Loan Agreement). The Collateral is not subject to any liens, claims, mortgages, assignments, licenses, security interests or encumbrances of any nature whatsoever, except: the security interests granted hereunder and pursuant to the Loan Agreement, the security interests permitted under the Loan Agreement, and the licenses permitted under Section 3(e) below.

(c) Debtor shall not assign, sell, mortgage, lease, transfer, pledge, hypothecate, grant a security interest in or lien upon, encumber, grant an exclusive or non-exclusive license relating to the Collateral, or otherwise dispose of any of the Collateral, in each case without the prior written consent of Secured Party, except as otherwise permitted herein or in the Loan Agreement. Nothing in this Agreement shall be deemed a consent by Secured Party to any such action, except as such action is expressly permitted hereunder.

(d) Debtor shall, at Debtor's expense, promptly perform all acts and execute all documents requested at any time by Secured Party to evidence, perfect, maintain, record or enforce the security interest in and conditional assignment of the Collateral granted hereunder or to otherwise further the provisions of this Agreement. Debtor hereby authorizes Secured Party to execute and file one or more financing statements (or similar documents) with respect to the Collateral, signed only by Secured Party or as otherwise determined by Secured Party. Debtor further authorizes Secured Party to have this Agreement or any other similar security agreement filed with the Commissioner of Patents and Trademarks or any other appropriate federal, state or government office.

(e) As of the date hereof, Debtor does not have any Trademarks registered, or subject to pending applications, in the United States Patent and Trademark Office or any similar office or agency in the United States, any State thereof, any political subdivision thereof or in any other country, other than those described in Exhibit A hereto and has not granted any licenses with respect thereto other than as set forth in Exhibit B hereto.

(f) Debtor shall, concurrently with the execution and delivery of this Agreement, execute and deliver to Secured Party five (5) originals of a Special Power of Attorney in the form of Exhibit C annexed hereto for the implementation of the assignment, sale or other disposition of the Collateral pursuant to Secured Party's exercise of the rights and remedies granted to Secured Party hereunder. Other than with respect to the implementation and perfection of the

assignment granted hereunder, Secured Party agrees not to exercise its rights under the Special Power of Attorney unless an Event of Default shall have occurred and be continuing.

(g) Any Secured Party may, in its discretion, pay any amount or do any act which Debtor fails to pay or do as required hereunder or as requested by any Secured Party to preserve, defend, protect, maintain, record or enforce the Obligations, the Collateral, or the security interest and conditional assignment granted hereunder, including, but not limited to, all filing or recording fees, court costs, collection charges, attorneys' fees and legal expenses. Debtor shall be liable to Secured Party for any such payment, which payment shall be deemed an advance by Secured Party to Debtor, shall be payable on demand together with interest at the rate then applicable to the Obligations set forth in the Loan Agreement and shall be part of the Obligations secured hereby.

(h) Debtor shall provide a written report to Secured Party on a monthly basis identifying any application filed directly or indirectly by Debtor for the registration of a Trademark with the United States Patent and Trademark Office or any similar office or agency in the United States during the preceding calendar month. If, after the date hereof, Debtor shall (i) obtain any registered trademark or trade name, or apply for any such registration in the United States Patent and Trademark Office or in any similar office or agency in the United States, any State thereof, any political subdivision thereof or in any other country, or (ii) become the owner of any trademark registrations or applications for trademark registration used in the United States or any State thereof, political subdivision thereof or in any other country, the provisions of Section I hereof shall automatically apply thereto. Upon the request of Secured Party, Debtor shall promptly execute and deliver to Secured Party any and all assignments, agreements, instruments, documents and such other papers as may be requested by Secured Party to evidence the security interest in and conditional assignment of such Trademark in favor of Secured Party.

(i) Debtor has not abandoned any of the Trademarks and Debtor will not do any act, nor omit to do any act, whereby the Trademarks may become abandoned, invalidated, unenforceable, avoided, or avoidable unless in Debtor's reasonable business judgment the preservation of a Trademark is no longer necessary or desirable in the conduct of its business or where the failure to so preserve such Trademark could not reasonably be expected to have a Material Adverse Effect. Debtor shall notify Secured Party immediately if it knows or has reason to know of any reason why any application, registration, or recording with respect to the Trademarks may become abandoned, opposed, canceled, invalidated, avoided, or avoidable.

(j) If an Event of Default shall have occurred and be continuing, Debtor shall render any assistance, as Secured Party shall determine is necessary, to Secured Party in any proceeding before the United States Patent and Trademark Office, any federal or state court, or any similar office or agency in the United States, any State thereof, any political subdivision thereof or in any other country, to maintain such application and registration of the Trademarks as Debtor's exclusive property and to protect Secured Party's interest therein, including, without limitation, filing of renewals, declarations of continued use, and declarations of incontestability, in addition to providing testimony, documentation, affidavits and general assistance for the prosecution of any pending application before a trademark examining attorney as well as concurrent use

proceedings, consent agreements, and opposition, and cancellation proceedings before the Trademark Trial and Appeal Board.

(k) No material infringement, improper use or unauthorized use presently is being made of any of the Trademarks that would adversely affect in any material respect the fair market value of the Collateral or the benefits of this Agreement granted to Secured Party, including, without limitation, the validity, priority, enforceability or perfection of the security interest granted herein or the remedies of Secured Party hereunder. Debtor shall promptly notify Secured Party if Debtor (or any affiliate or subsidiary thereof) learns of any use by any person of any term or design which infringes on any Trademark or is likely to cause confusion with any Trademark necessary for the conduct of Debtor's business and such use, as determined by the Debtor in its reasonable business judgment, could reasonably be expected to have a Material Adverse Effect. Debtor shall immediately notify Secured Party of the existence, threat or commencement of any product liability action, proceeding or suit against Debtor in connection with any Trademark. If requested by Secured Party after the occurrence of an Event of Default, Debtor, at Debtor's expense, shall join with Secured Party in such action as Secured Party, in its discretion, may deem advisable for the protection of Secured Party's interest in and to the Trademarks.

(l) Debtor assumes all responsibility and liability arising from the use of the Trademarks and Debtor hereby indemnifies and holds Secured Party harmless from and against any claim, suit, loss, damage, or expense (including attorneys' fees and legal expenses) arising out of any alleged defect in any product manufactured, promoted, or sold by Debtor (or any affiliate or subsidiary thereof), or any use of the Trademarks by Debtor found to be confusingly similar to, diluting or otherwise infringing on a trademark of a third party in connection with any Trademark or out of the manufacture, promotion, labeling, importation, sale or advertisement of any such product by Debtor (or any affiliate or subsidiary thereof). The foregoing indemnity shall survive the payment of the Obligations, the termination of this Agreement and the termination or non-renewal of the Loan Agreement.

(m) Debtor shall promptly pay Secured Party for any and all expenditures made by Secured Party pursuant to the provisions of this Agreement or for the defense, protection or enforcement of the Obligations, the Collateral (other than Collateral that Debtor has elected not to maintain in accordance with the terms hereof), or the security interests and conditional assignment granted hereunder, including, but not limited to, all filing or recording fees, court costs, collection charges, travel expenses, and attorneys' fees and legal expenses. Such expenditures shall be payable on demand, together with interest at the rate then applicable to the Obligations set forth in the Loan Agreements and shall be part of the Obligations secured hereby.

4. EVENTS OF DEFAULT

All Obligations shall become immediately due and payable, without notice or demand, at the option of Secured Party, upon the occurrence of any Event of Default, as such term is defined in the Loan Agreement (each an "Event of Default" hereunder).

5. RIGHTS AND REMEDIES

At any time an Event of Default exists or has occurred and is continuing, in addition to all other rights and remedies of Secured Party, whether provided under this Agreement, the Loan Agreement or the other transaction documents executed in connection therewith, applicable law or otherwise, Secured Party shall have the following rights and remedies which may be exercised without notice to, or consent by, Debtor except as such notice or consent is expressly provided for hereunder:

(a) Secured Party may require that neither Debtor nor any affiliate or subsidiary of Debtor make any use of the Trademarks or any marks similar thereto for any purpose whatsoever. Secured Party may make use of any Trademarks for the sale of goods, completion of work-in-process or rendering of services in connection with enforcing any other security interest granted to Secured Party by Debtor or any subsidiary or affiliate of Debtor or for such other reason as Secured Party may determine.

(b) Secured Party may grant such license or licenses relating to the Collateral for such term or terms, on such conditions, and in such manner, as Secured Party shall in its discretion deem appropriate. Such license or licenses may be general, special or otherwise, and may be granted on an exclusive or non-exclusive basis throughout all or any part of the United States of America, its territories and possessions, and all foreign countries.

(c) Secured Party may assign, sell or otherwise dispose of the Collateral or any part thereof, either with or without special conditions or stipulations except that if notice to Debtor of intended disposition of Collateral is required by law, the giving of five (5) days' prior written notice to Debtor of any proposed disposition shall be deemed reasonable notice thereof and Debtor waives any other notice with respect thereto. Secured Party shall have the power to buy the Collateral or any part thereof, and Secured Party shall also have the power to execute assurances and perform all other acts which Secured Party may, in its discretion, deem appropriate or proper to complete such assignment, sale, or disposition. In any such event, Debtor shall be liable for any deficiency.

(d) In addition to the foregoing, in order to implement the assignment, sale, or other disposition of any of the Collateral pursuant to the terms hereof, Secured Party may at any time execute and deliver on behalf of Debtor, pursuant to the authority granted in the Powers of Attorney described in Section 3(f) hereof, one or more instruments of assignment of the Trademarks (or any application, registration, or recording relating thereto), in form suitable for filing, recording, or registration. Debtor agrees to pay Secured Party on demand all costs incurred in any such transfer of the Collateral, including, but not limited to, any taxes, fees, and attorneys' fees and legal expenses. Debtor agrees that Secured Party has no obligation to preserve rights to the Trademarks against any other parties.

(e) Secured Party may first apply the proceeds actually received from any such license, assignment, sale or other disposition of any of the Collateral to the costs and expenses thereof, including, without limitation, attorneys' fees and all legal, travel and other expenses which may be incurred by Secured Party. Thereafter, Secured Party may apply any remaining

proceeds to such of the Obligations as Secured Party may in its discretion determine. Debtor shall remain liable to Secured Party for any of the Obligations remaining unpaid after the application of such proceeds, and Debtor shall pay Secured Party on demand any such unpaid amount, together with interest at the rate then applicable to the Obligations set forth in the Loan Agreement.

(f) Debtor shall supply to Secured Party or to Secured Party's designee, Debtor's knowledge and expertise relating to the manufacture and sale of the products and services bearing the Trademarks and Debtor's customer lists and other records relating to the Trademarks and the distribution thereof.

(g) Nothing contained herein shall be construed as requiring Secured Party to take any such action at any time. All of Secured Party's rights and remedies, whether provided under this Agreement, the other transaction documents executed in connection therewith, applicable law, or otherwise, shall be cumulative and none is exclusive. Such rights and remedies may be enforced alternatively, successively, or concurrently.

6. JURY TRIAL WAIVER; OTHER WAIVERS AND CONSENTS; GOVERNING LAW

(a) EXCEPT AS OTHERWISE EXPRESSLY PROVIDED IN THE LOAN AGREEMENT, IN ALL RESPECTS, INCLUDING ALL MATTERS OF CONSTRUCTION, VALIDITY AND PERFORMANCE, THIS AGREEMENT SHALL BE GOVERNED BY, AND CONSTRUED AND ENFORCED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF MARYLAND APPLICABLE TO CONTRACTS MADE AND PERFORMED IN SUCH STATE, WITHOUT REGARD TO THE PRINCIPLES THEREOF REGARDING CONFLICTS OF LAWS, AND ANY APPLICABLE LAWS OF THE UNITED STATES OF AMERICA.

(b) DEBTOR HEREBY CONSENTS AND AGREES THAT THE STATE OR FEDERAL COURTS LOCATED IN MARYLAND SHALL HAVE EXCLUSIVE JURISDICTION TO HEAR AND DETERMINE ANY CLAIMS OR DISPUTES BETWEEN DEBTOR AND SECURED PARTY PERTAINING TO THIS AGREEMENT OR THE LOAN AGREEMENT OR TO ANY MATTER ARISING OUT OF OR RELATED TO THIS AGREEMENT OR THE LOAN AGREEMENT; PROVIDED, THAT SECURED PARTY AND DEBTOR ACKNOWLEDGE THAT ANY APPEALS FROM THOSE COURTS MAY HAVE TO BE HEARD BY A COURT LOCATED OUTSIDE OF MARYLAND; AND FURTHER PROVIDED, THAT NOTHING IN THIS AGREEMENT SHALL BE DEEMED OR OPERATE TO PRECLUDE SECURED PARTY FROM BRINGING SUIT OR TAKING OTHER LEGAL ACTION IN ANY OTHER JURISDICTION TO COLLECT THE OBLIGATIONS, TO REALIZE ON THE COLLATERAL OR ANY OTHER SECURITY FOR THE OBLIGATIONS, OR TO ENFORCE A JUDGMENT OR OTHER COURT ORDER IN FAVOR OF SECURED PARTY. DEBTOR EXPRESSLY SUBMITS AND CONSENTS IN ADVANCE TO SUCH JURISDICTION IN ANY ACTION OR SUIT COMMENCED IN ANY SUCH COURT, AND DEBTOR HEREBY WAIVES ANY OBJECTION WHICH IT MAY HAVE BASED UPON LACK OF PERSONAL JURISDICTION, IMPROPER VENUE OR

FORUM NON CONVENIENS. DEBTOR HEREBY WAIVE PERSONAL SERVICE OF THE SUMMONS, COMPLAINT AND OTHER PROCESS ISSUED IN ANY SUCH ACTION OR SUIT AND AGREE THAT SERVICE OF SUCH SUMMONS, COMPLAINT AND OTHER PROCESS MAYBE MADE BY REGISTERED OR CERTIFIED MAIL ADDRESSED TO DEBTOR AT THE ADDRESS SET FORTH IN THE LOAN AGREEMENT AND THAT SERVICE SO MADE SHALL BE DEEMED COMPLETED UPON THE EARLIER OF DEBTOR'S ACTUAL RECEIPT THEREOF OR THREE (3) DAYS AFTER DEPOSIT IN THE U.S. MAI LS, PROPER POSTAGE PREPAID. BECAUSE DISPUTES ARISING IN CONNECTION WITH COMPLEX FINANCIAL TRANSACTIONS ARE MOST QUICKLY AND ECONOMICALLY RESOLVED BY AN EXPERIENCED AND EXPERT PERSON AND THE PARTIES WISH APPLICABLE STATE AND FEDERAL LAWS TO APPLY (RATHER THAN ARBITRATION RULES), THE PARTIES DESIRE THAT THEIR DISPUTES BE RESOLVED BY A JUDGE APPLYING SUCH APPLICABLE LAWS. THEREFORE, TO ACHIEVE THE BEST COMBINATION OF THE BENEFITS OF THE JUDICIAL SYSTEM AND OF ARBITRATION, THE PARTIES HERETO WAIVE ALL RIGHTS TO TRIAL BY JURY IN ANY ACTION, SUIT, OR PROCEEDING BROUGHT TO RESOLVE ANY DISPUTE, WHETHER ARISING IN CONTRACT, TORT, OR OTHERWISE BETWEEN SECURED PARTY AND DEBTOR ARISING OUT OF, CONNECTED WITH, RELATED OR INCIDENTAL TO THE RELATIONSHIP ESTABLISHED BETWEEN THEM IN CONNECTION WITH THE LOAN AGREEMENT OR THE TRANSACTIONS RELATED THERETO.

7. MISCELLANEOUS

(a) All notices, requests and demands hereunder shall be in writing and shall be given or made in accordance with applicable sections of the Loan Agreement.

(b) All references to the plural herein shall also mean the singular and to the singular shall also mean the plural. All references to Debtor and Secured Party pursuant to the definitions set forth in the recitals hereto, or to any other person herein, shall include their respective successors and assigns. The words "hereof," "herein," "hereunder," "this Agreement" and words of similar import when used in this Agreement shall refer to this Agreement as a whole and not any particular provision of this Agreement and as this Agreement now exists or may hereafter be amended, modified, supplemented, extended, renewed, restated or replaced. An Event of Default shall exist or continue or be continuing until such Event of Default is waived in accordance with Section 7(e) hereof. All references to the term "Person" or "person" herein shall mean any individual, sole proprietorship, partnership, corporation (including, without limitation, any corporation which elects subchapter S status under the Internal Revenue Code of 1986, as amended), limited liability company, limited liability partnership, business trust, unincorporated association, joint stock company ,trust, joint venture or other entity or any government or any agency or instrumentality or political subdivision thereof.

(c) This Agreement and any other document referred to herein or therein shall be binding upon Debtor and its successors and assigns and inure to the benefit of and be enforceable by Secured Party and its successors and assigns.

(d) If any provision of this Agreement is held to be invalid or unenforceable, such invalidity or unenforceability shall not invalidate this Agreement as a whole, but this Agreement shall be construed as though it did not contain the particular provision held to be valid or unenforceable and the rights and obligations of the parties shall be constituted and enforced only to such extent as shall be permitted by applicable law.

(e) Neither this Agreement nor any provision hereof shall be amended, modified, waived or discharged orally or by course of conduct, but only by a written agreement signed by an authorized officer of Secured Party. Secured Party shall not, by any act, delay, omission or otherwise be deemed to have expressly or impliedly waived any of its rights, powers and/or remedies unless such waiver shall be in writing and signed by an authorized officer of Secured Party. Any such waiver shall be enforceable only to the extent specifically set forth therein. A waiver by Secured Party of any right, power and/or remedy on any occasion shall not be construed as a bar to or waiver of any such right, power and/or remedy which Secured Party would otherwise have on any future occasion, whether similar in kind or otherwise.

(f) This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be deemed an original, and such counterparts together shall constitute one and the same instrument. Signature pages may be detached from the counterparts and attached to a single copy of this Agreement to physically form one document. Executed counterparts of this Agreement that are transmitted by telecopy may be relied upon by the parties as an original.

IN WITNESS WHEREOF, Debtor and Secured Party have executed this Agreement as of the day and year first above written.

[Signature pages to follow]

**SIGNATURE PAGE TO AMENDED AND RESTATED
TRADEMARK COLLATERAL ASSIGNMENT AND SECURITY AGREEMENT**


DEBTOR:

180s, INC.

By: _____

Name: _____

Title: _____



Brian LeGette

CEO

STATE OF
COUNTY OF

On this 21 day of September, 2004, before me personally came Brian E. LeGette, to me known, who being duly sworn, did depose and say, that he is the CEO of 180s, INC., the corporation described in and which executed the foregoing instrument; and that he signed his name thereto by order of the Board of Directors of said corporation.



Notary Public

Exp. 4/1/2006

[Signatures continue on following page]

**SIGNATURE PAGE TO AMENDED AND RESTATED
TRADEMARK COLLATERAL ASSIGNMENT AND SECURITY AGREEMENT**

SECURED PARTY:

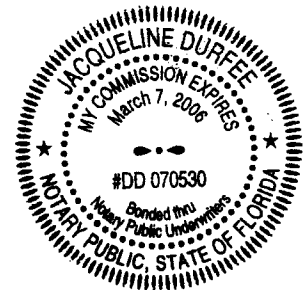
**WITOCO VENTURE CORPORATION, as
agent under the Loan and Security Agreement
dated September 21, 2004**

By: *John T. Touchton, Jr.*
Name: JOHN T. TOUCHTON, JR.
Title: PRESIDENT

STATE OF Florida
COUNTY OF Hillsborough

On this 22nd day of September, 2004, before me personally came John T. Touchton, Jr. known, who being duly sworn, did depose and say, that he is the President of WITOCO VENTURE CORPORATION, the corporation described in and which executed the foregoing instrument; and that he signed his name thereto by order of the Board of Directors of said corporation.

Jacqueline Durfee
Notary Public



**AMENDED AND RESTATED
TRADEMARK COLLATERAL ASSIGNMENT AND SECURITY AGREEMENT**

EXHIBIT A

LIST OF TRADEMARKS AND TRADEMARK APPLICATIONS

SEE ATTACHED

Exhibit A

List of Trademarks and Trademark Applications

Trademark	Country / Class(es)	Appl. No. Filing Date Patent No. Issue Date	Status
0 [and design]	U.S. (Classes 9, 25)	78/411,189 4/30/04	Pending
180 Degrees	U.S. (Class 25)	75/853,294 11/19/99	Published
180s	Canada (Classes 9, 18, 25)	1200645 12/30/03	Pending
180s	China (Class 25)	3986531 3/30/04	Pending
180s	European Community (Class 25)	001584556 3/30/00 001584556 8/13/01	Registered
180s	Korea (Classes 9, 18, 25)	40/2003/30682 7/7/03	Pending
180s	U.S. (Class 25)	75/853,292 11/19/99	Published
180s	U.S. (Classes 9, 18)	76/338,714 11/13/01	Pending
180s	U.S. (Class 25)	78/291,575 8/25/03	Pending
180s (with Katakana)	Japan (Classes 9, 25)	2004-033578 4/9/04	Pending
180s [and design]	Canada (Class 25)	1200174 12/22/03	Pending
180s [and design]	China (Class 25)	3992151 3/30/04	Pending
180s [and design]	Japan (Classes 9, 25)	2004-030546 3/31/04	Pending
180s [and design]	Korea (Classes 9, 25)	TBD 3/23/04	Pending
180°s	European Community (Classes 9, 25)	2829737 8/28/02	Published
180°s	Japan (Classes 9, 18, 25)	2003-043638 5/28/03 4750069 2/20/04	Registered

180°s	Switzerland (Classes 9, 25)	505680.2003 2/21/03 511420 6/11/03	Registered
180°s	U.S. (Classes 9, 25)	76,446,613 9/4/02 2,724,071 6/10/03	Registered
180°s	U.S. (Class 25)	78/291,574 8/25/03	Published
180°s [and design]	U.S. (Class 25)	75/853,293 11/19/99	Published
180°s [and design]	U.S. (Class 18)	78/231,690 3/30/03	Published
ARCTIC 180°s [and design]	U.S. (Class 25)	75,161,595 9/6/96 2,143,509 3/10/98	Registered
Challenge Everything	U.S. (Classes 9, 18, 25)	76/341,236 11/21/01	Published
Color XPL	U.S. (Class 9)	76/379,487 3/6/02 2,845,675 5/28/04	Registered
Dead Space	U.S. (Class 25)	78/161,584 9/6/02	Published
Eargrips	China (Class 25)	3986530 3/30/04	Pending
Eargrips	U.S. (Class 25)	75/167,921 9/18/96 2,135,074 2/3/98	Registered
Exhale Heating System	U.S. (Class 25)	76/448,971 9/11/02	Pending
Faccia	U.S. (Class 18)	75/326,907 7/18/97 2,193,551 10/6/98	Registered
Faccia	U.S. (Class 9)	75/326,909 7/18/97 2,195,378 10/13/98	Registered
Faccia	U.S. (Class 25)	75/326,908 7/18/97 2,193,552 10/6/98	Registered
Faccia Bella	U.S. (Class 25)	76/278,136 6/28/01 2,735,360 7/8/03	Registered

From the Blue	China (Class 25)	4054169 5/9/04	Pending
From the Blue	U.S. (Class 25)	76/976,397 9/11/02	Pending
FTB	China (Class 25)	4054170 5/9/04	Pending
FTB	U.S. (Classes 9, 25)	78/200,780 1/7/03	Published
G [and design]	China (Class 25)	3986529 3/30/04	Pending
G [and design]	U.S. (Classes 9, 25)	76/446,189 8/30/02	Published
G [and design]	U.S. (Class 9)	76/448,545 9/11/02	Published
G Gorgonz Performance Work Gear [and design]	China (Class 25)	3986528 3/30/04	Pending
G Gorgonz Performance Work Gear [and design]	U.S. (Classes 9, 25)	76/481,899 1/10/03	Published
Gorgonz	China (Class 25)	3986527 3/30/04	Pending
Gorgonz	U.S. (Class 9)	76/449,050 9/11/02	Published
Gorgonz	U.S. (Classes 9, 25)	76/446,052 8/30/02	Published
Multizone	U.S. (Class 25)	78/229,081 3/24/03	Pending
One Eighties	Canada (Classes 9, 18, 25)	1200644 12/30/03	Pending
One Eighties	China (Class 25)	3986526 3/30/04	Pending
One Eighties	European Community (Classes 9, 18, 25)	3149754 4/30/03	Published
One Eighties	U.S. (Class 25)	78/291,579 8/25/03	Published
Push	China (Class 25)	3986525 3/30/04	Pending
Push	U.S. (Classes 9, 25)	78/410,973 4/29/04	Pending

**AMENDED AND RESTATED
TRADEMARK COLLATERAL ASSIGNMENT AND SECURITY AGREEMENT**

EXHIBIT B

LIST OF LICENSES

Borrower	Other Entity	Agreement
180s, Inc.	180s, LLC	License Agreement (Internal IP Agreement)
180s, Inc.	QVC, Inc.	Non-Exclusive License – Gloves and Ear Warmers Video
180s, LLC (formerly Big Bang Products, LLC)	Victor Company of Japan	Headphone Unit Supply Agreement

**AMENDED AND RESTATED
TRADEMARK COLLATERAL ASSIGNMENT AND SECURITY AGREEMENT**

EXHIBIT C

SPECIAL POWER OF ATTORNEY

STATE OF
COUNTY OF

KNOW ALL MEN BY THESE PRESENTS, that **180s, INC.** ("**Debtor**"), having an office at 701 E. Pratt St., Suite 180, Baltimore, Maryland 21202, hereby appoints and constitutes, severally, **WITOCO VENTURE CORPORATION** ("**Witoco**"), and each of its officers, its true and lawful attorney, with full power of substitution and with full power and authority to perform the following acts on behalf of Debtor:

1. Execution and delivery of any and all agreements, documents, instrument of assignment, or other papers which Witoco, in its discretion, deems necessary or advisable for the purpose of assigning, selling, or otherwise disposing of all right, title, and interest of Debtor in and to any trademarks and all registrations, recordings, reissues, extensions, and renewals thereof, or for the purpose of recording, registering and filing of, or accomplishing any other formality with respect to the foregoing.

2. Execution and delivery of any and all documents, statements, certificates or other papers which Witoco, in its discretion, deems necessary or advisable to further the purposes described in Subparagraph 1 hereof.

This Power of Attorney is made pursuant to an Amended and Restated Trademark Collateral Assignment and Security Agreement, dated of even date herewith, between Debtor and Witoco, as agent (the "**Agreement**") and is subject to the terms and provisions thereof. This Power of Attorney, being coupled with an interest, is irrevocable until all "**Obligations**", as such term is defined in the Agreement, are paid in full and the Agreement is terminated in writing by Witoco.


Dated: September 22, 2004

180s, INC.

By: _____

Name: _____

Title: _____

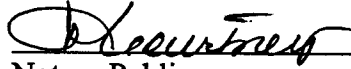


Brian Le Gette

CEO

STATE OF *Maryland*
COUNTY OF *Calvert*

On this 21 day of September, 2004, before me personally came *Dan Legett*, to me known, who being duly sworn, did depose and say, that he is the CEO of 180s, INC., the corporation described in and which executed the foregoing instrument; and that he signed his name thereto by order of the Board of Directors of said corporation.



Notary Public

Comm. Exp - 4/1/2006

September 22, 2004

Dorset Capital, L.P. Pier 1, Bay 2 San Francisco, California 94111	Witoco Venture Corporation Suite 3405 One Tampa City Center Tampa, Florida 33602
E*Capital Corporation 1000 Wilshire Suite 830 Los Angeles, California 90017	Bretta B. Arthur Revocable Trust 1700 S. MacDill Avenue Suite 340 Tampa, Florida 33629

Ladies and Gentlemen:

The undersigned, Allegiance Capital Limited Partnership (“Allegiance”), hereby acknowledges that Witoco Venture Corporation, Dorset Capital, L.P., E*Capital Corporation and the Bretta B. Arthur Revocable Trust (collectively, the “Lenders”) are the assignee of General Electric Capital Corporation (“GECC”) with respect to certain financing provided by GECC to 180s, LLC, a Maryland limited liability company, and certain of its affiliates (collectively, “Borrowers”). Allegiance hereby agrees that (i) the rights of GECC under that certain Intercreditor and Subordination Agreement dated June 11, 2003 (the “Intercreditor Agreement”) between Allegiance and GECC shall inure to the benefit of the Lenders solely as the result of the Lenders being the assignee of the GECC financing (the”GECC Financing”) and with respect to those additional loans (the “Additional Loans”) from the Lenders to the Borrowers in an aggregate amount for the GECC Financing and the Additional Loans not to exceed \$5,000,000, (ii) that the Lenders shall be deemed the “Senior Lender” for all purposes therein, and (iii) that the term “Senior Loan Documents” (as defined in the Intercreditor Agreement) shall include the Amended and Restated Loan and Security Agreement among Borrowers and the Lenders, the Amended and Restated Secured Convertible Promissory Notes executed by Borrowers in favor of the Lenders, and the Amended and Restated Patent Collateral Assignment and Security Agreement and Amended and Restated Trademark Assignment and Security Agreement among Borrowers and the Lender, all of which are dated as of the date hereof. All capitalized terms that are not otherwise defined herein shall have the meanings assigned to them in the Intercreditor Agreement.


Allegiance further agrees that any security interest in any Collateral pursuant to any Senior Loan Document, including without limitation, Lenders' security interest in the trademarks and patents of the Borrowers identified on Exhibit A attached hereto, has and shall have priority, to the extent of any unpaid Senior Obligations, over any security interest in such Collateral pursuant to any Subordinated Security Document. Promptly following the date hereof, the parties shall cause this letter (and if desired by the Lenders, the Intercreditor Agreement) to be filed with the United States Patent and Trademark Office.

Very truly yours,

ALLEGIANCE CAPITAL LIMITED PARTNERSHIP

By: Allegiance Capital Management Corporation,

General Partner

By: 

Name: W. Guy Dorisch

Title: President