

TRADEMARK ASSIGNMENT

Electronic Version v1.1
 Stylesheet Version v1.1

SUBMISSION TYPE:	NEW ASSIGNMENT
NATURE OF CONVEYANCE:	Entity Conversion

CONVEYING PARTY DATA

Name	Formerly	Execution Date	Entity Type
Aocrn Products Co., Inc.		07/31/2006	CORPORATION: MAINE

RECEIVING PARTY DATA

Name:	Acorn Products Co., LLC
Street Address:	2 Cedar Street
Internal Address:	PO Box 1190
City:	Lewiston
State/Country:	MAINE
Postal Code:	04243
Entity Type:	LIMITED LIABILITY COMPANY: MAINE

PROPERTY NUMBERS Total: 19

Property Type	Number	Word Mark
Registration Number:	3160873	SUNKICKS
Serial Number:	78769772	DOUBLE DUTY
Serial Number:	78775708	ACORN 20/20
Serial Number:	78576706	COMFORT ON EARTH
Registration Number:	2846916	STUDIO COMFORT
Serial Number:	78250176	SPA COMFORT
Registration Number:	2958122	CLASSIC COMFORT
Registration Number:	2616056	SUNDAL
Registration Number:	2657260	SUNDALS
Registration Number:	2891086	
Registration Number:	2917866	AFTER ACTIVE
Registration Number:	2874173	ACORN COMFORT ON EARTH
Registration Number:	2335576	COMFORT ON EARTH

OP \$490.00 3160873

Registration Number:	2763070	ACORN
Registration Number:	2763071	ACORN
Registration Number:	2272962	COMFORT ON EARTH
Registration Number:	1427541	OH EWE ACORN
Registration Number:	1421141	OH EWE
Registration Number:	1442169	ACORN

CORRESPONDENCE DATA

Fax Number: (207)774-1127
Correspondence will be sent via US Mail when the fax attempt is unsuccessful.
Phone: (207) 774-1200
Email: jkeenan@bssn.com
Correspondent Name: James F. Keenan, Jr.
Address Line 1: 100 Middle Street
Address Line 2: Bernstein, Shur, Sawyer & Nelson
Address Line 4: Portland, MAINE 04104

NAME OF SUBMITTER:	James F. Keenan, Jr.
Signature:	/James F. Keenan, Jr./
Date:	12/04/2006

Total Attachments: 3
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source=Articles of Entity Conversion (31 Jul 2006)#page2.tif
source=Articles of Entity Conversion (31 Jul 2006)#page3.tif

DOMESTIC
BUSINESS CORPORATION

STATE OF MAINE

ARTICLES OF ENTITY CONVERSION

Acorn Products Co., Inc.

(Name of Corporation Prior to Conversion)

Filing Fee \$145.00

File No. 20070215DC Pages 3

File No. 19771069 D

Fee Paid \$ 145

DCN 2062121500014 CVDB

FILED EFFECTIVE

07/31/2006

07/31/2006 11:59 PM

Julie L. Flynn

Deputy Secretary of State

A True Copy When Attested By Signature
Julie L. Flynn
Deputy Secretary of State

Pursuant to 13-C MRSA §955.1, the undersigned corporation executes and delivers the following Articles of Entity Conversion:

FIRST: The name of the corporation is changed as follows (the name must satisfy the organic law of the surviving entity):

Acorn Products Co., LLC

SECOND: The type of unincorporated entity that the surviving entity will be: limited liability company

THIRD: The plan of entity conversion was duly approved by the shareholders in the manner required by this Act and the corporation's articles of incorporation.

FOURTH: If the surviving entity is a filing entity, attached is Exhibit A which contains all the provisions required to be set forth in its public organic document with any other desired provisions that are permitted.

For a Domestic Limited Liability Company, attach form MLLC-6-1.

For a Domestic Limited Partnership, attach form MLPA-6-1.

FIFTH: The effective date of the articles of entity conversion (if other than the date of filing of the articles of entity conversion) is 11:59 PM July 31, 2006

DATED July 31, 2006

*By

DKQ

(signature of an officer or other duly authorized representative)

David K. Quinn, Chairman of the Board

(type or print name and capacity)

*This document MUST be signed by an officer or other duly authorized representative. (13-C MRSA §955.1)

Please remit your payment made payable to the Maine Secretary of State.

SUBMIT COMPLETED FORMS TO: CORPORATE EXAMINING SECTION, SECRETARY OF STATE,
101 STATE HOUSE STATION, AUGUSTA, ME 04333-0101

FORM NO. MBCA-21 (1 of 1) Rev. 8/1/2004

TEL. (207) 624-7740

TRADEMARK
REEL: 003438 FRAME: 0020

Articles of Organization of Limited Liability Company pursuant to 31 MRSA §622 to accompany the following:

("X" one box only.)

- Articles of Entity Conversion (13-C MRSA §955.1)
Articles/Certificate of Merger or Share Exchange (13-C MRSA §§1106 and 1107, 31 MRSA §417, 31 MRSA §741-A)
Articles/Certificate of Inter-Entity Consolidation (31 MRSA §417, 31 MRSA §741-A)
Articles/Certificate of Conversion (31 MRSA §418, 31 MRSA §746)

(Check box only if applicable.)

This is a professional limited liability company formed pursuant to 13 MRSA Chapter 22-A to provide the following professional services: (type of professional services)

FIRST: The name of the limited liability company is Acorn Products Co., LLC (The name must contain one of the following: "Limited Liability Company", "L.L.C." or "LLC"; §603-A.1)

SECOND: The name of its Registered Agent, an individual Maine resident or a corporation, foreign or domestic, authorized to do business or carry on activities in Maine, and the address of the registered office shall be: John L. Carpenter (name), 100 Middle Street, Portland, ME 04101 (physical location - street (not P.O. Box), city, state and zip code), PO Box 9729, Portland, ME 04104-5029 (mailing address if different from above)

THIRD: ("X" one box only.)

- A. The management of the company is vested in a member or members.
B. 1. The management of the company is vested in a manager or managers. The minimum number shall be -1- managers and the maximum number shall be -7- managers.
2. If the initial managers have been selected, the name and business, residence or mailing address of each manager is:

Table with 2 columns: NAME, ADDRESS. Rows: David K. Quinn, 2 Cedar Street, PO Box 1190, Lewiston, ME 04243; John A. Donnelly, 2 Cedar Street, PO Box 1190, Lewiston, ME 04243

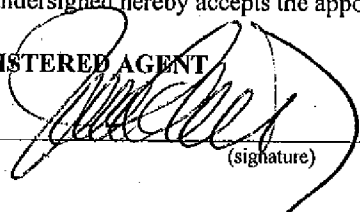
Names and addresses of additional managers are attached hereto as Exhibit ____, and made a part hereof.

FOURTH: Other provisions of these articles, if any, that the members determine to include are set forth in Exhibit ____ attached hereto and made a part hereof.

Acceptance of Appointment of Registered Agent

The undersigned hereby accepts the appointment as registered agent for the above-named limited liability company.

REGISTERED AGENT


(signature)

DATED July 31, 2006

John L. Carpenter

(type or print name)

For Registered Agent which is a Corporation

Name of Corporation _____

By _____

(authorized signature)

(type or print name and capacity)

Note: If the registered agent does not sign, Form MLLC-18 (§607.2) must accompany this document.

**SUBMIT COMPLETED FORMS TO: CORPORATE EXAMINING SECTION, SECRETARY OF STATE,
101 STATE HOUSE STATION, AUGUSTA, ME 04333-0101**

FORM NO. MLLC-6-1 (2 of 2) Rev. 9-8-2003

TEL. (207) 624-7740

RECORDED: 12/04/2006

**TRADEMARK
REEL: 003438 FRAME: 0022**