

AGREEMENT TO UNITE OWNERSHIP
OF THE HEAT TREAT TRADEMARKS

- A. This Agreement is between MYCOAL CORPORATION a corporation duly organized and existing under the laws of Japan with its principal place of business at 388 Minagawa-Johnai-Cho, Tochigi City, Tochigi Prefecture, Japan (hereinafter called "MANUFACTURER"), and JOHN WAGNER ASSOCIATES, INC., a corporation duly organized and existing under the law of the State of California with its principal place of business at 20 West Main Street, Suite 200, Alpine, Utah, U.S.A. (hereinafter called "DISTRIBUTOR").
- B. MANUFACTURER and DISTRIBUTOR have shared equal ownership in the following trademarks (hereinafter called "THE MARKS"):
1. HEAT TREAT & DESIGN, United States trademark Application No. 76/474,731, filed December 13, 2002 in International Class 001 for non-toxic chemical preparation contained in a small pouch that can be held in the hand or placed next to the body to convey warmth used mainly for winter recreation and in International Class 010 for chemically activated heat releasing pads for therapeutic purposes, the design element showing a shield with a starburst design behind the words HEAT TREAT and a cross underneath the words HEAT TREAT, still pending.
 2. HEAT TREAT, United States trademark Application No. 76/409,233, filed May 17, 2002 in International Class 010 for chemically activated heat releasing pads for therapeutic purposes, registered June 15, 2004 as Registration No. 2,854,530.
 3. HEAT TREAT & DESIGN, Canadian trademark Application No. 1,163,032, filed December 12, 2002, for nontoxic chemical preparation contained in a small pouch that can be held in the hand or placed next to the body to convey warmth used mainly for winter recreation; chemically activated heat releasing pads for therapeutic purposes, the design element showing a shield with a starburst design behind the words HEAT TREAT and a cross underneath the words HEAT TREAT, allowed March 19, 2004.
 4. HEAT TREAT, Canadian trademark Application No. 1,161,748, filed December 9, 2002, for nontoxic chemical preparation contained in a small pouch that can be held in the hand or placed next to the body to convey warmth used mainly for winter recreation; chemically activated heat releasing pads for therapeutic purposes, advertised September 21, 2005.
 5. HEAT TREAT, United States trademark Registration No. 1,393,672, registered May 20, 1986, in International Class 001 for non-toxic chemical preparation contained in a small pouch that can be held in the hand or placed next to the body to convey warmth used mainly for winter recreation.

RECEIVED

DEC 2 2006

JAMES R. CYRER

C. MANUFACTURER and DISTRIBUTOR wish to unify ownership of THE MARKS in DISTRIBUTOR so that DISTRIBUTOR is the sole owner of THE MARKS. To that end, MANUFACTURER and DISTRIBUTOR agree as follows:

1. MANUFACTURER transfers all of its share of the right, title and interest in THE MARKS together with all of MANUFACTURER's share of the good will of the business symbolized by THE MARKS to DISTRIBUTOR, unifying ownership of THE MARKS in DISTRIBUTOR so that DISTRIBUTOR is the sole owner of THE MARKS to DISTRIBUTOR's sole benefit. The enumeration of specific rights and obligations herein is not intended to in any way limits this transfer from MANUFACTURER to DISTRIBUTOR.
2. DISTRIBUTOR, as consideration for the transfer of MANUFACTURER's share of the right, title and interest in THE MARKS together with all of MANUFACTURER's share of the good will of the business symbolized by THE MARKS, unifying ownership of THE MARKS in DISTRIBUTOR, agrees to pay MANUFACTURER five hundred United States dollars (US\$500).
3. DISTRIBUTOR agrees to not use any of THE MARKS with a cross design in the color red or orange, or in white on a red or orange background, or a colorable imitation thereof, or in any shade of the color blue, or use a cross or shield design without the words HEAT TREAT or with the words CROSS, BLUE or SHIELD.
4. MANUFACTURER agrees that DISTRIBUTOR's rights in THE MARKS can be assigned without MANUFACTURER's agreement.
5. MANUFACTURER agrees that DISTRIBUTOR may use THE MARKS and any mark similar to THE MARKS with goods manufactured by any party.
6. MANUFACTURER agrees that DISTRIBUTOR may manufacture, or cause to be manufactured, any goods used with THE MARKS or any mark similar to THE MARKS.
7. MANUFACTURER agrees not to tarnish the good reputation associated with THE MARKS.
8. MANUFACTURER agrees to not hinder DISTRIBUTOR's use and control of the use of THE MARKS and manufacture of all goods used with THE MARKS, the packaging and any advertising with which THE MARKS are used to maintain the good reputation associated with THE MARKS.

9. MANUFACTURER agrees to not interfere with DISTRIBUTOR's use of THE MARKS and to not interfere with DISTRIBUTOR's actions to register or perfect the rights of DISTRIBUTOR in THE MARKS.
10. MANUFACTURER and DISTRIBUTOR agree that this agreement supersedes any and all previous agreements.

MYCOAL CORPORATION

JOHN WAGNER ASSOCIATES, INC.

By: Kaoru Utsui

By: [Signature]

Name: KAORU UTSUI

Name: John Wagner Jr.

Title: PRESIDENT

Title: Vice President / Chairman

Date: 8th DEC, 2006

Date: 8th Dec 2006