

**TRADEMARK ASSIGNMENT**

Electronic Version v1.1  
 Stylesheet Version v1.1

SUBMISSION TYPE:	NEW ASSIGNMENT
NATURE OF CONVEYANCE:	MERGER
EFFECTIVE DATE:	10/25/2007

**CONVEYING PARTY DATA**

Name	Formerly	Execution Date	Entity Type
JD Holdings, Inc.		10/25/2007	CORPORATION: CALIFORNIA

**RECEIVING PARTY DATA**

Name:	Joe's Jeans Subsidiary, Inc.
Street Address:	5901 South Eastern Ave.
City:	Commerce
State/Country:	CALIFORNIA
Postal Code:	90040
Entity Type:	CORPORATION: CALIFORNIA

**PROPERTY NUMBERS Total: 5**

Property Type	Number	Word Mark
Registration Number:	2653566	JD
Registration Number:	3225514	JOE'S
Registration Number:	2715038	JOE'S
Registration Number:	3156022	JOE'S JD
Registration Number:	3114334	THE LOVER

**CORRESPONDENCE DATA**

Fax Number: (215)279-9394  
*Correspondence will be sent via US Mail when the fax attempt is unsuccessful.*  
 Email: jordan.lavine@flastergreenberg.com  
 Correspondent Name: Jordan A. LaVine  
 Address Line 1: 1628 John F. Kennedy Blvd., 15th Floor  
 Address Line 4: Philadelphia, PENNSYLVANIA 19103

ATTORNEY DOCKET NUMBER:	10129.5006
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**CH \$140.00 2653566**

NAME OF SUBMITTER:	Jordan A. LaVine
Signature:	/Jordan A. LaVine/
Date:	11/15/2007
Total Attachments: 3 source=merger#page1.tif source=merger#page2.tif source=merger#page3.tif	

# Delaware

PAGE 1

*The First State*

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF MERGER, WHICH MERGES:

"JD HOLDINGS, INC.", A CALIFORNIA CORPORATION,  
WITH AND INTO "JOE'S JEANS SUBSIDIARY, INC." UNDER THE NAME OF "JOE'S JEANS SUBSIDIARY, INC.", A CORPORATION ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF DELAWARE, AS RECEIVED AND FILED IN THIS OFFICE THE TWENTY-FIFTH DAY OF OCTOBER, A.D. 2007, AT 3:40 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE KENT COUNTY RECORDER OF DEEDS.

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*Harriet Smith Windsor*  
Harriet Smith Windsor, Secretary of State  
AUTHENTICATION: 6106387

DATE: 10-25-07

TRADEMARK  
REEL: 003660 FRAME: 0729

**CERTIFICATE OF MERGER OF  
JD HOLDINGS, INC., a California Corporation,  
WITH AND INTO  
JOE'S JEANS SUBSIDIARY, INC., a Delaware Corporation**

*Pursuant to Section 252 of the  
Delaware General Corporation Law*

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Pursuant to Section 252 of the Delaware General Corporation Law (the "DGCL"), the undersigned corporation hereby certifies that:

**FIRST:** The names and jurisdictions of incorporation of the constituent corporations of the merger are as follows:

<u>Name</u>	<u>Jurisdiction of Incorporation</u>
Joe's Jeans Subsidiary, Inc.	Delaware
JD Holdings, Inc.	California

**SECOND:** An Agreement and Plan of Merger (the "*Merger Agreement*") has been approved, adopted, certified, executed and acknowledged by each of the constituent corporations in accordance with the requirements of Section 252(c) of the DGCL.

**THIRD:** Joe's Jeans Subsidiary, Inc. will be the surviving corporation in the merger.

**FOURTH:** The name of the surviving corporation will be "Joe's Jeans Subsidiary, Inc.," which will be a Delaware corporation.

**FIFTH:** The Certificate of Incorporation of the surviving corporation will be the Certificate of Incorporation of Joe's Jeans Subsidiary, Inc.

**SIXTH:** The executed Merger Agreement is on file at 5901 South Eastern Avenue, Commerce, California 90040, the address of the principal place of business of the surviving corporation.

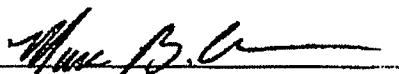
**EIGHTH:** A copy of the Merger Agreement will be furnished by the surviving corporation, on request and without cost, to any stockholder of any constituent corporation.

**NINTH:** The authorized capital stock of JD Holdings, Inc. consists of 100,000 shares of common stock, of which 1,000 are currently issued and outstanding.

**TENTH:** The merger shall become effective in both the State of California and the State of Delaware on the 25<sup>th</sup> day of October, 2007.

IN WITNESS WHEREOF, the undersigned, as the surviving corporation in the merger, has caused its duly authorized representative to execute this Certificate of Merger as of the 25<sup>th</sup> day of October, 2007.

**JOE'S JEANS SUBSIDIARY, INC., a  
Delaware corporation**

By:   
Name: Marc B. Crossman  
Title: CEO

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RECORDED: 11/15/2007

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