

TRADEMARK ASSIGNMENT

Electronic Version v1.1
 Stylesheet Version v1.1

SUBMISSION TYPE:	CORRECTIVE ASSIGNMENT
NATURE OF CONVEYANCE:	Corrective Assignment to correct the Assignee Entity previously recorded on Reel 003660 Frame 0727. Assignor(s) hereby confirms the Merger between JD Holdings, Inc. and Joe's Jeans Subsidiary, Inc.

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: DELAWARE

PROPERTY NUMBERS Total: 5

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

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.
 Address Line 2: 15th Floor
 Address Line 4: Philadelphia, PENNSYLVANIA 19103

CH \$140.00 3225514

ATTORNEY DOCKET NUMBER:	10129.5006
NAME OF SUBMITTER:	Jordan A. LaVine
Signature:	/Jordan A. LaVine/
Date:	03/14/2008
Total Attachments: 7 source=correct assign#page1.tif source=correct assign#page2.tif source=correct assign#page3.tif source=correct assign#page4.tif source=merger#page1.tif source=merger#page2.tif source=merger#page3.tif	

O: JORDAN A. LAVINE COMPANY: 1628 JOHN F. KENNEDY BLVD., 15TH FLOOR

**UNITED STATES PATENT AND TRADEMARK OFFICE**UNDER SECRETARY OF COMMERCE FOR INTELLECTUAL PROPERTY AND
DIRECTOR OF THE UNITED STATES PATENT AND TRADEMARK OFFICE

900091993A

NOVEMBER 15, 2007

PTAS

JORDAN A. LAVINE
1628 JOHN F. KENNEDY BLVD., 15TH FLOOR
PHILADELPHIA, PA 19103UNITED STATES PATENT AND TRADEMARK OFFICE
NOTICE OF RECORDATION OF ASSIGNMENT DOCUMENT

THE ENCLOSED DOCUMENT HAS BEEN RECORDED BY THE ASSIGNMENT DIVISION OF THE U.S. PATENT AND TRADEMARK OFFICE. A COMPLETE MICROFILM COPY IS AVAILABLE AT THE ASSIGNMENT SEARCH ROOM ON THE REEL AND FRAME NUMBER REFERENCED BELOW.

PLEASE REVIEW ALL INFORMATION CONTAINED ON THIS NOTICE. THE INFORMATION CONTAINED ON THIS RECORDATION NOTICE REFLECTS THE DATA PRESENT IN THE PATENT AND TRADEMARK ASSIGNMENT SYSTEM. IF YOU SHOULD FIND ANY ERRORS OR HAVE QUESTIONS CONCERNING THIS NOTICE, YOU MAY CONTACT THE EMPLOYEE WHOSE NAME APPEARS ON THIS NOTICE AT 571-272-3350. PLEASE SEND REQUEST FOR CORRECTION TO: U.S. PATENT AND TRADEMARK OFFICE, MAIL STOP: ASSIGNMENT SERVICES BRANCH, P.O. BOX 1450, ALEXANDRIA, VA 22313.

RECORDATION DATE: 11/15/2007

REEL/FRAME: 003660/0727
NUMBER OF PAGES: 5BRIEF: MERGER
EFFECTIVE 10252007
DOCKET NUMBER: I0129.5006ASSIGNOR:
JD HOLDINGS, INC.DOC DATE: 10/25/2007
CITIZENSHIP: CALIFORNIA
ENTITY: CORPORATIONASSIGNEE:
JOE'S JEANS SUBSIDIARY, INC.
5901 SOUTH EASTERN AVE.
COMMERCE, CALIFORNIA 90040CITIZENSHIP: CALIFORNIA
ENTITY: CORPORATIONAPPLICATION NUMBER: 76225411
REGISTRATION NUMBER: 2653566FILING DATE: 03/16/2001
ISSUE DATE: 11/26/2002MARK: JD
DRAWING TYPE: STYLIZED WORDS, LETTERS, OR NUMBERS

D: JORDAN A. LAVINE COMPANY: 1628 JOHN F. KENNEDY BLVD., 15TH FLOOR

003660/0727 PAGE 2

APPLICATION NUMBER: 78308471
REGISTRATION NUMBER: 3225514

FILING DATE: 10/02/2003
ISSUE DATE: 04/03/2007

MARK: JOE'S

DRAWING TYPE: STYLIZED WORDS, LETTERS, OR NUMBERS

APPLICATION NUMBER: 76225409
REGISTRATION NUMBER: 2715038

FILING DATE: 03/16/2001
ISSUE DATE: 05/13/2003

MARK: JOE'S

DRAWING TYPE: STYLIZED WORDS, LETTERS, OR NUMBERS

APPLICATION NUMBER: 78308448
REGISTRATION NUMBER: 3156022

FILING DATE: 10/02/2003
ISSUE DATE: 10/17/2006

MARK: JOE'S JD

DRAWING TYPE: STYLIZED WORDS, LETTERS, OR NUMBERS

APPLICATION NUMBER: 78683266
REGISTRATION NUMBER: 3114334

FILING DATE: 08/02/2005
ISSUE DATE: 07/11/2006

MARK: THE LOVER

DRAWING TYPE: WORDS, LETTERS, OR NUMBERS IN BLOCK FORM

ASSIGNMENT SERVICES BRANCH
PUBLIC RECORDS DIVISION

TRADEMARK ASSIGNMENT

Electronic Version v1.1
 Stylesheet Version v1.1

11/15/2007
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SUBMISSION TYPE:	NEW ASSIGNMENT																				
NATURE OF CONVEYANCE:	MERGER																				
EFFECTIVE DATE:	10/25/2007																				
CONVEYING PARTY DATA																					
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CH \$140.00 2653566

D: JORDAN A. LAVINE COMPANY: 1628 JOHN F. KENNEDY BLVD., 15TH FLOOR

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.

3357205 8100M
071155511



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State
AUTHENTICATION: 6106387

DATE: 10-25-07

TRADEMARK
REEL: 003740 FRAME: 0390

**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*

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.

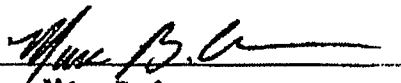
EIGHTH: A copy of the Merger Agreement will be furnished by the surviving corporation, on request and without cost, to any stockholder of any constituent corporation.

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 25th 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 25th day of October, 2007.

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

By: 
Name: Marc B. Crossman
Title: CEO

032041.0010 EAST 7883347 v2

RECORDED: 03/14/2008

TRADEMARK
REEL: 003740 FRAME: 0392