TRADEMARK & PATEN

COMPRISING THE LAW OFFICE OF I

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July 11, 2000

AERICA, P.C.

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Mark I. Peroff Keith L. Danish G. Mathew Lombard Manjari M. Datta John L. Chiatalas*

*appear at a constant Michigan Stephen R. Fank** Congression of English States

RECORDATION FORM COVER SHEET - TRADEMARKS

Of counsel:

Stephen N. Dratch James A. Power Jr.

Director of Trademarks Marguerite Del Valle Washington, D.C. 20231

Attn: BOX ASSIGNMENT

Recordal of Assignment from MARLIN RESOURCE GROUP,

INC. to SQUARE CO., LTD. Mark: PLAY IT ONLINE Reg. No.: 2,124,210 Our Ref.: 78.800

Sir:

Please record the attached original documents or copy thereof:

1. Name of conveying party(ies):

MARLIN RESOURCE GROUP, INC., a corporation organized and existing under the laws of the State of New Jersey.

2. Name and address of receiving party(ies):

SQUARE CO., LTD., a corporation organized and existing under the laws of Japan, located and having a place of business at 1-8-1, Shimomeguro, Meguro-ku, Tokyo, Japan.

3. Nature of conveyance:

Assignment

Date of execution: June 19, 2000 Effective Date: January 20, 2000

4. Trademark Application/Registration Number:

2,124,210

02/2000 NTHAI1 FC:481

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40.00 DP

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I hereby certify that this paper or fee is being eposited with the United Pestal Service "Expre Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and is addressed to the Commissioner of Patents and Trademarks.

Express Mail" mailing label number £ 2428.06.26.86.11.5

Washington, D.C. 20231

Date of Deposit.

5. Please address all correspondence in this matter to:

Mark I. Peroff Trademark & Patent Counselors of America, P.C. 915 Broadway - 19th Floor New York, New York 10010 (212) 387-0247

- 6. Total number of applications and registrations involved: one.
- 7. Total fee enclosed: \$40.00.
- 8. Also enclosed is a Certificate of Express Mail, label number EL 428062686 US, and an acknowledgment postcard.
- 9. To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.

Sincerely,

Keith E. Danish

[kdanish@tmcounselors.com] (212) 387-0247, Ext. 3016

KED/wf Enclosures

Total number of pages comprising cover sheet: 2

P.S. Also enclosed is a General Power of Attorney/ Appointment of Domestic Representative form, executed by the Assignee. TRADEMARK ASSIGNMENT

WHEREAS, MARLIN RESOURCE GROUP, INC., a corporation organized and

existing under the laws of the State of New Jersey, having a business address of 14 Sylvan Way,

Short Hills, New Jersey 07078 ("Assignor"), is the owner of the trademark PLAY IT ONLINE,

and the federal registraton thereof in the United States Patent and Trademark Office, No.

2,124,210, dated December 23, 1997, (hereinafter referred to as "the Mark"); and

WHEREAS, SQUARE CO., LTD., a corporation organized and existing under the laws

of Japan, having a business address of 1-8-1, Shimomeguro, Meguro-ku, Tokyo, Japan

("Assignee"), is desirous of acquiring the Mark, the goodwill of the business symbolized by the

Mark, and the registration thereof;

NOW, THEREFORE, for good and valuable consideration, receipt and sufficiency of

which is hereby acknowledged, effective January 20, 2000 said Assignor does hereby assign unto

the said Assignee all of its right, title and interest in and to the Mark, together with any and all

goodwill of the business symbolized by the Mark, and the aforementioned registration thereof.

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Assignor agrees to execute any and all documents which may reasonably be required to vest title to the Mark in the Assignee and to effectuate the recordal of the assignment in the United States Patent & Trademark Office.

By:

MARLIN RESOURCE GROUP, INC.

Dated: July 11, 2000

Name: Mark I. Peroff

Title: President

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SCHEDULE

Trademark Registration No. Reg. Date

PLAY IT ONLINE 2,124,210 December 23, 1997

* * * * *

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

GENERAL POWER OF ATTORNEY
AND APPOINTMENT OF DOMESTIC REPRESENTATIVE

SQUARE CO., LTD., a Japanese corporation, with a business address of

1-8-1, Shimomeguro, Meguro-ku, Tokyo, Japan, hereby revokes all previously-

granted Powers of Attorney and appoints Mark I. Peroff, Keith E. Danish, G.

Mathew Lombard, Manjari M. Datta and all other members of the Bar of the State

of New York in the firm of Trademark & Patent Counselors of America, P.C., 915

Broadway, New York, New York 10010-7108, Tel. No. (212) 387-0247, its

attorneys with full powers of substitution and revocation to transact all business in

the Patent and Trademark Office in connection with all existing and future United

States trademark registrations and applications of our corporation.

Trademark & Patent Counselors of America, P.C. is also hereby designated

as the aforementioned corporation's representative upon whom notices or process

in proceedings affecting the mark may be served, in connection with all of our

existing and future United States trademark registrations and applications.

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Please address all correspondence in this matter to the attention of:

Mark I. Peroff, Esq. Trademark & Patent Counselors of America, P.C. 915 Broadway New York, New York 10010

SQUARE CO., LTD.

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RECORDED: 07/12/2000