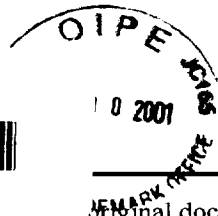


Atty Docket No.: 208456US-67

09-05-2001

FORM PTO-1595
1-31-92



U.S. DEPARTMENT OF COMMERCE
Patent and Trademark Office

9 \$

To the Honorable Commissioner of Patents and Trademarks
101833442

Original documents or copy thereof.

1. Name of conveying party(ies):

iPing, INC.

9-30-01

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

Name: Net2Phone, Inc.

Address: 520 Broad Street, 8th Floor
Newark, New Jersey 07102

Additional name(s) of conveying party(ies) attached? Yes No

3. Nature of Conveyance:

- Assignment
- Security Agreement
- Other
- Merger
- Change of Name

Execution Date: May 4, 2001

Additional name(s) and address(es) attached? Yes No

4. Application number(s) or patent number(s):

If this document is being filed together with a new application, the execution date of the application is:

A. Patent Application No.(s)
09/207,954

B. Patent No.(s)

400

Additional numbers attached? Yes No

5. Name and address of party to whom correspondence concerning document should be mailed:



22850

6. Total applications and patents involved: 1

7. Total fee (37 CFR 3.41): \$40.00
 Enclosed
 Authorized to be charged to deposit account

8. Deposit account number: 15-0030
(Attach duplicate copy of this page if paying by deposit account)

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9. Statement and signature

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.

Michael R. Casey

Name of Person Signing

Registration Number: 40,294

C. Irvin McClelland

Registration Number 21,124

8/30/01
Date

Total number of pages including this cover sheet: 3

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Mail documents to be recorded with required cover sheet information to:

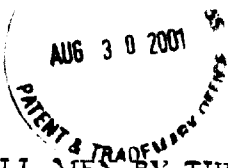
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Washington, D.C. 20231

09/04/2001 DBYRM: 00000128 09207954

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40.00 DP

PATENT
REEL: 012123 FRAME: 0653

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that in accordance with that certain Asset Purchase Agreement ("Agreement"), dated May 4, 2001, by and among Net2Phone, Inc., a Delaware corporation (the "Buyer"), iPing, Inc., a New York corporation ("iPing") and eCal Corporation ("eCal"), a Pennsylvania corporation (iPing and eCal are collectively referred to herein as "Seller"), for good and valuable consideration as recited in the Agreement, the receipt and adequacy of which is hereby acknowledged, the Seller hereby sells, assigns, transfers, and sets over to Buyer, good, valid and marketable title, and all of the Seller's rights, title, and interest in and to the following assets (collectively, the "Assets"):

1.1 Business-to-Business Hardware and Software. All of Seller's right, title and interest in the business-to-business hardware and software listed on Schedule 1.1 hereto.

1.2 Business to Consumer Hardware and Software. All of Seller's right, title and interest in the business-to-consumer hardware and software listed on Schedule 1.2 hereto.

1.3 Contracts. All of Seller's right, title and interest in, to and under the contracts listed on Schedule 1.3 hereto.

1.4 Trademarks and Service Marks. All of Seller's right, title and interest in, to and under the trademarks and service marks listed on Schedule 1.4.

1.5 Domain Name and Associated html Data. All of Seller's right, title and interest in, to and under (i) the domain names listed on Schedule 1.5, (ii) all html data pertaining to the Web site pages of the Domain Names; and (iii) all other html data pertaining to the Business to the extent Seller has an interest therein.

1.6 Users Accounts and User Data. All of Seller's right, title and interest in, to and under (i) all current and past user accounts in connection with the Business and (ii) all current and historical user data and business records applicable to the Business.

1.7 Goodwill. The goodwill associated with the Business.

1.8 Documentation. Any available documentation and manuals associated with the f Assets.

1.9 Patent. All of Seller's right, title and interest in, to and under US Patent Application Serial No. 09/207,954 for "Integrated Interactive Telephone and Computer Communications System." (the "iPing Patent Application").

1.10 Intellectual Property. All of Seller's right, title and interest in, to and under the Intellectual Property relating to the Business (except as expressly excluded on the Disclosure Schedules to the Agreement).


To the extent any Assets of the Seller are intended to be transferred to the Buyer pursuant to the general language of the Agreement but do not appear on the applicable Schedules, the general language of the Agreement shall govern and such Assets shall nonetheless be deemed transferred to Buyer, subject to the other terms of the Agreement.

The Seller hereby warrants and covenants that this Bill of Sale and the other documents of assignment and transfer are effective to transfer, assign to and vest in Buyer, good, valid and marketable title and all of Seller's right title and interest in and to the Assets.


Capitalized terms used herein without definition shall have the meanings provided therefore in the Agreement.

IN WITNESS WHEREOF, the Seller has caused this Bill of Sale to be executed by its duly authorized representative as of May 4, 2001.

iPing, INC.

By: 
Name: RICHARD RASANSKY
Title: PRESIDENT

eCal Corporation

By: 
Name: RICHARD RASANSKY
Title: CEO