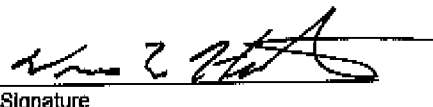


Substitute Form PTO-1595
Attorney Docket No.: 08168-153001

RECORDATION FORM COVER SHEET PATENTS ONLY

Commissioner for Patents: Please record the attached original document(s) or copy(ies).		
1. Name of conveying party(ies): Victor Lee Walker Additional name(s) attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	2. Name and address of receiving party(ies): Dimension One Spas 2611 Business Park Drive Vista, CA 92081 Additional names/addresses attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
3. Nature of conveyance: <input checked="" type="checkbox"/> Assignment <input type="checkbox"/> Merger <input type="checkbox"/> Security Agreement <input type="checkbox"/> Change of Name <input type="checkbox"/> Other: Execution Date: 06/18/04	Additional names/addresses attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
4. Application number(s) or patent number(s): If this document is being filed with a new application, the execution date of the application is: A. Patent Application No(s): 10/871,331 B. Patent No(s): Additional numbers attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
5. Name/address of party to whom correspondence concerning document should be mailed: WILLIAM E. HUNTER Fish & Richardson P.C. 12390 El Camino Real San Diego, California 92130	6. Total number of applications/patents involved: 1 7. Total fee (37 CFR §3.41): \$40 <input type="checkbox"/> Enclosed <input checked="" type="checkbox"/> Authorized to charge Deposit Account. 8. Deposit Account No.: 06-1050 Please apply any additional charges, or any credits, to our Deposit Account No. 06-1050.	
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William E. Hunter Reg. No. 47,671 Name of Person Signing	<div style="text-align: center;">  Signature </div>	<div style="text-align: center;"> 01/18/05 Date </div>
Total number of pages including coversheet, attachments and document: 2		

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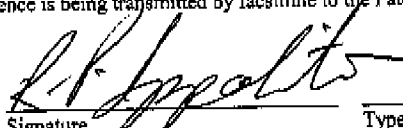
CH \$40.00 061050 10871331

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I hereby certify that this correspondence is being transmitted by facsimile to the Patent and Trademark Office on the date indicated below.

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Attorney Docket No: 08168-153001

ASSIGNMENT

For valuable consideration, I, VICTOR LEE WALKER of Murrietta, CA, hereby assign to: Dimension One Spas, a corporation of California having a place of business at: 2611 Business Park Drive, Vista, CA 92083; and its successors and assigns (collectively hereinafter called "the Assignee"), the entire right, title and interest throughout the world in the inventions and improvements which are subject of an application for United States Patent signed by me, entitled FLEXING SUPPORT IN A SPA, filed June 18, 2004, and assigned U.S. Serial Number 10/871,771, and I authorize and request the attorneys appointed in said application to hereafter complete this assignment by inserting above the filing date and serial number of said application when known; this assignment including said application, any and all United States and foreign patents, utility models, and design registrations granted for any of said inventions or improvements, and the right to claim priority based on the filing date of said application under the International Convention for the Protection of Industrial Property, the Patent Cooperation Treaty, the European Patent Convention, and all other treaties of like purposes; and I authorize the Assignee to apply in all countries in my name or in its own name for patents, utility models, design registrations and like rights of exclusion and for inventors' certificates for said inventions and improvements; and I agree for me and my respective heirs, legal representatives and assigns, without further compensation to perform such lawful acts and to sign such further applications, assignments, Preliminary Statements and other lawful documents as the Assignee may reasonably request to effectuate fully this assignment.

DATE: 6-18-04
VICTOR LEE WALKER

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