

Form PTO-1595 (Rev. 07/05)
OMB No. 0651-0027 (exp. 6/30/2008)

U.S. DEPARTMENT OF COMMERCE
United States Patent and Trademark Office

RECORDATION FORM COVER SHEET PATENTS ONLY

To the Director of the U.S. Patent and Trademark Office: Please record the attached documents or the new address(es) below.

1. Name of conveying party(ies)

INTERNAL REVENUE SERVICE

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

2. Name and address of receiving party(ies)

Name: IONIAN EQUITY, LLC

Internal Address: _____

Street Address: 45 MITCHELL BLVD., STE. 14

City: SAN RAFAEL

State: CA

Country: USA Zip: 94903

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

3. Nature of conveyance/Execution Date(s):

Execution Date(s) 08/04/05

- Assignment Merger
- Security Agreement Change of Name
- Joint Research Agreement
- Government Interest Assignment
- Executive Order 9424, Confirmatory License
- Other CERTIFICATE OF SALE OF SEIZED PROPERTY

4. Application or patent number(s):

This document is being filed together with a new application.

A. Patent Application No.(s)
09306516

B. Patent No.(s)
6527116

Additional numbers attached? Yes No

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

Name: SUSAN McSHANNOCK/JASON SCHWAGER

Internal Address: _____

Street Address: 45 MITCHELL BLVD., STE. 14

City: SAN RAFAEL

State: CA Zip: 94903

Phone Number: 415-479-3700

Fax Number: 415-479-2292

Email Address: _____

6. Total number of applications and patents involved: 1

7. Total fee (37 CFR 1.21(h) & 3.41) \$ 40.00

- Authorized to be charged by credit card
- Authorized to be charged to deposit account
- Enclosed
- None required (government interest not affecting title)

8. Payment Information

a. Credit Card Last 4 Numbers 0160
Expiration Date 10/07

b. Deposit Account Number _____

Authorized User Name _____

9. Signature:

Harold M. Jaffe
Signature

MARCH 24, 2006
Date

HAROLD M. JAFFE, ESQ., ATTORNEY FOR IONIAN EQUITY, LLC
Name of Person Signing

Total number of pages including cover sheet, attachments, and documents: 1

Documents to be recorded (including cover sheet) should be faxed to (571) 273-0140, or mailed to:
Mail Stop Assignment Recordation Services, Director of the USPTO, P.O.Box 1450, Alexandria, V.A. 22313-1450

CP \$40.00 6527116

Form 2435
(Rev. January 2003)

Department of the Treasury — Internal Revenue Service

Certificate of Sale of Seized Property

I certify that I sold at public sale the property described below, seized for nonpayment of delinquent Internal Revenue taxes due from:

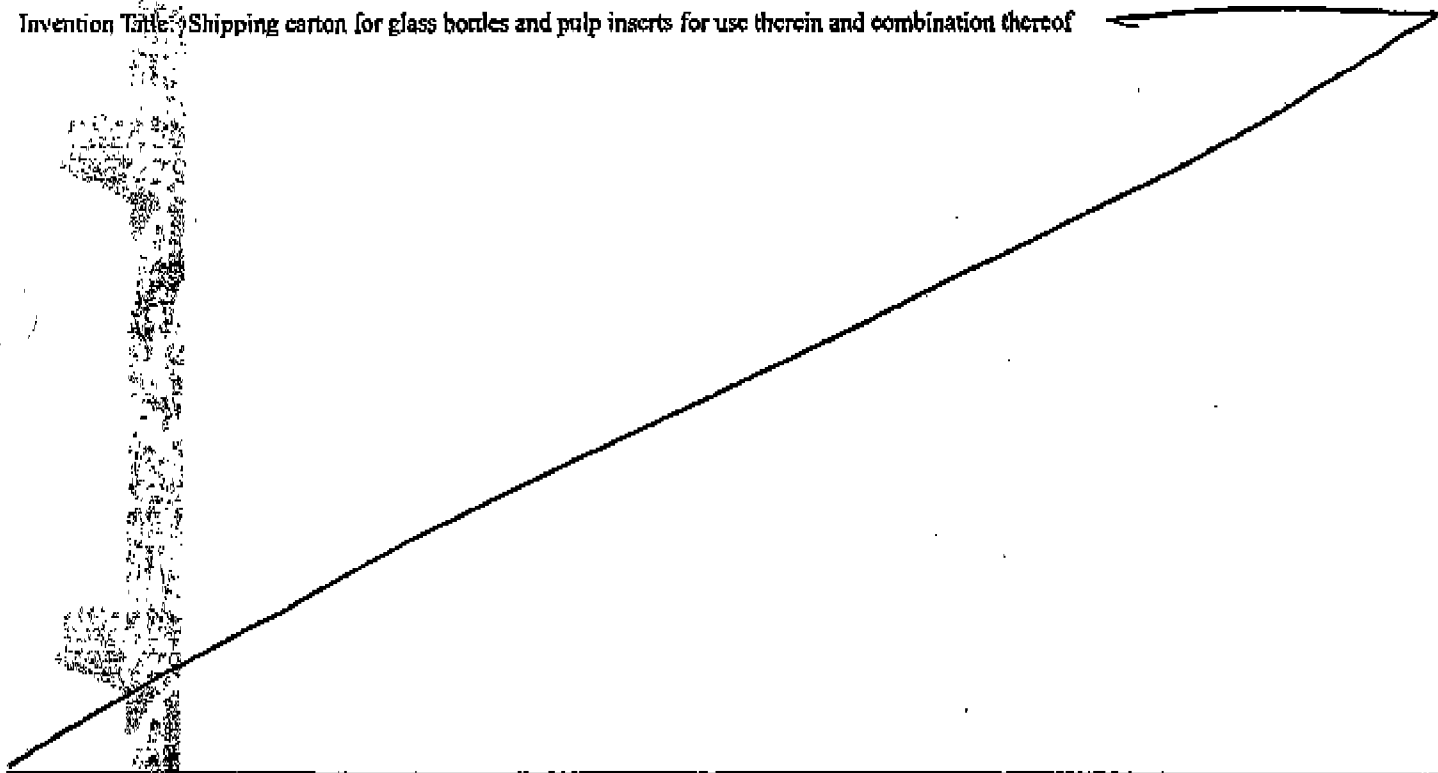
Taxpayer's name Regale Corporation	Date of sale 08/04/2005
---------------------------------------	----------------------------

Sale held at Napa County Historical Courthouse, 825 Brown Street, Napa, CA 84559
in the county of Napa, CA

Description of property sold (If you need more space, please attach a separate sheet. If property listed includes motor vehicles, airplanes, and/or boats, see information under Notice of Encumbrances.)

LOT #	PATENT NUMBER	DATE ISSUED	INVENTOR
3	6,527,116	03/04/2003	Gregory W. Gale

Invention Title: Shipping carton for glass bottles and pulp inserts for use therein and combination thereof



The above property was sold at the highest bid received, and receipt of the bid amount is acknowledged. The sale was conducted as provided by Subchapter D, Chapter 64, of the Internal Revenue Code and related regulations.

Sale amount \$ 3,000.00	Purchaser's name Tonian Equity LLC
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Purchaser's address
45 Mitchell Blvd., # 14, San Rafael, CA 94903

Signature of IRS employee <i>Ben Bolton</i> 68-11208	Area Office / Territory Office Small Business / Self Employed
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Office address of IRS employee 101 Clay Street, Suite 1400-S, Oakland, CA 94612-5217	Date 8/11/05
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Notice to Purchaser or Purchaser's Assignee

Personal Property

This certificate transfers to the purchaser all right, title, and interest of the taxpayer in and to the personal property described.

Real Property

If the real property is not redeemed within the time prescribed in section 6337 of the Internal Revenue Code, a deed will be issued as soon as possible after the surrender of the certificate. The deed will convey the right, title and interest of the taxpayer in and to the real property. Instructions for obtaining a deed are given below.

Redemption Rights

The rights of redemption of real estate after sale, as specified in Code Section 6337(b), are quoted below:

(b) Redemption of Real Estate After Sale.

(1) **Period.** -The owners of any real property sold as provided in section 6335, their heirs, executors, or administrators, or any person having any interest therein, or a lien thereon, or any person on their behalf, shall be permitted to redeem the property sold, or any particular tract of such property, at any time within 180 days after the sale thereof.

(2) **Price.** -Such property or tract shall be permitted to be redeemed upon payment to the purchaser, or in case he cannot be found in the county in which the property to be redeemed is situated, then to the Secretary, for the use of the purchaser, his heirs, or assigns, the amount paid by such purchaser and interest thereon at the rate of 20 percent per annum.

How to Obtain a Deed

If the real estate is not redeemed within the 180-day period, the purchaser or assignee may obtain a deed by surrendering this certificate of sale either by personal delivery or mail, to:

- (1) The Area Director of Internal Revenue for the area in which the property is located, marked for the Attention, Technical Support Manager; or
- (2) The address of the Internal Revenue Service office shown on the front of this certificate.

Applicable Sections Under The Internal Revenue Code

SEC. 6338. CERTIFICATE OF SALE; DEED OF REAL PROPERTY

(a) **Certificate of Sale.** -In the case of property sold as provided in section 6335, the Secretary shall give to the purchaser a certificate of sale upon payment in full of the purchase price. In the case of real property, such certificate shall set forth the real property purchased, for whose taxes the same was sold, the name of the purchaser, and the price paid therefor.

(b) **Deed to Real Property.** -In the case of any real property sold as provided in section 6335 and not redeemed in the manner and within the time provided in section 6337, the Secretary shall execute (in accordance with the laws of the State in which such real property is situated pertaining to sales of real property under execution) to the purchaser of such real property at such sale, upon his surrender of the certificate of sale, a deed of the real property by him, reciting the facts set forth in the certificate.

(c) **Real Property Purchased by United States.** -If real property is declared purchased by the United States at a sale pursuant to section 6335, the Secretary shall at the proper time execute a deed therefor, and without delay cause such deed to be duly recorded in the proper registry of deeds.

SEC. 6338. LEGAL EFFECT OF CERTIFICATE FOR SALE OF PERSONAL PROPERTY AND DEED OF REAL PROPERTY.

(a) **Certificate of Sale Property Other Than Real Property.** -In all cases of sale pursuant to section 6335 of property (other than real property), the certificate of sale

(1) As evidence, shall be prima facie evidence of the right of the officer to make such sale, and conclusive evidence of the regularity of his proceedings in making the sale; and

(2) As conveyances, shall transfer to the purchaser all right, title, and interest of the party delinquent in and to the property sold; and

(3) As authority for transfer of corporate stock, -If such property consists of stocks, shall be notice, when received, to any corporation, company, or association of such transfer, and shall be authority to such corporation, company, or association to record the transfer on its books and records in the same manner as if the stocks were transferred or assigned by the party holding the same, title of any original or prior certificate, which shall be void, whether canceled or not; and

(4) As receipts, -If the subject of sale is securities or other evidences of debt, shall be a good and valid receipt to the person holding the same, as against any person holding or claiming to hold possession of such securities or other evidences of debt; and

(5) As authority for transfer of title to motor vehicle, -If such property consists of a motor vehicle, shall be notice, when received, to any public official charged with the registration of title to motor vehicles, of such transfer and shall be authority to such official to record the transfer on his books and records in the same manner as if the certificate of title of such motor vehicle were transferred or assigned by the party holding the same in lieu of any original or prior certificate, which shall be void, whether canceled or not.

(b) **Deed of Real Property.** -In the case of the sale of real property pursuant to section 6335-

(1) **Deed as evidence.** -The deed of sale given pursuant to section 6338 shall be prima facie evidence of the facts therein stated; and

(2) **Deed as conveyance of title.** -If the proceedings of the Secretary as set forth have been substantially in accordance with the provisions of law, such deed shall be considered and operate as a conveyance of all the right, title, and interest the party delinquent had in and to the real property thus sold at the time the lien of the United States attached thereto.

(c) **Effect of Junior Encumbrances.** -A certificate of sale of personal property given or a deed to real property executed pursuant to section 6338 shall discharge such property from all liens, encumbrances, and titles over which the lien of the United States with respect to which the levy was made had priority.

(d) **Cross References.**

- (1) For distribution of surplus proceeds, see section 6342(b).
- (2) For judicial procedure with respect to surplus proceeds, see section 7426(a)(2).

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TO: Recordation Services
FIRM: UNITED STATES PATENT & TRADEMARK OFFICE
FAX NO: (571) 273-0140
TEL NO: (571) 272-3350

FROM: Gail Smith, Paralegal
FAX NO: (510) 452-9125
TEL NO: (510) 452-2610

DATE: March 30, 2006
RE: Ionian Equity, LLC - Patents
ENCL(S): See attached.
MESSAGE:

THIS MESSAGE IS INTENDED ONLY FOR THE USE OF THE INDIVIDUAL OR ENTITY TO WHICH IT IS ADDRESSED AND MAY CONTAIN INFORMATION THAT IS PRIVILEGED, CONFIDENTIAL AND EXEMPT FROM DISCLOSURE UNDER APPLICABLE LAW. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT OR THE EMPLOYEE OR AGENT RESPONSIBLE FOR DELIVERING THE MESSAGE TO THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE NOTIFY US IMMEDIATELY BY TELEPHONE AND DISCARD THE ORIGINAL MESSAGE. THANK YOU.

ORIGINAL BY MAIL Yes No
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