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DOCKET NO. 922-27-113	
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) DARRELL SHOMIDT and FRANCISCO HINOJOSA, JR. Additional name(s) of conveying party(ies) attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	2. Name and address of receiving party(ies) Name: <u>B & S PLASTICS, INC. dba WATERWAY PLASTICS</u> Internal Address: _____ Street Address: <u>2200 EAST STURGIS ROAD</u> City: <u>OXNARD</u> State: <u>CA</u> Country: <u>U.S.A.</u> Zip: _____ Additional name(s) & address(es) attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Nature of conveyance/Execution Date(s): Execution Date(s) <u>06/27/07</u> <input checked="" type="checkbox"/> Assignment <input type="checkbox"/> Merger <input type="checkbox"/> Security Agreement <input type="checkbox"/> Change of Name <input type="checkbox"/> Joint Research Agreement <input type="checkbox"/> Government Interest Assignment <input type="checkbox"/> Executive Order 9424, Confirmatory License <input type="checkbox"/> Other _____	4. Application or patent number(s): <input type="checkbox"/> This document is being filed together with a new application. A. Patent Application No.(s) <u>11/786,270</u> B. Patent No.(s) Additional numbers attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
5. Name and address to whom correspondence concerning document should be mailed: Name: <u>JAYE G. HEYBL</u> Internal Address: <u>KOPPEL, PATRICK, HEYBL & DAWSON</u> Street Address: <u>555 ST. CHARLES DRIVE, SUITE 107</u> City: <u>THOUSAND OAKS</u> State: <u>CA</u> Zip: <u>91360</u> Phone Number: <u>(805) 373-0060</u> Fax Number: <u>(805) 373-0051</u> Email Address: <u>generalmail@koppelpatent.com</u>	6. Total number of applications and patents involved: <u>1</u> 7. Total fee (37 CFR 1.21(h) & 3.41) \$ <u>40</u> <input type="checkbox"/> Authorized to be charged by credit card <input checked="" type="checkbox"/> Authorized to be charged to deposit account <input type="checkbox"/> Enclosed <input type="checkbox"/> None required (government interest not affecting title)
9. Signature: <u>J. Heybl</u> <div style="text-align: center;">Signature</div> JAYE G. HEYBL Name of Person Signing	8. Payment Information a. Credit Card Last 4 Numbers _____ Expiration Date _____ b. Deposit Account Number <u>11-1580</u> Authorized User Name <u>RICHARD S. KOPPEL</u> Total number of pages including cover sheet, attachments, and documents: 3

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

Docket No.922-27-113

A S S I G N M E N T

We, DARRELL SCHMIDT, residing in Simi Valley, California and FRANCISCO HINOJOSA, JR., residing in Santa Paula, California, represent that we have invented improvements in a new and useful "RECESSED AND ROTATABLE SPA SPEAKER SYSTEM", for which we filed U.S. Patent Application No. 11/786,270 on April 10, 2007.

B & S PLASTICS, INC. dba WATERWAY PLASTICS ("WATERWAY PLASTICS") is a corporation organized and existing under the laws of the State of California, has a place of business at 2200 East Sturgis Road, Oxnard, California 93030, and desires to acquire the entire right, title and interest in and to the invention, application and letters patent to be granted and issued thereon.

For valuable consideration, the receipt and legal sufficiency of all of which we acknowledge, we have sold and do hereby sell, assign, transfer and set over unto WATERWAY PLASTICS, its successors and assigns, the entire right, title and interest in and to the invention and all improvements thereon, in and to the application for letters patents thereon, in and to applications pertaining to or based upon the invention and application, including divisional and continuing applications and continuations-in-part, and in and to any and all letters patent which may be granted and issued on the invention and applications, or any of them, in the United States of America, its territories and possessions, and in all countries foreign thereto, together with and including all priority rights based upon any and all applications in the United States of America covered by this Assignment.

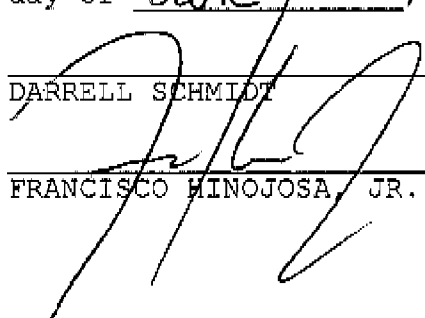
We also agree that we will, at the request of WATERWAY PLASTICS, execute any and all applications for letters patent for the invention, execute any and all other papers and documents and do all other and further lawful acts that WATERWAY PLASTICS may deem necessary or desirable to obtain letters patent on the invention, to secure the grant of such letters patent and to protect and vest in WATERWAY PLASTICS the undivided interests in the right, title and interest in the invention, applications and letters patent.

We also authorize and empower WATERWAY PLASTICS, its successors and assigns to apply for and obtain, in its or their own names, letters patent for the invention before competent International Authorities and in any and all countries foreign to the United States in which applications for letters patent can be so made or letters patent so obtained.

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EXECUTED at Oxnard, County of Ventura, and State
of California this 27th day of June, 2007

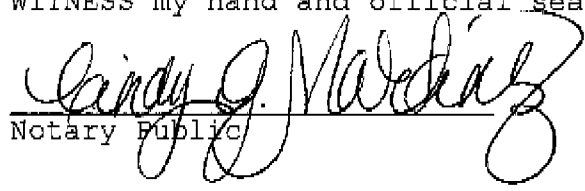


DARRELL SCHMIDT_____
FRANCISCO HINOJOSA, JR.

STATE OF California)
COUNTY OF Ventura) ss.

On June 27 2007 before me, Cindy G. Martinez, a
Notary Public in and for said State, personally appeared ~~Darrell
Schmidt~~ and (Francisco Hinojosa, Jr.) personally known to me (or
proved to me on the basis of satisfactory evidence) to be the
person whose name is subscribed to this instrument, and acknowl-
edged to me that he executed it.

WITNESS my hand and official seal.



Notary Public

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