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Filing date: **03/09/2007**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD

Proceeding	92044780
Party	Plaintiff Crossport Mocean Crossport Mocean ,
Correspondence Address	Christa D. Perez FRIEDMAN PETERSON STROFFE & GERARD 19800 MacArthur Blvd.; Suite 1100 Irvine, CA 92612 UNITED STATES kpfeiffer@fsglawyers.com
Submission	Other Motions/Papers
Filer's Name	Darren P. Johnson
Filer's e-mail	rmeyer@fsglawyers.com
Signature	//s//
Date	03/09/2007
Attachments	Dec of B Levitt.pdf (27 pages)(883584 bytes) Dec of D Johnson.pdf (6 pages)(166181 bytes)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE BEFORE THE
TRADEMARK TRIAL AND APPEAL BOARD

-----X
CROSSPORT MOCEAN, INC., :
 :
 :
 Petitioner, : Cancellation No. 92044780
 : Registrants: Donn and Kimberley Pierson
 v. : Reg Subject to Cancellation No.: 2009440
 : Mark: MOCEAN
 : International Class: 25
 :
 DONN L. PIERSON and :
 KIMBERLEY L. PIERSON :
 :
 :
 Registrants. :
-----X

DECLARATION OF BILL LEVITT IN SUPPORT OF PETITION TO CANCEL

TRADEMARK REGISTRATION

I, Bill Levitt, declare,

1. I am the current President and CEO of CrosSport Mocean, Inc. (hereinafter "Mocean, Inc."), a California corporation and the Petitioner in this action. I make this declaration in support of Mocean Inc.'s Petition to Cancel Registration. I have personal knowledge of the facts stated herein, and if called to testify, I could and would competently and truthfully testify to these facts.

2. I have been actively involved in managing the business of Mocean, Inc. since November 1998 when I first started as the company's President and Chief Executive Officer. I am intimately familiar with its business and the products it sells. I am also familiar with the Mocean trademark, a true and correct copy of which is attached hereto as Exhibit "A."

3. On January 1, 1994, CrosSport Mocean, Inc. purchased the

entire business, including all assets and liabilities, of CrosSport Mocean, a California Partnership. This purchase included the Mocean trademark at issue in this case, which Mocean, Inc. considered and still considers to be an important asset to the operation and success of the Mocean corporation.

4. The two general partners of CrosSport Mocean partnership were Donn L. Pierson and Kimberley L. Pierson, the Registrants in this case. Donn Pierson started with CrosSport Mocean, Inc. as its President, and Kimberley Pierson started with CrosSport Mocean, Inc. as its Vice President and Chief Financial Officer. Both Piersons also served on the company's Board of Directors until 1998.

5. CrosSport Mocean, Inc.'s purchase of the partnership with the same name is memorialized by a Bill of Sale. The Bill of Sale provides in part: "Seller has sold, transferred, assigned, and delivered, and by these presents does sell, transfer, assign and deliver unto Buyer all of Seller's right, title and interest in and to all of Seller's business, including all assets and liabilities, if any, as more fully identified on Exhibit "A" attached hereto...." A true and correct copy of the Bill of Sale is attached to this declaration as Exhibit "B."

6. After purchasing the partnership's assets, Mocean, Inc. began using the trademark Mocean in its business by making and selling clothing products bearing the "Mocean" name and mark. A true and correct copy of a sample of Mocean, Inc.'s promotional material is attached hereto as Exhibit "C."

7. Mocean, Inc. has been continuously selling clothing products, including shorts, shirts, pants, jackets, and helmet covers, bearing the Mocean trademark since 1994. It has built its reputation and goodwill around the mark. Today, the company continues to sell clothing under the Mocean label to a number of law enforcement agencies in the United States,

Canada, and the United Kingdom, supplying them with their police and security uniforms. Mocean, Inc. intends to continue growing its business through sales of clothing under the Mocean mark. A true and correct copy of a sample of Mocean, Inc.'s recent sales invoices is attached hereto as Exhibit "D."

8. Mocean, Inc. sells its products under the Mocean mark through a variety of marketing channels including its website at www.mocean.net, as well as wholesale distributors and its own sales force.

9. With the help of its increasing brand recognition, Mocean, Inc. has consistently grown its sales volume over recent years to the point where today, its sales of Mocean clothing generates revenue in excess of \$2.1 million. A true and correct copy of Mocean, Inc.'s 2006 profit and loss statement and balance sheet is attached hereto as Exhibit "E." This compares to Mocean, Inc.'s total sales of \$492 in 1997, \$379,015.63 in 1998, and \$1,218,000.70 in 2001.

10. Effective October 22, 1996, Donn and Kimberley Pierson obtained a registration for the Mocean trademark. They obtained this registration almost three years after selling their partnership assets and trademark to Mocean, Inc. and allowing Mocean, Inc. to use the mark in its business. The Piersons never indicated to me, nor to anyone else at Mocean, Inc. to my knowledge, that they had registered the mark or claimed ownership of the mark. I only learned later, in around September 2004, through my own research through the Patent and Trademark Office that the Piersons had registered our mark as their own

11. At no time during the operation of Mocean, Inc. did Donn Pierson or Kimberley Pierson ever object to Mocean, Inc.'s use of the trademark in its business or suggest its use of the mark was unauthorized. Donn Pierson worked at Mocean, Inc. through 1998 and Kimberley Pierson

worked for Mocean, Inc. through October 2001, but neither made any objection during their employment to the company's use of the trademark or notified the company that they claimed ownership in the mark. It was not until late 2004 (November as I recall) when Donn Pierson sent me an email requesting that the company pay him and his wife some sort of royalty for use of the trademark that I learned the Piersons claimed an ownership in the Mocean mark.

12. Donn and Kimberley Pierson, if they ever owned the Mocean trademark, have long since abandoned it. To my knowledge, they have never manufactured any products that bear the Mocean mark. They have engaged in little if any sales and marketing of products bearing the Mocean mark. They have attended no trade shows to exhibit or market products under the Mocean mark.

13. In response to requests for production of documents reflecting their use or sales of products under the Mocean mark, Donn and Kimberley Pierson provided only a single document purporting to show an internet sale of a Mocean product. To my knowledge, the documents reflect only a single sale of a pair of shorts for \$12.76 by Kimberley Pierson in December 2004. I am not aware of any other sales by the Piersons of products bearing the Mocean trademark.

I declare under penalty of perjury under the laws of the United States of America and the State of Virginia that the foregoing is true and correct.

Executed on March 9, 2007, at Costa Mesa, California.

Don Levitt

Bill Levitt

EXHIBIT "A"



EXHIBIT "B"

BILL OF SALE

This Bill of Sale is made and entered into effective the 1st day of January, 1994, by and between CrossSport Mocean, a California general partnership having offices at 7405 Seashore Drive, Newport Beach, California 92663 ("Seller"), and CrossSport Mocean, a California corporation having offices at 7405 Seashore Drive, Newport Beach, California 92663 ("Buyer").

FOR AND IN CONSIDERATION Buyer's issuance to the owners and general partners of Seller's general partnership of all of the corporation's initial issuance of common stock (i.e. 1,000 shares to Donn L. Pierson and 1,000 shares to Kimberley L. Pierson), and in consideration of Buyer's assumption of all liabilities of Seller's general partnership, and other valuable consideration, the receipt and sufficiency of which is hereby acknowledged and confessed, Seller has sold, transferred, assigned and delivered, and by these presents does sell, transfer, assign and deliver unto Buyer all of Seller's right, title and interest in and to all of Seller's business, including all assets and liabilities, if any, as more fully identified on Exhibit "A" attached hereto and fully incorporated herein ("Assets").

TO HAVE AND TO HOLD unto Buyer, its representatives, heirs, successors, and assigns forever, and Seller hereby binds itself to forever WARRANT AND DEFEND the Assets unto Buyer, and unto its representatives, heirs, successors and assigns from and against any and all claims whatsoever.

Seller represents, warranties and covenants to Buyer that (i) Seller is the owner and has absolute title to each and every item of the Assets, free and clear of all claims, liens, encumbrances and all other defects of title of any kind whatsoever, (ii) Seller has not made any prior sale, assignment or transfer of any item of the Assets or any interest therein to any person or other entity whatsoever, (iii) Seller has the present power and authority to sell, transfer, assign, and deliver the Assets to Buyer, (iv) the transfer by Seller to Buyer of the Assets in no way violates and/or breaches the terms or conditions of any agreement to which Seller is a party, including, but not limited to any security agreement or any agreement under which Seller obtains credit and/or financing of whatsoever kind, and (vi) that the Assets are in full and absolute compliance with all applicable laws, ordinances, regulations and agreements regarding the Assets and their construction and operation.

Seller further agrees that it will execute and deliver any and all conveyances, deeds, assignments, bills of sale, certificates, instruments of transfer, and other documents which may be necessary or appropriate to fully effectuate the terms hereof, and to vest in the Buyer, its representatives, heirs, successors, and assigns,

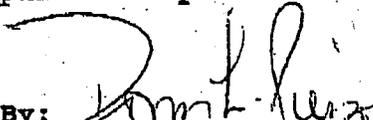
title in and to (i) each and every item of the Assets, and (ii) all Seller's right, title and interest in and to the same. Without in any limiting the other provisions of this Bill of Sale, Seller hereby agrees to indemnify, reimburse, defend, and hold Buyer, its representatives, heirs, successors, and assigns, harmless from and against any damages and/or losses of whatsoever kind, including, but not limited to reasonable attorneys' fees, which arise from (i) any claim to the title of any or all of the items of the Assets, and/or (ii) the breach of any representation, warranty or covenant made by Seller in this Bill of Sale.

This Bill of Sale is binding on the successors and assigns of Seller and inures to the benefit of the heirs, successors, and assigns of Buyer.

EXECUTED effective as of the 1st day of January, 1994 by Seller's duly authorized representative.

Seller:

CrossSport Mocean, a California general partnership

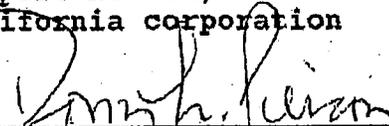
By: 
Donn L. Pierson, General Partner

By: 
Kimberley L. Pierson, General Partner

ACKNOWLEDGED and ACCEPTED:
on the 1st day of January, 1994:

Buyer:

CrossSport Mocean,
a California corporation

By: 
Donn L. Pierson, President

By: 
Kimberley L. Pierson, Treasurer

VL-243

HARD ASSETS: EQUIPMENT

EXHIBIT "A"

Description	Style #	Pattern \$	Spec \$	Grade \$	
Performance Anorak	M-5000	275	25	20	
Performance Pullover	M-4000	250	25		
Performance Bibs	M-8000	150			
Performance Pants	M-2000	230	25	20	
Performance Shorts	M-1000	215	25		
One Design Anorak	M-5010	200	35	164	
One Design Pullover	M-4010	250	32	375	
One Design Bibs	M-8010	200	20	230.5	
One Design Pants	M-2010	150	20		
One Design Shorts	M-1010	100	25	63	
All Terrain Anorak	M-5020	150			
All Terrain Pullover	M-4020	150		140	
All Terrain Pants	M-2020	150	25		
All Terrain Shorts	M-1020	80			
Ultralite Anorak	M-5030	80			
Ultralite Pullover	M-4030	80			
Ultralite Pants	M-2030	100			
Ultralite Shorts	M-1030	60			
Maverick Paddling Jkt	M-9000	200		180	
Maverick Paddling Shl	M-9010	80			
Crew Shorts	M-1058	80		120	
Surfskins	M-1040	60	20	42	
Vertical Skins	M-1041	60			
Vertical Pants	M-1043	75			
Yosemite Shorts	M-1054	150			
Point Shorts	M-1052	160	25	20	
Single TRAX Shorts	M-1045	150			
Chamos Brief	M-1046	100			
Trekker Shorts	M-1050	100			
Trekker Pants	M-2050	150		150	
Mt Telac Fleece Shorts	M-1056	75			
Mt Telac Fleece Pants	M-2044	75			
Sweatshirt 4	M-4040	100			
Oversized Polo	M-4500	100	25	125	
Volley Pattern	M-1064	75	25	125	
North Regatta Short	M-1090	80	25	125	
One Design Jacket	M-3010	150	25	150	
All Weather Jacket	M-3020	150	25	150	
Performance Jacket	M-3000	200	25	175	
Regatta Pants	M-2000	200	25	150	
North Twill Pants	M-2077	100	25	150	
Ultralite Jacket	M-3030	100	25		
Spinnaker Sweatshirt	M-4010	150			
Total's		5790	527	2674.5	8991.5

12-07-93 KLH

CMI 00489

HARD ASSETS: EQUIPMENT

Description	Volts	Make	Serial #	Value	Purchase Date
Toyota Celica				800	Dec 92
Truck B2000 1986		Mazda		5200	Dec 92
Sewing Machines					
Multi needle	220			2475	June 6 1993
Single Needle	220	Consew	B406026	1500	June 6 1993
Over lock	220	Goldex	516155	1100	June 6 1993
Multi-use	110	Singer		600	June 6 1993
Foots				200.41	May 1993
Parts				147.14	May 7 1993
				6022.55	
Production Equipment					
Dyes for Padding (6)				700	May 1993
Pattern Nothcher				26	Apr 1993
Electric Cutter				455	Apr 1993
Hot Knife				80	Mar 1993
Hand Press Eyelet				200	July 93
Dyes for Eyelet (6)				400	June 4 1993
Cutting Bars				300	May 25 1993
Stack Cutter		Bluestreak		1500	May 25 1993
Phase Converter 3- 220V				600	May 25 1993
Looper				20	May 25 1993
Pattern Punch				80	Nov 22 1993
French Curve, Pattern Curves				102.5	May 25 1993
Scissors				60	June 1993
Cutting Tables 5				500	Jan 93
Shelves				100	Nov 93
Lights				50	Feb 21 1993
Chairs				30	Apr 4 1993
Spreader Rack				68	April 93
				5271.5	
Office Equipment					
Fax: Sharp UX 103				300	Sept 3 1992
Intercom				84	Feb 1993
IBM Computer 386				1500	Jan 12 1993
Office Desk and File Set				160	April 10 1993
Okidata Printer				100	Nov 1993
HP4P Printer				1200	May 10 1993
Computer Software				2057	May 19-Sept 13 1993
				5401	
Sales Supplies					
High Quality Sales Hangers				140	Aug 92
Garment Bags				300	Aug 92
Garment Racks				250	Aug 92
Rounder Rack				150	Aug 92
Gridding				300	Aug 92
Waterfalls				200	Aug 92
Manequin				75	Aug 92
Wire Hangers				55	Sept 92
				1470	
Total Equipment Value				24165.05	
Mark's to buy					
Button Holer	220	Reece	S2-17594		

12-07-93 KLH

CMI 00490

HARD ASSETS: EQUIPMENT

Description	Yardage	Value	Cost Per Yd
S2 Navy	3	10.95	3.65
S2 Sage	8	29.2	3.65
S2 Plum	3	10.95	3.65
S2 Iris	5	18.25	3.65
S2 Royal	5	18.25	3.65
S2 Copper	7	25.55	3.65
S2 Moonstone	8	29.2	3.65
S3 Olive	5	19.25	3.85
S3 Sage	12	46.2	3.85
S3 Plum	12	46.2	3.85
S3 Navy	4	15.4	3.85
S3 Red	3	11.55	3.85
U2 Navy	50	315	6.3
U2 Huckleberry	7	44.1	6.3
U2 Silver	4	25.2	6.3
U3 Spruce	1	6.9	6.9
U3 Spruce2	4	27.6	6.9
U3 Forest	35	241.5	6.9
U3 Navy	7	48.3	6.9
U3 Royal	6	41.4	6.9
U3 Red	15	103.5	6.9
U3 Red2	5	34.5	6.9
PC420 Navy	10	33.5	4.95
PC420 Grey	7	23.45	4.95
PC420 Black	33	110.55	4.95
PC420 White	2	6.7	4.95
PC420 Silver	10	49.5	4.95
PC420 Royal	15	50.25	4.95
PC420 Teal	16	53.6	4.95
PC420 Yellow	6	20.1	4.95
PC420 Silver/Plum	5	24.75	4.95
C330 Hunter	7	28	4
C330 Black	75	300	4
C330 Spruce	35	140	4
PD600 Red	390	1306.5	3.35
PD600 Royal	4	13.4	3.35
PD600 Purple	30	100.5	3.35
PD600 Teal	55	184.25	3.35
PD600 Navy	25	83.75	3.35
O200 Blue	3	8.85	2.95
Calvery Twill Hunter	7	34.65	4.95
Calvery Twill Copper	7	34.65	4.95
Ripstop-Red	7	24.15	3.45
Ripstop-White	4	13.8	3.45
Ripstop Yellow	4	13.8	3.45
Ripstop Berri	10	34.5	3.45
Ripstop Navy	5	17.25	3.45
Ripstop Royal	10	34.5	3.45
Mesh Black	35	42.7	1.22
Mesh White	8	8.4	1.05
Pellon	125	93.75	0.75
Taffeta Black	10	17	1.7
Spandura Navy	4	95.6	23.9
Spandura Red	11	262.9	23.9
X-Factor Black	40	660	16.5

12-07-93 KLH

CMI 00491

HARD ASSETS: EQUIPMENT

X-Factor Navy	10	165	16.5
Darlexx Black	3	64.5	21.5
Durapel 2Black	6	35.7	5.95
Supplex/Lycra Blk	40	450	11.25
HB Cotton Twill Nvy	287	875.35	3.05
HB Cotton Twill Ryl	277	844.85	3.05
Fleece SS Pkt	15	47.25	3.15
Flee200S Blk	20	225	11.3
Flee 100S Black	13	94.25	7.25
Flee 100S Navy	6	43.5	7.25
FleeEcoSpun	10	62.5	6.25
FleeWP1000Purp/Grey	6	105	17.5
Flee Misc Color	15	45	3
Thinsulate 100	5		
Thinsulate 50	5		
Thinsulate 25	10		

Thread 125

Total Materials 8278.15

12-07-93 KLH

CMI 00492

HARD ASSETS: EQUIPMENT

Bartacker	110	Brother	J0586222	
Single Needle	110	Brother	E6587163	
Single Needle	110	Brother	D4543794	
Overlock	220	Pegasus	8723173	
Overlock	220	Pegasus	8723171	7000

12-07-93 KLH

CMI 00493

EXHIBIT "C"

When is a Police Bike Uniform too technical?



Code B
Jacket

Insulating
Polar
Fleece
Zip in
Vest



Khaki
Navy
Black
Loden

We offer unique interchangeable features that are designed by **Police for Police** providing a year-round professional uniform fit with high quality construction.

Mocean jackets are feature packed; with dual zippers for zip-in fleece liner, front waist to accommodate a gun belt, underarm ventilating zippers, microphone shoulder keepers and weatherproof, or waterproof breathable fabrics.

Mocean Pants and shorts have stretch, high abrasion resistant **X-Factor** fabric rear and windproof, breathable Supplex front. Both have dual pen pockets, F.I. card pocket, 2 hand pockets, and an evidence pocket. Pants have zippered bottoms and knee vents.

Men's and Women's sizes.

Stock program on most items for immediate delivery.

Ask about
our other police
apparel products

CMI 00237



714-646-1701 FAX 714-646-1590

EXHIBIT "D"



Invoice

1635 Monrovia Ave.
 Costa Mesa, California 92627
 949-646-1701
 949-646-1590 Fax

DATE	INVOICE #
11/10/2005	21151

BILL TO
Leader Uniforms 365 Broadway Providence, RI 02909

SHIP TO
Leader Uniforms-Attn: Ralph 365 Broadway Providence, RI 02909

P.O. NO.	TERMS	REP	SHIP DATE	SHIP VIA	FOB	PROJECT
110705	1% 15 Net 30	TAK	11/10/2005	UPS	COSTA MESA CA	

QTY	ITEM	DESCRIPTION	RATE	AMOUNT
2	0355-L-RY/PN	L/S Metro-Polo-Large-Royal/Police Navy	37.50	75.00
2	0355-XL-R/P	1L/S Metro Polo-X-Large-Royal/Police Navy	37.50	75.00
1	2058Z-S-PN	Zip-Off Pants-W/Zip Cuff-Small-Police Navy	60.00	60.00
3	2058Z-L-PN	Zip-Off Pants-W/Zip Cuff-Large-Police Navy	60.00	180.00
3	2058Z-XL-PN	Zip-Off Pants-W/Zip Cuff-X-Large-Police Navy	60.00	180.00
	S & H	Shipping and Handling Charges	12.64	12.64

Total	\$582.64
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Web Site
WWW.MOCEAN.NET



1635 Monrovia Ave.
 Costa Mesa, California 92627
 949-646-1701
 949-646-1590 Fax

Invoice

DATE	INVOICE #
11/10/2005	21182

BILL TO
PIMA Uniforms 3760 S. Park Avenue Suite C Tucson, AZ 85713

SHIP TO
PIMA Uniforms 3760 S. Park Avenue Suite C Tucson, AZ 85713 520-882-0460

P.O. NO.	TERMS	REP	SHIP DATE	SHIP VIA	FOB	PROJECT
400-105489	1% 15 Net 30	HOU	11/10/2005	UPS-COLL...	COSTA MESA CA	
QTY	ITEM	DESCRIPTION			RATE	AMOUNT
2	0352-L-PN	S/S Vapor Polo - Large - Police Navy			27.50	55.00
1	0353-XL-WHT	L/S Vapor Polo Shirt - X-Large - White			31.50	31.50
UPS A8156V ACCT						
					Total	\$86.50

Web Site
WWW.MOCEAN.NET



1635 Monrovia Ave.
 Costa Mesa, California 92627
 949-646-1701
 949-646-1590 Fax

Invoice

DATE	INVOICE #
11/10/2005	21178

BILL TO
D & D Uniforms Accounts Payable 120 East 3rd Street Dayton, OH 45402

SHIP TO
D & D Uniforms Receiving 120 East 3rd Street Dayton, OH 45402

P.O. NO.	TERMS	REP	SHIP DATE	SHIP VIA	FOB	PROJECT
11043	1% 15 Net 30	MAH	11/10/2005	UPS	COSTA MESA CA	

QTY	ITEM	DESCRIPTION	RATE	AMOUNT
2	0353-L-NN	L/S Vapor Polo-Large-National Navy	31.50	63.00
2	Pockets	Patch Pocket -Left chest	3.00	6.00
	S & H	Shipping and Handling Charges	8.07	8.07

			Total	\$77.07
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Web Site
WWW.MOCEAN.NET



1635 Monrovia Ave.
 Costa Mesa, California 92627
 949-646-1701
 949-646-1590 Fax

Invoice

DATE	INVOICE #
10/22/2005	20997

BILL TO
Redondo Beach Police Attn: Debra Kochheim P.O. Box 270 Redondo Beach, CA 90277 310/379-2477 ext 2338

SHIP TO
Redondo Beach Police Debra Kochheim 401 Diamond Street Redondo Beach, CA 90277 310-379-2477

P.O. NO.	TERMS	REP	SHIP DATE	SHIP VIA	FOB	PROJECT
Kochheim	1% 15 Net 30	HOU	10/20 /2005	UPS	COSTA MESA CA	
QTY	ITEM	DESCRIPTION			RATE	AMOUNT
2	6059A-XL-PN	Patrol Jacket-Avalanche-X-Large-Police Navy			178.50	357.00T
	S & H	Shipping and Handling Charges			7.54	7.54
		Orange County Sales Tax			7.75%	27.67
Total						\$392.21

Web Site
WWW.MOCEAN.NET

EXHIBIT "E"

10:46 AM
03/09/07
Accrual Basis

Mocean
Profit & Loss
January through December 2006

Jan - Dec 06

Ordinary Income/Expense	
Income	
4010 · Sales	0.00
4020 · Freight	39,857.36
4035 · Rent C1-Monrovia	9,000.00
4070 · Wholesale	2,052,707.17
4080 · Sales Discounts	-10,777.22
Total Income	2,090,787.31
Cost of Goods Sold	
5000 · Cost of Goods Sold	164,241.57
5010 · Hot Tape Machine	5,592.00
5020 · Shipping Supplies	4,963.57
5030 · Silk Screening	-16,108.74
5040 · Contract Labor	476,639.84
5050 · Cutting	37,796.22
5070 · Production Payroll	298,106.42
5080 · Embroidery	-465.48
5090 · fabrics	351,552.25
5100 · Finished Goods	-80,631.53
5110 · Freight In	33,015.08
5120 · Freight Out	45,352.77
5130 · pattern and grading	11,317.99
5140 · Thread, Trim & Supplies	87,061.35
Total COGS	1,418,433.31
Gross Profit	672,354.00
Expense	
General & Administrative	
6010 · Telephone	3,785.17
6020 · Warehouse Supplies	2,595.91
6030 · Dues and Subscriptions	3,717.68
6040 · Equipment Rental	2,171.09
6050 · Licenses and Permits	225.00
6060 · Postage and Delivery	2,302.44
6070 · Printing and Reproduction	1,493.57
6080 · Rent	29,350.00
6100 · Building Repairs	904.08
6120 · Equipment Repairs	3,669.59
6140 · Trash	1,136.26
6160 · Gas and Electric	3,826.89
6180 · Water	1,290.36
Total General & Administrative	56,468.04
Sales & Marketing	
7000 · Advertising	4,299.84
7020 · Telephone	1,808.94
7040 · Tradeshow	14,802.52
7080 · Travel-Lodging	
7080 · Meals	2,967.21
7100 · Travel	13,339.85
7060 · Travel-Lodging - Other	13,218.82
Total 7060 · Travel-Lodging	29,525.88
Sales & Marketing - Other	0.00
Total Sales & Marketing	50,437.18
Taxes	
6840 · Local	561.62
6860 · State	800.00
Total Taxes	1,361.62

10:46 AM

03/09/07

Accrual Basis

Mocean
Profit & Loss
 January through December 2006

	Jan - Dec 06
6005 · State Taxes	0.00
6085 · Rent 1725-C1	14,862.77
8000 · Credit Card Fees	6,824.37
8060 · G.A. Payroll Expenses	214,238.85
8100 · Commissions	54,709.10
8140 · Calif Unemployment Expense	3,862.09
8160 · FUTA Expense	1,052.67
8180 · Medicare	7,423.00
8200 · Social Security	29,210.18
8220 · Automobile Expense	664.87
8240 · Auto-Gas	517.85
8280 · Auto-Mileage	4,959.52
8300 · Bank Service Charges	1,063.77
8320 · Contributions	3,621.30
8340 · Group Health Ins.	30,392.07
8360 · Liability Insurance	4,608.31
8380 · Life Insurance	1,171.70
8385 · Directors & Officers Insurance	1,884.89
8400 · Workers' Comp. Insurance	21,617.33
8420 · Professional Fees	2,568.35
8440 · Legal Fees	10,440.63
8460 · Computer Expense	6,079.45
8500 · Office Supplies	5,661.18
8520 · Property Tax	391.54
8540 · Penalties	-23.85
8560 · Depreciation	2,156.00
Total Expense	538,322.58
Net Ordinary Income	134,031.42
Other Income/Expense	
Other Expense	
Other Expenses	
Interest	
9510 · Interest-First Regional Bank	21,600.00
9520 · Line of Credit	6,475.56
9550 · Interest-Credit Card	1,225.88
9570 · Interest-A. William Levitt	4,140.00
9580 · Interest-Margy E. Doughty	2,250.00
9590 · Robert Hindman-Jane Mc Intire	2,250.00
Total Interest	37,941.44
Total Other Expenses	37,941.44
Total Other Expense	37,941.44
Net Other Income	-37,941.44
Net Income	96,089.98

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03/09/07

Accrual Basis

Mocean
Balance Sheet
As of March 9, 2007

Mar 9, 07

ASSETS	
Current Assets	
Checking/Savings	
Cash In Bank	
1000 · Petty Cash -	11.06
1030 · Citibank - General	-40,865.51
1060 · Citibank- Payroll	71.04
1090 · Citibank- Credit Card	569.57
Total Cash In Bank	-40,213.84
Other Incomes	53.00
Total Checking/Savings	-40,160.84
Accounts Receivable	
1200 · Accounts Receivable - Trade	168,085.19
Total Accounts Receivable	168,085.19
Other Current Assets	
1300 · Raw Materials	167,691.68
1350 · Finished Goods Inventory	367,969.94
Total Other Current Assets	535,661.62
Total Current Assets	663,585.97
Fixed Assets	
1500 · Auto	16,000.00
1505 · Leaseholder Improvements	1,700.00
1510 · Grades and Markets	12,625.00
1520 · Man. Equipment	45,418.51
1530 · Patterns	17,901.96
1550 · Sewing Machines	24,167.50
1560 · Computer Equipment	14,033.05
1570 · Office Equipment	16,842.82
1600 · Accum. Depr - Autos	-16,000.00
1610 · Accum Depr -Grades/Markers	-12,625.00
1620 · Accum Depr. - Equipment	-43,824.72
1630 · Accum Depr Patterns	-17,488.00
1650 · Accum Depr. Sewing Machine	-22,346.00
1660 · Accum. Depr. - Computer Equip	-12,963.17
1670 · Accum. Depr. - Office	-18,195.11
Total Fixed Assets	5,246.84
Other Assets	
Other Assets	
1900 · Organizational Costs	2,500.00
1910 · Amortization	-2,500.00
1930 · Deposits	4,355.00
Total Other Assets	4,355.00
Total Other Assets	4,355.00
TOTAL ASSETS	673,187.81
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	57,521.14
Total Accounts Payable	57,521.14
Credit Cards	
2100 · Credit Card Acct-WF	9,833.36
Total Credit Cards	9,833.36

10:49 AM
03/09/07
Accrual Basis

Mocean
Balance Sheet
As of March 9, 2007

Mar 9, 07

Other Current Liabilities	
Payroll Liabilities	11.47
2230 - Sales Tax Payable	615.42
2252 - Federal Withholding	1,622.50
2253 - FICA-CO	1,274.97
2254 - FICA-Employee	1,274.97
2255 - FUTA Payable	100.95
2256 - Medicare-CO	298.18
2257 - Medicare-Employee	298.18
2258 - SDI	114.60
2259 - State Withholding	507.01
2259-2 - MT-State Withholding	205.00
2260 - SUTA	275.18
2262 - MT SUTA	97.19
2300 - Credit Line-Cal Fed	38,568.16
Total Other Current Liabilities	45,263.78
Total Current Liabilities	112,618.28
Long Term Liabilities	
2500 - Loan Payable-Levitt -2	46,000.00
2530 - Note Payable-A. William Levitt	240,000.00
2560 - Note Payable-Dr. Robert Hindman	25,000.00
2590 - Note Payable-Margy Doughty	25,000.00
Total Long Term Liabilities	336,000.00
Total Liabilities	448,618.28
Equity	
3001 - Capital Stock-Dr. Hindman	267,600.00
3002 - Capital Stock- Jim Hindman	89,200.00
3003 - Capital Stock-Other	148,300.00
3004 - Capital Stock-Sub-1999	210,000.00
3900 - Retained Earnings	-451,649.53
3930 - Opening Bal Equity	-2,543.44
Net Income	-36,337.50
Total Equity	224,569.53
TOTAL LIABILITIES & EQUITY	673,187.81

PROOF OF SERVICE

Crossport Mocean, Inc. v. Donn L. Pierson, et al.
Petition to Cancel No.: 92044780

I am employed in the County of Orange, State of California. I am over the age of 18 and not a party to the within action; my business address is 19800 MacArthur Boulevard, Suite 1100, Irvine, California 92612-1086.

On March 9, 2007, I served the foregoing document(s) described as follows:

**DECLARATION OF BILL LEVITT IN SUPPORT OF PETITION TO CANCEL
TRADEMARK REGISTRATION**

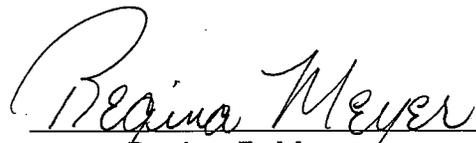
on the interested parties in this action by placing a true copy the original thereof enclosed in a sealed envelope and addressed as follows:

Donn L. Pierson
Kimberley L. Pierson
330 Paseo Marguerita
Vista, California 92084-2559

(MAIL) I am readily familiar with Friedman Stroffe & Gerard's ordinary business practice of collection and processing correspondence for mailing. Under the practice it would be deposited with the U.S. Postal Service on the same day with postage thereof fully prepaid at Irvine, California in the ordinary course of business. I followed this business practice and I placed the envelope for collection and mailing on the date identified above. I am aware that on motion of the party served, service is presumed invalid if postage cancellation date or postage date is more than one day after date of deposit for mailing in affidavit.

(FEDERAL) I declare under the laws of the United States of America that I am employed in the office of a member of the Bar of this Court at whose direction the service was made and that the foregoing is true and correct.

Executed on March 9, 2007, at Irvine, California.



Regina F. Meyer

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE BEFORE THE
TRADEMARK TRIAL AND APPEAL BOARD

-----X
CROSSPORT MOCEAN, INC., :
 :
 :
 Petitioner, : Cancellation No. 92044780
 : Registrants: Donn and Kimberley Pierson
 v. : Reg Subject to Cancellation No.: 2009440
 : Mark: MOCEAN
 : International Class: 25
DONN L. PIERSON and :
KIMBERLEY L. PIERSON :
 :
 :
 Registrants. :
-----X

DECLARATION OF DARREN JOHNSON IN SUPPORT OF CROSSPORT MOCEAN'S

PETITION TO CANCEL TRADEMARK REGISTRATION

I, Darren Johnson, declare,

1. I am an associate attorney with the law firm of Friedman, Stroffe & Gerard, P.C., counsel of record for Petitioner CrosSport Mocean, Inc. (hereinafter "Mocean, Inc."). I am admitted to practice before all courts of the State of California. I make this declaration in support of Mocean Inc.'s Petition to Cancel Registration. I have personal knowledge of the facts stated herein, and if called to testify, I could and would competently and truthfully testify to these facts.

2. Our office served on Donn and Kimberley Pierson notices of their deposition to go forward in May 2006. Due to scheduling conflicts and then due to their counsel's withdrawal from representation in the case, the depositions were postponed. The parties generally agreed to reschedule the depositions for a later date.

3. In addition to previous efforts by my office to schedule Mr. and

Ms. Pierson's depositions, I contacted Mr. Pierson on February 21, 2007 in order to schedule his deposition and that of his wife. Despite my persistence, Mr. Pierson refused to commit to any dates for his deposition. Accordingly, I caused to be served deposition notices for both Donn and Kimberley Pierson, setting their depositions for March 5, 2007.

4. On March 5, 2007, Mr. Pierson sent me an email stating that his family including wife Kimberley was sick and that they would not appear for their depositions.

5. I suggested that to stay within our testimony period deadline of March 9th, we continue the deposition to Wednesday, March 7. Knowing full well of our March 9 testimony period deadline, Mr. Pierson responded by email warning (or hoping?) that he himself would probably get sick and suggested we push the depositions off once again to the following week.

6. I informed Mr. Pierson that at that point, we could only continue the depositions if he would stipulate in writing to extend the deposition and testimony periods for purposes of completing the depositions. After Mr. Pierson agreed to this extension, I promptly sent him a stipulation reflecting our agreement to extend the testimony periods. While he suggested in an email that he would fax his signature back to me right away, I have not received his signature to the stipulation as of the filing of this declaration.

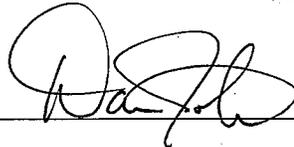
7. The depositions of Donn Pierson and Kimberley Pierson are currently scheduled for Wednesday, March 14. Mr. Pierson confirmed to me by email that this date was workable for both him and his wife.

8. Our office propounded a set of requests for production of documents, seeking among other things, all documents reflecting the Piersons' sales of products under the Mocean mark. Upon my review, the only document produced by the Piersons and received by my office in response to this request is a single "Pa yPal" notification reflecting the sale

of a pair of Mocean water shorts for \$12.76, with payment received by Kimberley Pierson. A true and correct copy of this PayPal document is attached hereto as Exhibit "A."

I declare under penalty of perjury under the laws of the United States of America and the State of Virginia that the foregoing is true and correct.

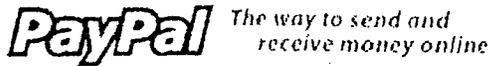
Executed on March 9, 2007, at Irvine, California.

A handwritten signature in black ink, appearing to read "Darren P. Johnson", written over a horizontal line.

Darren P. Johnson

EXHIBIT "A"

Subj: **Item #7121141135 - Notification of an Instant Payment Received from kavan03**
(kavanatta@hotmail.com)
Date: 12/17/04 12:49:56 PM Pacific Standard Time
From: kavanatta@hotmail.com
To: seamscapeKP@aol.com



Dear Kimberley Pierson,

This email confirms that you have received a \$12.76 USD from kavan03
(kavanatta@hotmail.com).

View the details of this transaction here: [9TL064021J903224R](#)

Payment Details

Item #	Item Title	Quantity	Price	Subtotal
7121141135	MOCEAN SAIL KAYAK WATER SHORTS SMALL H/BLK	1	\$5.76 USD	\$5.76 USD

Shipping & Handling via USPS Priority Mail to 812XX \$7.00 USD
(includes any seller handling fees)

Shipping Insurance (optional) : \$0.00 USD

Total: \$12.76 USD

Note:

Shipping Information

Address: Ken Vanatta
228 West 6th Street
Salida, CO 81201
United States

Address Status: Confirmed

Thank you for using PayPal!
The PayPal Team

PayPal Email ID PP341

PROOF OF SERVICE

Crossport Mocean, Inc. v. Donn L. Pierson, et al.
Petition to Cancel No.: 92044780

I am employed in the County of Orange, State of California. I am over the age of 18 and not a party to the within action; my business address is 19800 MacArthur Boulevard, Suite 1100, Irvine, California 92612-1086.

On March 9, 2007, I served the foregoing document(s) described as follows:

**DECLARATION OF DARREN JOHNSON IN SUPPORT OF CROSSPORT MOCEAN'S
PETITION TO CANEL TRADEMARK REGISTRATION**

on the interested parties in this action by placing a true copy [] the original thereof enclosed in a sealed envelope and addressed as follows:

Donn L. Pierson
Kimberley L. Pierson
330 Paseo Marguerita
Vista, California 92084-2559

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(FEDERAL) I declare under the laws of the United States of America that I am employed in the office of a member of the Bar of this Court at whose direction the service was made and that the foregoing is true and correct.

Executed on March 9, 2007, at Irvine, California.


Regina F. Meyer