EXHIBIT 16

{81600.DOC}

Int. Cl.: 9

Prior U.S. Cls.: 21, 23, 26, 36 and 38

Reg. No. 3,639,490

United States Patent and Trademark Office

Registered June 16, 2009

TRADEMARK PRINCIPAL REGISTER

VEGA TECHNICAL GEAR

SOARING HELMET CORP. (WASHINGTON CORPORATION) 18235 OLYMPIC AVENUE S.

TUKWILA, WA 98188

FOR: MOTORCYCLE HELMETS AND PROTECTIVE CLOTHING, IN CLASS 9 (U.S. CLS. 21, 23, 26, 36 AND 38).

FIRST USE 11-10-2008; IN COMMERCE 11-10-2008.

THE MARK CONSISTS OF STANDARD CHARACTERS WITHOUT CLAIM TO ANY PARTICULAR FONT, STYLE, SIZE, OR COLOR.

OWNER OF U.S. REG. NO. 2,087,637.

NO CLAIM IS MADE TO THE EXCLUSIVE RIGHT TO USE "GEAR", APART FROM THE MARK AS SHOWN.

SER. NO. 77-633,536, FILED 12-15-2008.

LINDA MICKLEBURGH, EXAMINING ATTORNEY