

Exhibit A

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ASSIGNOR'S United States mail to be delivered to ASSIGNEE, and ASSIGNEE is expressly authorized and directed to open said mail as agent of ASSIGNOR; and to do any thing or act which ASSIGNEE in its sole and arbitrary discretion deems necessary or advisable to effectuate the purposes of this General Assignment.

1.4 ASSIGNOR and ASSIGNEE agree to the following:

1.4.1 This instrument transfers legal title and possession to ASSIGNEE of all of said hereinabove described assets and, ASSIGNEE, in its own discretion, may determine whether to continue all, or part, of ASSIGNOR'S operations, or to liquidate said assets; if ASSIGNEE deems it advisable it may operate the business, except that it is the intent of the parties that such operation shall be limited in duration, and shall be for the benefit of creditors.

1.4.2 ASSIGNEE, at its discretion, may sell and/or dispose of ASSIGNOR'S assets upon such terms and conditions as it may deem fit, at public or private sale, provided however, that ASSIGNEE shall use its best efforts to maximize the proceeds from the sale and disposition of said assets; ASSIGNEE shall not be personally liable in any manner, and ASSIGNEE'S obligations shall be in its representative capacity, only, as an ASSIGNEE for the general benefit of ASSIGNOR'S creditors. Said ASSIGNEE shall administer this estate to the best of its ability but it expressly understands that he, its agents, servants or employees shall be liable only for reasonable care and diligence in the administration, and it shall not be liable for any act or thing done by its, agents, servants, or employees in good faith and/or in reliance on advice of counsel in connection herewith.

II. POWERS OF THE ASSIGNEE

2. Except as otherwise allowed or limited by statutes, ASSIGNEE shall have the following powers:

2.1. From all funds received from proceeds of sales, collections sums due, operation of ASSIGNOR'S business, and all other sources hereinafter "Proceeds") ASSIGNEE shall pay itself a fee for all services it provides as ASSIGNEE hereunder the sum of \$25,000. ASSIGNEE shall also reimburse or pay itself for all charges and expenses incurred by it in the discharge of duties hereunder including, but not limited to, postage, rent, photocopies, messenger, overnight mail, lock changes, bank charges, bookkeeping, bond premiums, and insurance. All of the aforementioned amounts are to be determined at the ASSIGNEE'S sole discretion and judgment.

2.2. ASSIGNEE may also pay from the Proceeds:

- 2.2.1. Remuneration to its agents, consultants, and employees and reasonable fees and expenses to accountants and attorneys.
- 2.2.2. The costs and expenses incurred by any creditor who may have levied an attachment or other lien on assets of ASSIGNOR.
- 2.2.3. All of the aforementioned amounts are to be determined at the ASSIGNEE'S sole discretion and judgment.

2.3. ASSIGNEE may employ one or more agents, consultants, employees, accountants and/or attorneys. ASSIGNEE may employ such agents, consultants, employees, accountants and/or attorneys as ASSIGNEE determines are necessary in its sole discretion and judgment.

2.4. ASSIGNEE may compromise claims, complete or reject ASSIGNOR'S executory contracts, discharge at its option any liens on said assets and any indebtedness which under law is entitled to priority of payment; ASSIGNEE shall have the power to borrow money, hypothecate and pledge the assets, and to do all matters and things that said ASSIGNOR could have done prior to this General Assignment. Any act or thing done by ASSIGNEE hereunder shall bind the assignment estate and the ASSIGNEE only in its capacity as ASSIGNEE for the benefit of ASSIGNOR'S creditors. ASSIGNEE shall have the right to sue as the successor of the ASSIGNOR, or ASSIGNEE is hereby given the right and power to institute and prosecute legal proceedings in the name of the ASSIGNOR, the same as if the ASSIGNOR had itself instituted and prosecuted such proceedings or actions; ASSIGNEE is hereby authorized and has the right to defend all actions instituted against the ASSIGNOR, and to appear on behalf of the ASSIGNOR in all proceedings (legal or otherwise) in which ASSIGNOR is a party. ASSIGNOR does hereby appoint ASSIGNEE as the ASSIGNOR'S attorney in fact with full power to act for and in place of the ASSIGNOR in such actions or proceedings or in any other matters; including the right to verify all pleadings or other documents on behalf of ASSIGNOR.

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2.5 ASSIGNEE agrees (provided any such claim may, by operation of law be non-assignable), to make any and all claims for refund of taxes which may be due from the Director Internal Revenue for tax refunds, or otherwise, and to forthwith upon receipt of any such refunds pay them over to ASSIGNEE, and hereby empowers ASSIGNEE, as attorney in fact of ASSIGNOR, make all claims for refunds which may be made by an attorney in fact.

2.6 ASSIGNEE shall have all powers, pursuant to the laws of the State of California to recover preferential transfers and fraudulent conveyances.

III. ALLOWANCE AND PAYMENT OF CLAIMS

3.1 Except as otherwise provided herein, allowance of claims shall be determined by the standards set forth in 11 U.S.C. §§ 501 and 502.

3.2 February 21, 2007, shall be the last day to submit claims. Written notice of said last day to submit claims shall be given by first class mail, postage fully pre-paid, to creditors. By filing a claim, each creditor shall waive and forever release and discharge all claims it has or may have against the ASSIGNOR, its officers, directors, shareholders, assignees, agents, attorneys, and employees. All claims not received by the ASSIGNEE by the last day to submit claims may, in ASSIGNEE'S sole and absolute discretion, be disregarded for purposes of distribution assets as required hereunder.

3.3 ASSIGNEE shall determine whether any claim shall be allowed for payment hereunder pursuant to paragraph 3.1, hereof. If ASSIGNEE determines that a claim should not be allowed for distribution ("Rejected Claim"), ASSIGNEE shall give written notice to the holder of such claim at least 20 days prior to making any distribution to any claims having the same or low priority as determined by paragraph 3.4 hereof. In the event that a creditor who holds a claim which is a Rejected Claim disputes the ASSIGNEE'S rejection of such claim, such creditor may commence suit, in the Long Beach Municipal or Superior Court, to establish such claim within 20 days after receiving the ASSIGNEE'S notification that the claim is not allowed. Failure to timely file and prevail in a lawsuit to establish the Rejected Claim will result in its disallowance for purposes of distributions of funds pursuant to the terms hereof.

3.4 After payment of the items set forth in paragraphs 2.1, 2.2, 2.2.1, 2.2.2, 2.2.3 and 2.3 above, claims shall be paid in the following order of priority:

3.4.1 First, to all debts due to governmental agencies, pro rata until all such claims are paid in full with legal interest and penalties, if any.

3.4.2 Second to claims for wages and employment benefits to the extent provided by *California Code of Civil Procedure §1204*.

3.4.3 Third, to all other unsecured claims. Such claims shall be paid pro rata until all such claims are paid in full.

3.4.4 Fourth, the surplus of monies and property, if any, to be transferred and conveyed to Assignor.

3.4.4 If any undistributed dividends to creditors or any reserve of other funds shall remain unclaimed for a period of one year after issuance of dividend checks by the ASSIGNEE, then the same shall become the property of ASSIGNEE and used to supplement its fees for services rendered for administering this Assignment.

3.5 ASSIGNEE shall distribute assets as often as is reasonable and practical, as determined in the ASSIGNEE'S sole and absolute discretion, however, distributions shall be made no more often than every 90 days.

3.6 All distributions made by the ASSIGNEE shall have appearing on their face the following legend: "Acceptance of this check by endorsement or other form of negotiation constitutes an absolute waiver of any right to contest the release stated to be in effect upon the filing of a claim pursuant to paragraph 3.2 of the General Assignment Agreement. THIS CHECK VOID IF NOT CASHED WITHIN 90 DAYS".

IV. OTHER PROVISIONS

4.1 It is agreed and understood that this transaction is a common law assignment for the benefit of ASSIGNOR'S creditors.

4.2 The ASSIGNOR understands that pursuant to CCP 1802(c) the ASSIGNOR shall provide the ASSIGNEE at the time of making of the assignment a list of creditors, equ holders, and any other parties in interest, which shall include the names, addresses, cities, states, and ZIP Codes for each person together with an amount of the person's anticipated claim in t assignment proceedings. The schedule is to be assigned under penalty of perjury by the ASSIGNOR'S representative. ASSIGNEE shall, upon execution of this agreement, provide to ASSIGNEE verified list of all assets.

4.3. Except as otherwise provided herein, this Agreement shall be construed in accordance with and governed by the laws of the State of California and enforcement of sa Agreement may be had in only in the California Municipal or Superior Court, Los Angeles Division, Long Beach Branch.

4.4. In the event that any court holds any provision, term, covenant, or condition of this Agreement to be invalid, then any such invalidity shall not effect any other term, coveua or condition and the remaining provisions of this Agreement shall be given full force and effect pursuant to the laws of the State of California, unless such invalid term, covenant, or condition is material part of this Agreement.

4.5. In the event that ASSIGNEE should successfully defend any challenge by any creditor of all of any portion of this agreement, ASSIGNEE shall be entitled to reasonal attomeys' fee and costs.

4.6 Notwithstanding any other provision hereof ASSIGNOR shall not have the right nor

power to sell, assign, or otherwise transfer any interest in the names of ASSIGNOR.

This GENERAL ASSIGNMENT is made this ___ day of August, 2006, at Los Angeles, California.

ASSIGNOR:
THE PIANO FACTORY GROUP, INC. dba HOLLYWOOD PIANO
By: Rhoda Treibitz
Rhoda Treibitz, President

STATE OF CALIFORNIA 1

COUNTY OF ^{1ss.} LOS ANGELES

On 8/17/06, before me, the undersigned, a Notary Public in and for said County and State, personally appeared RHODA TREIBITZ personally known to me (or proved to me on the basis of satisfactory evidence, be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the pers acted, executed the instrument. SHE HER HER

WITNESS my hand and official seal.

{SEAL}

Munroe F. Jones
(Signature)
MUNROE F. JONES
(Name Typed or Printed)



CALIFORNIA ALL PURPOSE ACKNOWLEDGEMENT

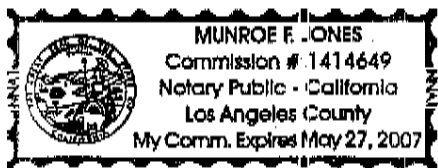
State of California }
County of Los Angeles } SS.

On Aug 17, 2006, Before me, Munroe F. Jones, Notary Public.
Date

Personally appeared RHODA TREIBITZ
(Name(s) of Signer(s))

 Personally known to me

Proved to me on the basis of satisfactory evidence



to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies) and that by his/her/their signature(s) on the instrument the person(s) or the entity(s) upon behalf of which the person(s) acted, executed the instrument

WITNESS my hand and official seal

Munroe F. Jones
Signature of Notary Public

Optional

Though the information below is not required by law, it may prove valuable to the person relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

DESCRIPTION OF ATTACHED DOCUMENT

Title of Type of Document: GENERAL ASSIGNMENT

Document Date: 8/17/06 Number of pages: 4

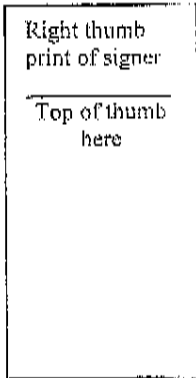
Signer(s) Other than Named Above: NONE

Capacity(ies) Claimed by Signer

Signer's Name RHODA TREIBITZ

- Individual
- Corporate Officer - Title(s) _____
- Partner Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____

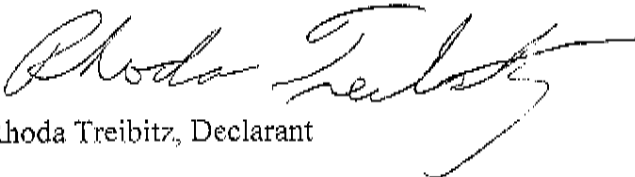
Signer is Representing: _____



VERIFICATION OF CREDITOR CLAIMS

I, Rhoda Treibitz, in my capacity as a President of THE PIANO FACTORY GROUP, INC. dba HOLLYWOOD PIANO hereby declare and state, under penalties of perjury under the laws of the State of California, that the attached list is, to the best of my knowledge and information, a complete list of the names, addresses and amounts owed for each of the creditors of THE PIANO FACTORY GROUP, INC. dba HOLLYWOOD PIANO.

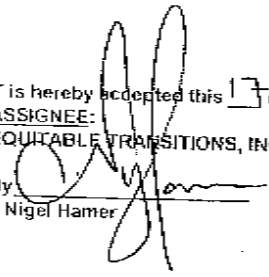
EXECUTED THIS 17 DAY OF AUGUST, 2006 AT LOS ANGELES, CALIFORNIA.


Rhoda Treibitz, Declarant

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The foregoing GENERAL ASSIGNMENT is hereby accepted this 17 day of August, 2006, at Los Angeles, California.

ASSIGNEE:
EQUITABLE TRANSITIONS, INC.

By 
Nigel Hamer