

Exhibit B

BILL OF SALE
FROM**EQUITABLE TRANSITIONS, INC.**
TO**SWEET 16 MUSICAL PROPERTIES, INC.**

THIS BILL OF SALE ("Bill of Sale") is made as of this 17TH day of August, 2006, by and between EQUITABLE TRANSITIONS, INC. **AS ASSIGNEE FOR THE BENEFIT OF CREDITORS OF PIANO FACTORY GROUP, INC. dba HOLLYWOOD PIANO** ("Seller") and SWEET 16 MUSICAL PROPERTIES, INC. ("Buyer"), as follows:

WITNESSETH:

Seller, for and in consideration of the sum of Twenty Five Thousand Dollars (\$25,000.00), the receipt and sufficiency of which are hereby acknowledged, does hereby absolutely and unconditionally GRANT, SELL, TRANSFER, CONVEY, ASSIGN and DELIVER to Buyer all of its right, title and interest to all the assets formerly owned by PIANO FACTORY GROUP, INC, which assets (collectively, the "Purchased Assets"), are described as follows: all assets of every kind and nature, wherever situated, whether in possession, reversion, remainder, or expectancy, both real and personal, including therein all inventory, merchandise, work in process, equipment, fixtures, accounts, accounts receivable, general intangibles, leasehold interests, documents, instruments, goods, choses in action, book accounts, books, insurance policies, cash on hand, raw materials, and all other property of every kind and nature owned by Seller.

Seller hereby sells, transfers, conveys, assigns and delivers to Buyer the Purchased Assets in their "as is", "where is" and "with all faults" condition, and, except as expressly set forth below, without representation, warranty or covenant of any kind or character whatsoever, express or implied, with respect to the quality or condition of the Purchased Assets, the merchantability of the Purchased Assets, the fitness or suitability of the Purchased Assets for any particular use or purpose, the compliance of the Purchased Assets with any governmental statute, ordinance, rule, regulation or other requirement or any other matter or thing related to the Purchased Assets. By its acceptance of this Bill of Sale, Buyer is acknowledging that it has performed its own due diligence with respect to the Purchased Assets and, except as expressly set forth below, is relying solely upon such due diligence in making its decision to purchase and accept the Purchased Assets, which Purchased Assets were all assigned to Seller pursuant to the General Assignment by Piano Factory Group, Inc.

Seller hereby represents, warrants and covenants: (1) that pursuant to the General Assignment to Seller, Seller is the lawful owner of all right, title and interest in and to the

Purchased Assets; (2) that Seller has, and does hereby convey to Buyer, good title to the Purchased Assets; and (3) except for the claims of secured parties previously disclosed to Buyer, the Purchased Assets are free and clear of all liens and encumbrances.

This Bill of Sale shall be governed by, interpreted under, and construed and enforceable in accordance with the laws of the State of California.

By accepting this Bill of Sale, Buyer is acknowledging that it shall be responsible for the payment of, and shall pay as and when due, any and all sales-related taxes arising out of the sale of the Purchased Assets described in this Bill of Sale.

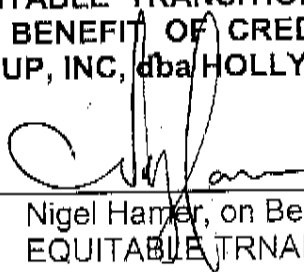
Further, by accepting this Bill of Sale, Buyer is acknowledging that the representations, warranties, and covenants of Seller set forth herein are being made for the sole benefit of Buyer.

IN WITNESS WHEREOF, Seller has executed this Bill of Sale as of the date first hereinabove written.

"SELLER"

EQUITABLE TRANSITIONS, INC., AS ASSIGNEE FOR
THE BENEFIT OF CREDITORS OF PIANO FACTORY
GROUP, INC, dba HOLLYWOOD PIANO

By:



Nigel Hamer, on Behalf of the Assignee,
EQUITABLE TRNAISITONS INC.

Its: PRESIDENT EQUITABLE TRANSITIONS

"BUYER"

SWEET 16 MUSICAL PROPERTIES, INC

By:



RHODA TREIBITZ, PRESIDENT