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p.1

PATENT LICENSE AGREEMENT

THIS AGREEMENT is made as of this 14 of January, 2007, by and between OMEGA PATENTS LLC a limited liability corporation of Georgia, with offices at 5326 Presley Place, Douglasville, GA 30135 ("LICENSOR"), and Audiovox Corporation, a corporation of Delaware, with offices at 180 Marcus Blvd., Hauppauge, New York ("LICENSEE") (collectively the "PARTIES").

WITNESSETH:

WHEREAS, LICENSOR is the sole and exclusive owner of those patents identified more fully in the attached Schedule A as applied to vehicle remote system controls (collectively, the "Patents"); and

WHEREAS, LICENSOR has agreed to grant LICENSEE a nonexclusive and nontransferable license under the Patents for use in the development and sale of the types of products to be listed in the attached Schedule A as updated from time to time (the "Licensed Products"); and

WHEREAS, LICENSOR has the power and authority to grant to LICENSEE such license.

NOW, THEREFORE, in consideration of the mutual promises and covenants herein contained, the parties hereto agree as follows:

1. LICENSE

A. LICENSOR hereby grants to LICENSEE, upon and subject to all the terms and conditions of this Agreement, a nonexclusive license under the Patents to make, use, have made, and sell the systems and methods embodying the invention(s) described in the Patents in the Licensed Territory, as set forth in the attached Schedule A for the Term specified in Section 2, below.

B. As used in the Agreement, the Patents shall mean and include those patents identified more fully in the attached Schedule A.

C. The license granted herein is subject to a reserved, nonexclusive, right of LICENSOR to make, use, and sell the systems and methods embodying the invention(s) of the Patents.

D. LICENSEE may not grant sublicenses under this Agreement without prior express written consent of LICENSOR.

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Omega v.
Calamp

Exhibit
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ATTORNEYS EYES ONLY

Geotab Exhibit 1110
Geotab v. Omega

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p.2

2. TERM

A. This Agreement shall be effective as of the date of execution by the Parties and shall expire on August 31, 2012 unless sooner terminated by the Parties pursuant to the terms of this Agreement (the "Term").

B. This Agreement shall be automatically renewed for an additional ONE (1) year extended Term provided that (i) LICENSEE shall have fully complied with all of its obligations as set forth herein; and (ii) unless a party gives prior written notice to the other party no later than May 31, 2012 of its intention not to renew this Agreement.

3. COMPENSATION

A. In consideration for the licenses granted hereunder, LICENSEE agrees to pay to LICENSOR the royalty recited in Schedule B (the "Royalty") based upon the sales of Licensed Products where such Licensed Products are covered by a subsisting and unexpired claim, in the country in which the Licensed Product is manufactured or sold, of any patent of that country comprised within the Patents. The Royalty obligation shall apply to all Licensed Products manufactured or sold by LICENSEE after the effective date of this Agreement.

B. It is understood and agreed that only one royalty shall be paid hereunder as to Licensed Product whether or not it is covered by more than one (1) claim of a patent, by the claims of more than one (1) patent, or by the claims of patents of more than one (1) country.

C. The Royalty owed LICENSOR shall be calculated on a monthly calendar basis (the "Royalty Period") and shall be payable no later than THIRTY (30) days after the termination of the preceding full month.

D. For each Royalty Period, LICENSEE shall provide LICENSOR with a written royalty statement in a form acceptable to LICENSOR. Such royalty statement shall be certified as accurate by a duly authorized officer of LICENSEE reciting, on a country-by-country basis, the stock number, item, units sold, description, quantity shipped and reportable sales for each Licensed Product. Such statements shall be furnished to LICENSOR regardless of whether any Licensed Products were sold during the Royalty Period or whether any actual Royalty was owed.

E. No costs incurred in the manufacturing, selling, advertising, and distribution of the Licensed Products shall be deducted from Royalties, nor shall any deduction be allowed for any uncollectible accounts or allowances.

F. A Royalty obligation shall accrue upon the sale of the Licensed Products regardless of the time of collection by LICENSEE. A Licensed Product shall be considered "sold" when such Licensed Product is billed, invoiced, shipped, or paid for.

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p.3

whichever occurs first. Licensed Products, for which a Royalty has already been paid, that are returned for refund or credit in the normal course of business may be deducted from amounts otherwise sold. A Royalty obligation shall accrue to Licensed Products sold by LICENSEE to Omega Research & Development.

G. The receipt or acceptance by LICENSOR of any royalty statement or payment shall not prevent LICENSOR from subsequently challenging the validity or accuracy of such statement or payment if raised within THREE (3) years of the receipt or acceptance of such statement or payment.

H. Upon expiration or termination of this Agreement, except for reason of termination because of expiration or a declaration of patent invalidity all Royalty obligations, including a time prorated portion of the Guaranteed Minimum Yearly Royalty, shall be accelerated and shall immediately become due and payable.

I. All payments due LICENSOR shall be made in United States currency by check drawn on a U.S. bank, unless otherwise specified by LICENSOR.

J. In the event that currency regulations of a country in which sales are made prohibit the deposit or payment of royalties to LICENSOR or its nominee, no royalty payment shall accrue or be due and payable by LICENSEE with respect to such sales for so long as such restrictions prevail.

K. Late payments shall incur interest at the rate of ONE Percent (1%) per month from the date such payments were originally due.

L. If LICENSOR shall grant to any other manufacturer or seller of Licensed Products of comparable sales volume, payment terms and distribution channels of LICENSEE, other than a company in which LICENSOR has a substantial interest, direct or indirect, a license which is under any patent licensed in this Agreement and which will permit such manufacturer or seller to manufacture or sell for any use within the scope of the license granted in this Agreement at royalty rates which are lower than those provided in this Agreement, then LICENSOR will promptly notify LICENSEE of such license, and extend to LICENSEE the lower royalty rates effective as of the date or dates on which they became effective. Such extension of lower royalty rates shall only be effective, however, if LICENSEE shall, within sixty (60) days of receipt of the notice, advise LICENSOR that it accepts all terms of the noticed license which are more favorable to LICENSOR than corresponding terms of this Agreement and which are brought to the attention of the LICENSEE in the notice.

4. RECORD INSPECTION AND AUDIT

A. LICENSOR shall have the right, upon reasonable notice, to have its assigned auditor inspect the books and records (and all other documents and material in possession or control with respect to the subject matter of this Agreement) of LICENSEE

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P. 4

or of any business owed or controlled by LICENSEE. The auditor shall have free and full access thereto for such purposes and may make copies thereof. LICENSEE shall impose similar obligations on its sublicensees for the benefit of itself and of LICENSOR. The maximum number of audits in a given year will be one, unless a prior audit reveals a royalty shortfall of at least FIVE PERCENT (5%).

B. In the event that such inspection reveals an underpayment by LICENSEE of the actual Royalty owed LICENSOR, LICENSEE shall pay the difference, plus interest calculated at the rate of ONE PERCENT (1%) per month. If such underpayment is in excess of FIVE PERCENT (5%) for any Royalty Period, LICENSEE shall also reimburse LICENSOR for the cost of such inspection.

C. All books and records relative to LICENSEE's obligations hereunder shall be maintained and made accessible to LICENSOR for inspection at a location in the United States for at least THREE (3) years after termination of this Agreement.

5. INTELLECTUAL PROPERTY PROTECTION

LICENSOR shall retain the right, at its absolute discretion, to seek patent protection for the inventions embodied with the Patents or any improvements thereto. All patent applications comprised within the Patents shall be prosecuted by LICENSOR at LICENSOR's cost and expense.

6. WARRANTIES AND OBLIGATIONS

A. LICENSOR represents and warrants that it is the owner of the entire right, title, and interest in and to the Patents; that it has the right and power to grant the licenses granted herein; that there are no other agreements with any other party in conflict with such grant; and that it knows of no prior art that would invalidate the Patents.

B. LICENSOR further represents and warrants that LICENSEE's contemplated use of the Patents as represented to LICENSOR does not infringe any valid rights of any third party, and that there are no actions for infringement against LICENSOR with respect to items it manufactures and sells embodying the invention of the Patents within the Territory.

C. LICENSEE shall be solely responsible for the manufacture, production, sale, and distribution of the Licensed Products and will bear all costs associated therewith.

7. MARKING AND SAMPLES

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P. 5

A. LICENSEE shall, and agrees to require its sublicensees, if any, to fully comply with the patent marking provisions of the intellectual property laws of the applicable countries in the Licensed Territory.

B. At least once during each calendar year, LICENSEE shall submit to LICENSOR TWO (2) samples of each of the Licensed Product. LICENSOR shall advise LICENSEE as to which of the Patents apply to each Licensed Product and how the Licensed Products should be marked in order to reflect same.

C. If changes are made to any approved Licensed Product, such modified Licensed Product shall be re-submitted to LICENSOR further to Section 7B above.

8. TERMINATION

The following termination rights are in addition to the termination rights that may be provided elsewhere in the Agreement:

A. Immediate Right of Termination. LICENSOR shall have the right to immediately terminate this Agreement by giving written notice to LICENSEE in the event that LICENSEE does any of the following:

1. Fails to obtain or maintain product liability insurance in the amount and of the type provided for herein; or
2. Files a petition in bankruptcy or is adjudicated a bankrupt or insolvent, or makes an assignment for the benefit of creditors or an arrangement pursuant to any bankruptcy law, or if the LICENSEE discontinues or dissolves its business or if a receiver is appointed for LICENSEE or for LICENSEE's business and such receiver is not discharged within SIXTY (60) days.

B. Right to Terminate Upon Notice. Either party may terminate this Agreement upon THIRTY (30) days' written notice to the other party in the event of a breach of any provision of this Agreement by the other party, provided that, during the THIRTY (30)-day period, the breaching party fails to cure such breach.

C. LICENSEE'S Right to Terminate. During the Term of this Agreement, LICENSEE may terminate this Agreement at its sole discretion upon NINETY (90) days written notice to LICENSOR. LICENSEE may terminate this Agreement immediately by giving written notice to LICENSOR in the event that LICENSOR files a petition in bankruptcy or is adjudicated as bankrupt or insolvent, or makes an assignment for the benefit of creditors or an arrangement pursuant to any bankruptcy law, or if the LICENSOR discontinues or dissolves its business or if a receiver is appointed for LICENSOR or for LICENSOR's business and such receiver is not discharged within SIXTY (60) days.

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Jan 22 07 01:52p

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P.6

9. POST TERMINATION RIGHTS

A. Upon termination of this Agreement pursuant to Section 8. A. LICENSEE shall thereafter immediately cease all further use of the Patents and all rights granted to LICENSEE or its sublicensees under this Agreement shall forthwith terminate and immediately revert to LICENSOR.

B. Upon expiration or termination of this Agreement other than pursuant to Section 8. A., LICENSEE shall be entitled to dispose of remaining inventory of Licensed Products, or Licensed Products that it has agreed to purchase, for a period of NINETY (90) days. Such sales shall be subject to the payment of a Royalty and the payment provisions set forth in Section 3 above.

C. LICENSOR may defend the Patents against infringement by third parties. Any lawsuit shall be prosecuted solely at the expense of LICENSOR and all sums recovered shall be retained by LICENSOR. LICENSEE agrees to fully cooperate with LICENSOR in the prosecution of any such suit.

10. CONFIDENTIALITY

A. "Confidential Information" shall mean any confidential technical data, trade secret, know-how or other confidential information disclosed by any party hereunder in writing, orally, or by drawing or other form and which shall be marked by the disclosing party as "Confidential" or "Proprietary." If such information is disclosed orally, or through demonstration, in order to be deemed Confidential Information, it must be specifically designated as being of a confidential nature at the time of disclosure and reduced in writing and delivered to the receiving party within THIRTY (30) days of such disclosure.

B. Notwithstanding the foregoing, Confidential Information shall not include information which: (i) is known to the receiving party at the time of disclosure or becomes known to the receiving party without breach of this Agreement; (ii) is or becomes publicly known through no wrongful act of the receiving party or any subsidiary of the receiving party; (iii) is rightfully received from a third party without restriction on disclosure; (iv) is independently developed by the receiving party or any subsidiary; (v) is furnished to any third party by the disclosing party without restriction on its disclosure; (vi) is approved for release upon a prior written consent of the disclosing party; (vii) is disclosed pursuant to judicial order, requirement of a governmental agency or by operation of law.

C. The receiving party agrees that it will not disclose any Confidential Information to any third party and will not use Confidential Information of the disclosing party for any purpose other than for the performance of the rights and obligations

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p. 7

hereunder during the term of this Agreement and for a period of FIVE (5) years thereafter, without the prior written consent of the disclosing party. The receiving party further agrees that Confidential Information shall remain the sole property of the disclosing party and that it will take all reasonable precautions to prevent any unauthorized disclosure of Confidential Information by its employees. No license shall be granted by the disclosing party to the receiving party with respect to Confidential Information disclosed hereunder unless otherwise expressly provided herein.

D. Upon the request of the disclosing party, the receiving party will promptly return all Confidential information furnished hereunder and all copies thereof.

E. LICENSEE shall not disclose any of the specific terms of this Agreement to any third party without the prior written consent of the LICENSOR. Notwithstanding the foregoing, any party may disclose information concerning this Agreement as required by the rules, orders, regulations, subpoenas or directives of a court, government or governmental agency, after giving prior notice to the other party.

F. If a party breaches any of its obligations with respect to confidentiality and unauthorized use of Confidential information hereunder, the non-breaching party shall be entitled to equitable relief to protect its interest therein, including but not limited to injunctive relief, as well as money damages notwithstanding anything to the contrary contained herein.

G. Except as otherwise set forth in this Agreement, LICENSEE will make no public statements, press releases or other announcements relating to the terms of or existence of this Agreement without the prior written approval of LICENSOR.

11. INDEMNITY

A. Except as set forth in Section 11.B below, LICENSEE agrees to defend, indemnify and hold LICENSOR and its officers, directors, agents, and employees, harmless against all costs, expenses, and losses (including reasonable attorney fees and costs) incurred through claims of third parties against LICENSOR based on the manufacture or sale of the Licensed Products including, but not limited to, actions founded on product liability.

B. LICENSEE shall not be obligated to defend, indemnify or hold LICENSOR and its officers, directors, agents, and employees, harmless against any cost, expense or loss (including attorney fees, costs or damages) arising from or incurred through claims of third parties against LICENSOR based on the ownership, validity, enforceability, or legality of the Patents that are the subject of this Agreement, regardless of whether such claims relate to LICENSEE's manufacture or sale of the Licensed Products.

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p. 8

C. LICENSOR agrees to defend, indemnify and hold LICENSEE and its officers, directors, agents, and employees, harmless against all costs, expenses, and losses (including attorney fees, costs or damages) arising from or incurred through claims of third parties against LICENSEE based on the ownership, validity, enforceability, or legality of the Patents that are the subject of this Agreement, regardless of whether such claims relate to LICENSEE's manufacture or sale of the Licensed Products.

12. INSURANCE

LICENSEE shall, throughout the Term of the Agreement, obtain and maintain at its own cost and expense from a qualified insurance company having a Moody's rating of B or better, standard Product Liability Insurance naming LICENSOR, and its officers, directors, employees, agents, and shareholders, as an additional insured. Such policy shall provide protection against all claims, demands, and causes of action arising out of any defects or failure to perform, alleged or otherwise, of the Licensed Products or any material used in connection therewith or any use thereof. The amount of coverage shall be as specified in Schedule A attached hereto. The policy shall provide for THIRTY (30) days' notice to LICENSOR from the insurer by registered or certified mail, return receipt requested, in the event of any modification, cancellation, or termination thereof. LICENSEE agrees to furnish LICENSOR a certificate of insurance evidencing same within THIRTY (30) days after execution of this Agreement and, in no event, shall LICENSEE manufacture, distribute, or sell the Licensed Products prior to receipt by LICENSOR of such evidence of insurance.

13. NOTICE AND PAYMENT

A. Any notice required to be given under this Agreement shall be in writing and delivered personally to the other designated party at the above stated address or mailed by certified, registered or Express mail, return receipt requested or by Federal Express.

B. Either party may change the address to which notice or payment is to be sent by written notice to the other under any provision of this paragraph.

14. JURISDICTION/DISPUTES

This Agreement shall be governed in accordance with the laws of the State of Florida and the United States. All disputes under this Agreement shall be resolved by litigation in the courts of the State of Florida including the federal courts therein and the Parties all consent to the jurisdiction of such courts, agree to accept service of process by mail, and hereby waive any jurisdictional or venue defenses otherwise available to it.

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P.9

15. AGREEMENT BINDING ON SUCCESSORS

The provisions of the Agreement shall be binding upon and shall inure to the benefit of the Parties hereto, their heirs, administrators, successors and assigns.

16. ASSIGNABILITY

LICENSEE may not assign this Agreement or the rights and obligations thereunder to any third party without the prior express written approval of LICENSOR even upon the sale of the entire business.

17. WAIVER

No waiver by either party of any default shall be deemed as a waiver of prior or subsequent default of the same of other provisions of this Agreement.

18. SEVERABILITY

If any term, clause or provision hereof is held invalid or unenforceable by a court of competent jurisdiction, such invalidity shall not affect the validity or operation of any other term, clause or provision and such invalid term, clause or provision shall be deemed to be severed from the Agreement.

19. INTEGRATION

This Agreement constitutes the entire understanding of the Parties, and revokes and supersedes all prior agreements between the Parties and is intended as a final expression of their Agreement. It shall not be modified or amended except in writing signed by the Parties hereto and specifically referring to this Agreement. This Agreement shall take precedence over any other documents which may conflict with this Agreement.

IN WITNESS WHEREOF, the Parties hereto, intending to be legally bound hereby, have each caused to be affixed hereto its or his/her hand and seal the day indicated.

OMEGA PATENTS LLC

By: [Signature]

Title: CEO

Date: 1-14-07

AUDIOVOX CORPORATION

By: [Signature]

Title: PRESIDENT

Date: 1/17/07

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p. 10

**SCHEDULE A
TO
LICENSE AGREEMENT
BETWEEN
OMEGA PATENTS LLC AND AUDIOVOX CORPORATION.**

1. Licensed Patents

U.S. Letters Patent No. 5,719,551;
U.S. Letters Patent No. 6,011,460 B1;
U.S. Letters Patent No. 6,243,004 B1;
U.S. Letters Patent No. 6,249,216 B1;
U.S. Letters Patent No. 6,275,147 B1;
U.S. Letters Patent No. 6,529,124 B2;
U.S. Letters Patent No. 6,696,927 B2;
U.S. Letters Patent No. 6,756,885 B1;
U.S. Letters Patent No. 6,756,886 B2;
U.S. Letters Patent No. 6,771,167 B1;
U.S. Letters Patent No. 6,812,829 B1;
U.S. Letters Patent No. 6,392,534 B1;

Canadian Patent No. 2,320,248;
Canadian Patent No. 2,415,023; and
European Patent No. 1,053,128.

2. Licensed Products

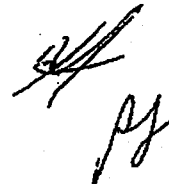
The Licensed Products include any data bus device to be operatively connected to a vehicle's Body Control Module (BCM), and to be sold to the manufacturer, the dealer, or the expediter to be included with the vehicle prior to vehicle delivery to the vehicle purchaser and in accordance with ISO/TS 16949 requirements. The data bus device functions in cooperation with the vehicle's BCM to provide remote starting and/or door lock activation via the data bus.

3. Territory

The Territory shall be the United States of America and Canada.

4. Product Liability Insurance

TWO MILLION Dollars (U.S. \$2,000,000) combined single limit, with a deductible amount not to exceed ONE THOUSAND Dollars (\$1,000), for each single occurrence for bodily injury and/or for property damage.



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**SCHEDULE B
TO
LICENSE AGREEMENT
BETWEEN
OMEGA PATENTS LLC AND AUDIOVOX CORPORATION**

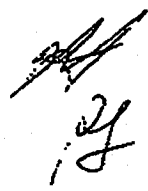
1. Royalty

The royalty per LICENSED PRODUCT is FIVE dollars (U.S. \$5.00).

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**MODIFICATION OF PATENT LICENSE AGREEMENT
BETWEEN OMEGA PATENTS LLC AND
AUDIOVOX CORPORATION.**

As of the effective date of January 1, 2008, this agreement modifies the License Agreement dated January 14, 2007 (the "License Agreement") by and between OMEGA PATENTS LLC a limited liability corporation of Georgia, with offices at 5326 Presley Place, Douglasville, GA 30135 ("LICENSOR"), and Audiovox Corporation, a corporation of Delaware, with offices at 180 Marcus Blvd., Hauppauge, New York ("LICENSEE") (collectively the "PARTIES").

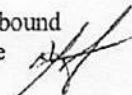
1) a. The PARTIES agree to the updated listing of the Licensed Patents per the attached modification of SCHEDULE A, Section 1.

b. The PARTIES agree that "LICENSEE" is modified to mean Audiovox Corporation and its Subsidiaries in both the agreement dated January 14, 2007 and in the present modification agreement. "Subsidiaries" shall mean one or more corporation, company, limited liability company (LLC), or other entity, at least 50% of whose outstanding ownership representing the right, other than as affected by events of default, to vote for the election of directors or other governing authorities are now or hereafter owned or controlled, directly or indirectly, by such party, but such corporation, company, LLC, or other entity shall be deemed to be a Subsidiary only so long as such ownership or control exists.

2) LICENSOR also grants to LICENSEE an Option to obtain a non-exclusive patent license for Other Licensed Products defined as any vehicle data communications bus system and/or module covered by at least one claim of at least one of the Licensed Patents that is not already included within the specific definition of the Licensed Products in Schedule A, Section 2 of the License Agreement. This Option to add Other Licensed Products shall be unilaterally exercisable by LICENSEE and shall remain open until exercised in writing by LICENSEE prior to December 31, 2010. The Royalty for the Other Licensed Products under the Option shall be the then prevailing Royalty for similarly situated licensees not to exceed \$5.00 and the other applicable terms and conditions shall be consistent with the License Agreement.

3) Exercise of the Option shall trigger a Guaranteed Minimum Yearly Royalty of U.S. \$100,000 owed by LICENSEE for the combination of both Licensed Products and Other Licensed Products. It is understood and agreed that quarterly Royalty payments shall be no less than U.S. \$25,000 until such time that the cumulative actual Royalties paid to LICENSOR exceed the Guaranteed Minimum Yearly Royalty. In the event that LICENSEE's actual Royalties calculated to be paid LICENSOR in a given calendar year would be less than the Guaranteed Minimum Yearly Royalty, LICENSEE, in addition to paying LICENSOR its actual earned Royalties, shall pay LICENSOR the difference between the total earned Royalty and the Guaranteed Minimum Yearly Royalty.

IN WITNESS WHEREOF, the PARTIES hereto, intending to be legally bound hereby, have each caused to be affixed hereto its or his/her hand and seal the date indicated.



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SCHEDULE A
MODIFICATION TO PATENT LICENSE AGREEMENT
BETWEEN OMEGA PATENTS LLC AND
AUDIOVOX CORPORATION

1. Licensed Patents

US licensed Patents are as follows:

U.S. Letters Patent No. 5,719,551;
U.S. Letters Patent No. 6,011,460 B1;
U.S. Letters Patent No. 6,243,004 B1;
U.S. Letters Patent No. 6,249,216 B1;
U.S. Letters Patent No. 6,275,147 B1;
U.S. Letters Patent No. 6,297,731 B1;
U.S. Letters Patent No. 6,346,876 B1;
U.S. Letters Patent No. 6,392,534 B1;
U.S. Letters Patent No. 6,529,124 B2;
U.S. Letters Patent No. 6,696,927 B2;
U.S. Letters Patent No. 6,756,885 B1;
U.S. Letters Patent No. 6,756,886 B2;
U.S. Letters Patent No. 6,771,167 B1;
U.S. Letters Patent No. 6,812,829 B1;
U.S. Letters Patent No. 6,924,750 B1;
U.S. Letters Patent No. 7,010,402 B1;
U.S. Letters Patent No. 7,015,830 B1;
U.S. Letters Patent No. 7,031,826 B1;
U.S. Letters Patent No. 7,046,126 B1;
U.S. Letters Patent No. 7,061,137 B1;
U.S. Letters Patent No. 7,068,153 B1;
U.S. Letters Patent No. 7,205,679 B1;
U.S. Letters Patent No. 7,224,083 B1;

CDN license Patents are as follows:

Canadian Patent No. 2,320,248;
Canadian Patent No. 2,414,991;
Canadian Patent No. 2,415,011;
Canadian Patent No. 2,415,023;
Canadian Patent No. 2,415,027;
Canadian Patent No. 2,415,038;
Canadian Patent No. 2,415,041;
Canadian Patent No. 2,420,947;
Canadian Patent No. 2,426,670;
Canadian Patent No. 2,454,089;

EU license Patents are as follows:

European Patent No. 1,053,128; and

All Continuation Patents and Patent Applications claiming priority to any of the above Patents

Initial [Signature]

Date Jan 1 2008

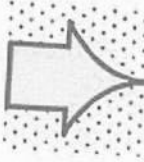
Initial [Signature]

Date JAN 1, 2008

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OMEGA PATENTS LLC

By: [Signature]

Title: PRES

Date: JAN 1, 2008

AUDIOVOX CORPORATION

By: [Signature]

Title: PRESIDENT

Date: JAN 1 2008

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Omega - 004835

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MUTUAL NONASSERTION AGREEMENT

THIS AGREEMENT is made as of Jan 1, 2008, by and between Omega Patents LLC, a limited liability corporation of Georgia, with offices at 5326 Presley Place, Douglasville, GA 30135 and OMEGA Research & Development, Inc. a corporation of Georgia, with offices at 981 North Burnt Hickory Road, Douglasville, GA 30134 (collectively referred to as "OMEGA") and Audiovox Corporation, a corporation of Delaware, with offices at 180 Marcus Blvd., Hauppauge, New York 11788 and its Subsidiaries (collectively "AUDIOVOX") (collectively the "PARTIES").

W I T N E S S E T H:

WHEREAS, the PARTIES have entered into patent license agreements in the field of Vehicle Security: (1) as of January 14, 2007 covering databus products; (2) as of April 24, 2007 covering miscellaneous vehicle remote control systems; and (3) as of April 1st 2007 covering vehicle tracker units (collectively "PRIOR LICENSES").

WHEREAS, OMEGA is the owner of the U.S. patents and patent applications identified in the PRIOR LICENSES and is the owner of further U.S. patents and patent applications in the field of Vehicle Security not included in the PRIOR LICENSES agreements (the "OTHER OMEGA PATENTS" defined further below);

WHEREAS, AUDIOVOX is the owner of certain U.S. patents and patent applications in the field of Vehicle Security (the "AUDIOVOX PATENTS");

NOW, THEREFORE, in consideration of the mutual promises and covenants herein contained, the PARTIES hereto agree as follows:

1. Definitions

(a) "Subsidiary" of a party shall mean a corporation, company, limited liability company (LLC), or other entity, at least 50% of whose outstanding ownership representing the right, other than as affected by events of default, to vote for the election of directors or other governing authorities are now or hereafter owned or controlled, directly or indirectly, by such party, but such corporation, company, LLC, or other entity shall be deemed

to be a Subsidiary only so long as such ownership or control exists. Included among the Subsidiaries of Audiovox Corporation is Code Systems, Inc.

(b) "Controlled Company" of a party shall mean (1) any Subsidiary and (2) any corporation, company, LLC, or other entity, not a Subsidiary, at least 50% of the voting stock of which is directly or indirectly owned or controlled by such party, provided such party also has in case (2) either (i) The irrevocable right to name a majority of the members of the governing board of such corporation, or (ii) Effective managerial control by virtue of a management agreement entered into with such corporation.

(c) "Vehicle Security" shall mean any devices, systems, or methods used in connection with security features of a vehicle including anti-theft, remote start, and remote keyless entry and control, but specifically excludes Mobile Video devices and systems installed or used in a vehicle.

(d) Automatic Transmitter Verification (ATV), also referred to as Unauthorized Transmitter Alert (UTA), shall mean a feature in a vehicle security system that provides a user with an indication that a new potentially unauthorized remote transmitter, transponder, etc. may have been learned into the vehicle security controller's memory, such as to be able to operate the security controller.

(e) OTHER OMEGA PATENTS shall mean those OMEGA patents or patent applications that are only in the field of Vehicle Security; but shall not include those data bus or tracker patents and patent applications that are the subject of the PRIOR LICENSES; and shall not include any other data bus or tracker patent or patent application having at least one claim for a device or method operating over a vehicle data bus, or for a device or method operating to track a vehicle, respectively, that are not the subject of the PRIOR LICENSES.

(f) "ATV Patents" shall mean any OTHER OMEGA PATENTS having at least one claim that covers either an ATV or UTA feature.

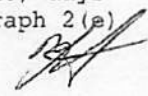
2. Nonassertion

(a) OMEGA agrees that with respect to any OTHER OMEGA PATENTS including the ATV Patents that, on the date of this Agreement, it owns or under which it has the right to grant licenses in the field of Vehicle Security, or any patent that may later issue claiming priority therefrom, it will not assert against AUDIOVOX, or its customers, any claims for infringement based on the manufacture, use, sale, offer for sale, or import of any apparatus made or sold by AUDIOVOX. OMEGA shall impose the nonassertion of this paragraph on any third party to whom OMEGA may assign or transfer such a patent or patent application and shall make such imposition as a condition of assignment or transfer of such a patent or patent application.

(b) AUDIOVOX agrees that with respect to any AUDIOVOX PATENTS that, on the date of this Agreement, it owns or under which it has the right to grant licenses in the field of Vehicle Security, or any patent that may later issue claiming priority therefrom, it will not assert against OMEGA, or its customers, any claims for infringement based on the manufacture, use, sale, offer for sale, or import of any apparatus made or sold by OMEGA. AUDIOVOX shall impose the nonassertion of this paragraph on any third party to whom AUDIOVOX may assign or transfer such a patent or patent application and shall make such imposition as a condition of assignment or transfer of such a patent or patent application.

(c) Except as specifically stated in paragraphs 2(d) and 2(e) below, this nonassertion agreement is personal and cannot be assigned, extended, or otherwise transferred, nor inure to the benefit of any trustee in bankruptcy, receiver, or other successors of either party, whether by contract, operation of law, or otherwise, without the prior written consent of the other party. Any such attempted assignment, transfer, or other extension of rights shall be void, and the nonassertion and other rights granted in this Agreement shall automatically terminate.

(d) This nonassertion agreement may be transferred one time only without payment by the PARTIES to a third party that acquires OMEGA or AUDIOVOX in a transfer of substantially all assets of OMEGA or AUDIOVOX as the case may be. Notice of such transfer must be given by the transferor to the other party no later than ten (10) days prior to such transfer. Except as stated in paragraph 2(e)



below, this nonassertion agreement shall be deemed personal and shall not be transferred by such third party.

(e) Following a transfer which has occurred pursuant to paragraph 2(d), this nonassertion agreement may be transferred to another and different third party that acquires substantially all assets of OMEGA or AUDIOVOX as the case may be, provided however that this nonassertion agreement may be converted to a royalty bearing license by AUDIOVOX or OMEGA as the case may be to such another third party for a royalty of two dollars (\$2) per unit of licensed product. The terms of such license shall be established by AUDIOVOX or OMEGA as the case may be in accordance with reasonable and customary terms.

(f) In no event shall the nonassertion or any other rights granted in this Agreement be assigned, extended, or transferred, either directly or indirectly, whether by contract, operation of law, or otherwise, by either party to Directed Electronics Incorporated ("DEI"), its Subsidiaries, Controlled Companies, affiliates, agents, or representatives, or to lessors, sellers or resellers of products made or sold by DEI.

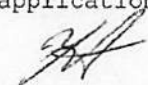
3. Product Feature

(a) AUDIOVOX agrees to incorporate in at least 50% of any new Vehicle Security models which AUDIOVOX develops and introduces to the market as of the effective date of this agreement, the ATV or UTA features as defined herein.

(b) The nonassertion provisions relating to the ATV Patents may be transferred an unlimited number of times as an exception to the transfer restrictions in 2(e); however, the restrictions in 2(f) are still applicable to the ATV Patents.

4. Representations and Warranties

(a) Omega Patents LLC represents and warrants that, as of the date of this Agreement, it is the sole owner of all rights under the OTHER OMEGA PATENTS. Omega Patents LLC agrees to obligate any inventor(s) to assign all rights to Omega Patents LLC for any continuation-in-part application under the OTHER OMEGA PATENTS.



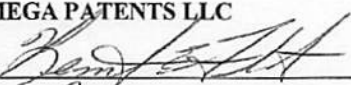
(b) AUDIOVOX represents and warrants that, as of the date of this Agreement, it is the sole owner of all rights under the AUDIOVOX PATENTS. AUDIOVOX agrees to obligate any inventor(s) to assign all rights to AUDIOVOX for any continuation-in-part applications under the AUDIOVOX PATENTS.

5. Termination

Unless the PARTIES agree to earlier terminate this Agreement, all grants, obligations, covenants, and provisions herein shall continue in full force and effect until the expiration date of the last patent or patent application owned by either party.

IN WITNESS WHEREOF, the PARTIES hereto, intending to be legally bound hereby, have each caused to be affixed hereto its or his/her hand and seal the date indicated.

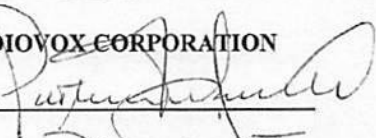
OMEGA PATENTS LLC

By: 

Title: PRES

Date: 8-28-08

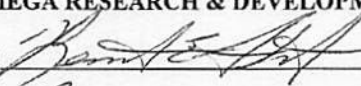
AUDIOVOX CORPORATION

By: 

Title: PRESIDENT

Date: 8/18/08

OMEGA RESEARCH & DEVELOPMENT, INC

By: 

Title: PRES

Date: 8-28-08

Dear Pat,

It was good to see you in Las Vegas, and thanks for your letter of November 8th. I need to clarify a few details regarding the terms of the marketing agreement we discussed.

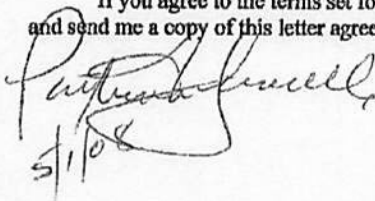
Omega Patents agrees to participate in marketing with Audiovox in exchange for Audiovox using its reasonable best efforts to market, that is, to promote and sell, the new model units that are the subject of this marketing agreement. The new model units for calculation of the marketing fee include only Audiovox's new GM bidirectional remote start system operable using the vehicle data bus, and which Audiovox introduced this month. Audiovox agrees to actively and aggressively market these new units consistent with its prior efforts to promote and market similar newly introduced products.

Omega Patents agrees to pay to Audiovox monthly payments for marketing fees calculated at \$2 per unit until termination of this agreement for any reason, or until the total calculated and paid marketing fees equal \$200,000, whichever occurs first. Thereafter, Audiovox is encouraged to continue its marketing efforts, but Omega is not required to provide any further compensation.

Since the new model units are also subject to an ongoing patent license between us, the most convenient way to set up marketing fee payments under this marketing agreement is to base them upon the timing and reporting of the royalty payments under the patent license. Other than for convenience of reporting and timing, this marketing agreement is not in anyway otherwise associated with the patent license between us.

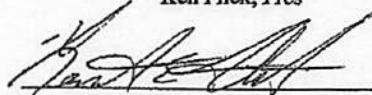
Omega Patents will make the appropriate marketing fee payment each month in the month following receipt of the royalty report and payment from Audiovox to Omega Patents for all of its licensed data bus units including the new model units that are the subject of this marketing agreement. Audiovox will provide written monthly reports of its related marketing activities, and Omega Patents may terminate this agreement by notice in writing if Audiovox fails to provide what Omega Patents determines is Audiovox's reasonable best efforts to market the units.

If you agree to the terms set forth above, please sign in the space provided below and send me a copy of this letter agreement.


5/1/08

Very truly yours,

Omega Patents, LLC.
Ken Flick, Pres

 agreed

CONFIDENTIAL -- ATTORNEYS' EYES ONLY
Omega - 004841

ATTORNEYS EYES ONLY

OMEGA_CAL000072