As filed with the Securities and Exchange Commission on May 15, 2013

Registration No. _____

U.S. SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

PLAYBUTTON CORPORATION
(Exact name of registrant as specified in its charter)

Delaware	**3652**	**46-1186821**
(State or jurisdiction of incorporation or organization)	(Primary Standard Industrial Classification Code Number)	(I.R.S. Employer Identification No.)

37 W. 28th St., 3rd Floor
New York, New York 10001
(212) 574-4401
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Adam Tichauer
37 W. 28th St., 3rd Floor
New York, New York 10001
(212) 574-4401
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:
Daniel K. Donahue, Esq.
Greenberg Traurig, LLP
3161 Michelson, Suite 1000
Irvine, CA 92612
(949) 732-6500

Approximate date of commencement of proposed sale to the public:
As soon as practicable after this Registration Statement becomes effective.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box: ☒

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b2 of the Exchange Act.

Large accelerated filer ☐	Accelerated filer ☐
Non-accelerated filer ☐ (Do not check if a smaller reporting company)	Smaller reporting company ☒

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Commission, acting pursuant to Section 8(a), may determine.

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amount to be registered (1)	Proposed maximum offering price per share (2)	Proposed maximum aggregate offering price (2)	Amount of registration fee (2)
Common Stock, $.0001 par value per share	3,792,825 shares	$1.00	$3,792,825	$517.34

(1) In addition, pursuant to Rule 416 under the Securities Act of 1933, this Registration Statement includes an indeterminate number of additional shares as may be issuable as a result of stock splits or stock dividends which occur during this continuous offering.

(2) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457 under the Securities Act of 1933.

The information in this prospectus is not complete and may be changed. These securities may not be sold until the registration statement filed with the Securities and Exchange Commission is effective. This prospectus is not an offer to sell these securities and is not soliciting an offer to buy these securities in any jurisdiction where the offer or sale is not permitted.

SUBJECT TO COMPLETION, DATED MAY 15, 2013

PROSPECTUS

3,792,825 Shares

Common Stock

This prospectus relates to shares of common stock of Playbutton Corporation that may be offered for sale for the account of the selling stockholders identified in this prospectus. The selling stockholders may offer and sell from time to time up to 3,792,825 shares of our common stock, which amount includes 1,264,275 shares to be issued to the selling stockholders only if and when they exercise warrants held by them.

The selling stockholders will offer and sell the shares of our common stock at the price of $1.00 per share. If and when our common stock becomes quoted on the over-the-counter market, the shares owned by the selling stockholders may be sold in the over-the-counter market, or otherwise, at prices and terms then prevailing or at prices related to the then-current market price, or in negotiated transactions. Although we will incur expenses in connection with the registration of the common stock, we will not receive any of the proceeds from the sale of the shares of common stock by the selling stockholders. We will receive gross proceeds of up to $1,896,412 from the exercise of the warrants, if and when they are exercised.

Our common stock is not listed for trading on any stock exchange or stock market. Following the effectiveness of the registration statement, which this prospectus is part of, we will apply to list our common shares for quotation on the OTC Bulletin Board. There can be no assurance, however, that we will be able to list our shares on the OTC Bulletin Board or anywhere else.

We may amend or supplement this prospectus from time to time by filing amendments or supplements as required. You should read this entire prospectus and any amendments or supplements carefully before you make your investment decision.

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The shares of common stock offered under this prospectus involve a high degree of risk. See "Risk Factors" beginning at page 3.

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Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the accuracy or adequacy of this prospectus. Any representation to the contrary is a criminal offense.

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The date of this prospectus is _____, 2013

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We have not authorized any person to give you any supplemental information or to make any representations for us. You should not rely upon any information about our company that is not contained in this prospectus. Information contained in this prospectus may become stale. You should not assume that the information contained in this prospectus or any prospectus supplement is accurate as of any date other than their respective dates, regardless of the time of delivery of this prospectus, any prospectus supplement or of any sale of the shares. Our business, financial condition, results of operations and prospects may have changed since those dates. The selling stockholders are offering to sell, and seeking offers to buy, shares of our common stock only in jurisdictions where offers and sales are permitted.

In this prospectus, "Playbutton," the "company," "we," "us," and "our" refer to Playbutton Corporation, a Delaware corporation, and its wholly-owned subsidiary, Playbutton, LLC, a Delaware limited liability company.

SUMMARY

You should read this summary in conjunction with the more detailed information and financial statements appearing elsewhere in this prospectus.

Our Company

Playbutton Corporation ("Playbutton," "we or "us" or "the company") was formed on October 12, 2012 under the laws of the State of Delaware. We were formed for the purpose of acquiring Playbutton, LLC, a Delaware limited liability company engaged in the business of marketing its core product, the Playbutton, a customizable music player housed in a branded, wearable button. We completed our acquisition of Playbutton, LLC on December 18, 2012.

Playbutton connects global brands with their customers and fans by integrating technology, music, art and unique content. Our consumer electronic products provide brands with a marketing platform that has already received extensive media and brand recognition. Our core product, the Playbutton®, is a patent-protected fully customizable music player housed in a branded, wearable button. This unique platform enables consumers to be mobilized brand advocates by mixing digital technology with physical brand marketing. As of the date of this prospectus, we have sold over 123,000 Playbuttons to over 30 business clients, including Coca Cola, Giorgio Armani, Hugo Boss, Gap, Diane Von Furstenberg, Becks Beer, Swarovski, Zara, Barneys New York, Bloomingdales, Top Man and artists and record companies including Justin Bieber, Lady Gaga, Florence + The Machine, Chiddy Bang, The xx, Ingrid Michaelson, Owl City, Belle and Sebastian, Universal Music Group, Warner Music Group and Sony. From our inception in September 2011 through December 31, 2012, we have generated approximately $1,019,986 in revenue from the sale of our Playbuttons.

Our executive offices are located at 37 W. 28th St., 3rd Floor, New York, New York 10001. Our phone number is (212) 574-4401. Our website address is www.playbutton.com. Information contained in, or accessible through, our website does not constitute part of this prospectus.

The Offering

This offering relates to the offer and sale of our common stock by the selling stockholders identified in this prospectus. The selling stockholders will offer and sell the shares of our common stock at the price of $1.00 per share. If and when our common stock becomes quoted on the OTC Bulletin Board, the shares owned by the selling stockholders may be sold at prices and terms then prevailing or at prices related to the then-current market price, or in negotiated transactions. Although we have agreed to pay the expenses related to the registration of the shares being offered, we will not receive any proceeds from the sale of the shares by the selling stockholders.

Summary Financial Information

The following summary financial data for the period from inception (September 8, 2011) through December 31, 2011 and as of and for the fiscal year ended December 31, 2012 is derived from our audited consolidated financial statements included elsewhere in this prospectus. This information is only a summary and does not provide all of the information contained in our financial statements and related notes. You should read "Management's Discussion and Analysis of Financial Condition and Results of Operations" beginning on page 14 of this prospectus and our financial statements and related notes included elsewhere in this prospectus.

	From Inception (September 8, 2011) through December 31, 2011	Fiscal Year Ended December 31, 2012
Statement of Operations Data:		
Net sales	$ 366,125	$ 683,463
Net loss	(21,615)	(1,045,079)

	December 31, 2012
Balance Sheet Data:	
Total assets	$ 2,177,837
Total liabilities	70,543
Stockholders' equity	2,107,294

RISK FACTORS

You should carefully consider the following risk factors before investing in our common stock. Our business and results of operations could be seriously harmed by any of the following risks. The trading price of our common stock could decline due to any of these risks, and you may lose part or all of your investment.

Risks Relating to Our Business

Since we have a limited operating history, it is difficult for potential investors to evaluate our business . We commenced revenue-producing operations in late September 2011 and from inception through December 31, 2012 we have generated $1,049,588 of revenue and an accumulated deficit of $1,066,694. Our limited operating history makes it difficult for potential investors to evaluate our historical or prospective operations. As an early stage company, we are subject to all the risks inherent in the initial organization, financing, expenditures, complications and delays in a new business. Investors should evaluate an investment in us in light of the uncertainties encountered by developing companies in a competitive environment. Our business is dependent upon the implementation of our business plan. There can be no assurance that our efforts will be successful or that we will ultimately be able to attain profitability.

We may need additional financing to execute our business plan and fund operations, which additional financing may not be available on reasonable terms or at all. As of December 31, 2012, we had approximately $2,107,294 of working capital. While we believe that our working capital on hand will be sufficient to fund our 12 month plan of operations, there can be no assurance that we will not require significant additional capital. For example, to date, we have been able to finance the production of our Playbutton products by way of upfront payments received from our customers at the time of their placement of a purchase order. While we believe that we will continue to be able to obtain advance deposits sufficient to fund production of non-retail purchase orders, there can be no assurance that this practice will not change as result of adverse economic conditions impacting our customers or otherwise. Also, in the event that we are able to secure a large retail order, for example an order for Playbutton music albums for distribution through Walmart, Target or the like, of which there can be no assurance, the retailer is unlikely to provide an adequate advance to build the required inventory. In the event we are no longer able to obtain advance deposits from non-retail customers or we acquire a large retail order, we will require additional capital in order to finance the production of product inventory.

We will consider raising additional funds through various financing sources, including the sale of our equity and debt securities and the procurement of commercial debt financing, with a bias toward debt financing over equity raisings. However, there can be no guarantees that such funds will be available on commercially reasonable terms, if at all. If such financing is not available on satisfactory terms, we may be unable to expand or continue our business as desired and operating results may be adversely affected. Any debt financing will increase expenses and must be repaid regardless of operating results and may involve restrictions limiting our operating flexibility. If we issue equity securities to raise additional funds, the percentage ownership of our existing stockholders will be reduced and our stockholders may experience additional dilution in net book value per share.

Our ability to obtain needed financing may be impaired by such factors as the capital markets, both generally and specifically in our industry, and the fact that we are not yet profitable, which could impact the availability or cost of future financings. If the amount of capital we are able to raise from financing activities, together with our revenues from operations, is not sufficient to satisfy our capital needs, we may be required to reduce or even cease operations.

Our business model is new and has not been proven by us or anyone else . We are a consumer-technology company focused on providing marketing and advertising outlets for musicians, brands and others by combining music, branding and electronics through our core product, the Playbutton, a customizable music player housed in a branded, wearable button. We only recently commenced commercial operations based on our business model and, to our knowledge, no other business has engaged in operations primarily devoted to providing marketing and branding through a customizable music player. The uniqueness of our business model presents potential risks associated with the development of a business model that is untried and unproven. While there are several businesses that are engaged primarily in the business of developing and marketing music players or providing branding and marketing opportunities, these businesses are not as target specific as we are and their success may not be an indicator of our potential success.

We are continuing to develop customer acceptance of our Playbutton products and until such time as our Playbuttons are widely accepted in the marketplace we do not expect to achieve a profitable level of operations. We may be unable to generate sufficient demand for our Playbutton products. If we fail to generate sufficient demand for our products, we may be unable to sustain operations or generate a return to investors. No independent organization has conducted market research providing management with independent assurance from which to estimate potential demand for our Playbuttons. The overall market may not be receptive to our products, and we may not successfully compete in the target market for our products.

We depend upon a limited number of third-party suppliers to provide our component parts and manufacture our finished products, and any disruptions in the operations, or the loss, of any of these third parties, could harm our ability to meet our delivery obligations to our customers, reduce our revenues, increase our cost of sales and harm our business . We source all of our component parts from suppliers in Asia, primarily China, and our Playbutton products are manufactured by third-party contract manufacturers located in China. A supplier's ability to meet our product manufacturing demand is limited mainly by its overall capacity and current capacity availability. Our ability to meet customer demand depends, in part, on our ability to obtain timely and adequate delivery of parts and components from our suppliers. A reduction or interruption in our product supply source, an inability of our suppliers to react to shifts in product demand or an increase in component prices could have a material adverse effect on our business or profitability. Component shortages could adversely affect our ability and that of our customers to ship products on a timely basis and, as a result, our customers' demand for our products. Any such shipment delays or declines in demand could reduce our revenues and harm our ability to achieve or sustain desired levels of profitability. Additionally, failure to meet customer demand in a timely manner could damage our reputation and harm our customer relationships. Our operations may also be harmed by lengthy or recurring disruptions at any of our suppliers' manufacturing facilities and by disruptions in the distribution channels from our suppliers and to our customers. Any such disruptions could cause significant delays in shipments until we are able to shift the products from an affected manufacturer to another manufacturer. If the affected supplier was a sole-source supplier, we may not be able to obtain the product without significant cost and delay. The loss of a significant third-party supplier or the inability of a third-party supplier to meet performance and quality specifications or delivery schedules could harm our ability to meet our delivery obligations to our customers and negatively impact our revenues and business operations.

A significant portion of our component parts are subject to significant price fluctuations, which can adversely impact our cost of sales and profit margin. Approximately 72% of our cost of goods of a Playbutton is represented by the battery, PCBA (circuit board) and flash memory components. While these components are readily available from a number of suppliers, the cost of each component has historically been subject to significant price fluctuations based on supply and demand. To date, we have been able to produce our Playbutton products on a just-in-time basis which allows us to minimize the risk that the component costs may significantly increase from the time we contract with our customer to the time we order the component parts. However, given the significant portion of our cost of sales represented by these three components, we may have difficulty from time to time in costing a production run that is acceptable to the potential customer, in which case we may lose the sale, or that provides us with a reasonable profit margin. We believe that as our production runs and associated component purchases increase, we will be able to minimize the risks associated with component pricing by inventorying component parts and entering into hedge transactions that secure the delivery of component parts at reasonable prices. Until such time, if ever, as we are able to minimize the risk associated with the cost of our product components, any significant increase in the costs of battery, PCBA (circuit board) and flash memory components may adversely affect our ability to conduct sales of our Playbutton products and negatively impact our profit margin for any products sold.

We may be unable to adequately protect our intellectual property rights and our existing intellectual property rights may not effectively protect us from competition. Our success depends upon maintaining the confidentiality and proprietary nature of our intellectual property rights, including our design patents and our trademark "Playbutton". As of the date of this prospectus, we have registered our Playbutton trademark in the U.S. and the European Union, however, we have not registered the mark in any other foreign jurisdictions. While we intend to conduct additional foreign registrations of our "Playbutton" trademark, there can be no assurance that we will be successful in doing so. We have three design patents and one utility patent in the U.S. for our Playbutton and have filed a PCT application which provides us with a filing date for purposes of establishing seniority in certain foreign jurisdictions. We have filed a patent application in Canada pursuant to the PCT application, however, we have not filed patent applications in any other foreign jurisdiction. While we intend to file for patent applications in certain other foreign jurisdictions, there can be no assurance that we will be successful in acquiring issued patents in any non-U.S. jurisdiction.

Our ability to compete may be damaged, and our revenues may be reduced, if we are unable to protect our intellectual property rights adequately. Patent, trademark, trade secret and copyright laws provide limited protection. The protections provided by laws governing intellectual property rights do not prevent our competitors from developing, independently, products similar or superior to our products. In addition, effective protection of copyrights, trade secrets, trademarks, and other proprietary rights may be unavailable or limited in certain foreign countries. We may be unaware of certain non-publicly available patent applications, which, if issued as patents, could relate to our Playbuttons as currently designed or as we may modify them in the future. Legal or regulatory proceedings to enforce our patents, trademarks or copyrights could be costly, time consuming, and could divert the attention of management and technical personnel.

Our products are subject to certain licensing requirements and we may not be able to obtain appropriate licensing arrangements on terms that are commercially acceptable or at all. Our Playbutton product is a customizable music player housed in a branded, wearable button. While music fans can use our open format Playbutton to download and share music files, we are not able to provide musical content on Playbuttons offered by us for sale without obtaining a license from the music publisher, typically the recording label. Also, the wearable button portion of the Playbutton is intended to serve as a display mechanism for commercial brands and logos, however in order to utilize most brands and logos on our Playbuttons we need an appropriate license from the owner of the mark. If we fail to obtain the required license, we could be liable for the infringement of third party rights. Further, these licenses may not be available on commercially reasonable terms, if at all.

Claims for infringement of third-party licensing rights and other proprietary rights, if made, could damage our business prospects, our results of operations and financial condition, whether or not the claims have merit, by:

- consuming substantial time and financial resources required to defend against them;
- diverting the attention of management from growing our business and managing operations;
- resulting in costly litigation;
- disrupting product sales and shipments; and
- if any third party prevails in an action against us for infringement of its proprietary rights, requiring us to pay damages.

We may engage in acquisitions or strategic transactions that could result in significant changes or management disruption and fail to enhance stockholder value. From time to time, we may engage in acquisitions or strategic transactions with the goal of maximizing stockholder value. However, achieving the anticipated benefits of acquisitions or strategic transactions will depend in part upon our ability to integrate the acquired businesses, products or technologies in an efficient and effective manner. The integration of businesses, products or technologies that have previously operated independently may result in significant challenges, and we may be unable to accomplish the integration smoothly or successfully. We cannot assure you that the integration of acquired businesses, products or technologies with our business will result in the realization of the full benefits anticipated by us to result from the acquisition.

There is no public trading market for our stock. Prior to this offering, there has been no public trading market for our common stock. Subject to the Commission declaring effective the registration statement, which this prospectus is part of, covering the shares offered hereby, we intend to pursue the listing of our common shares for quotation on the OTC Bulletin Board. However, there can be no assurance that we will be able to do so or that a market for our shares will develop. Furthermore, for companies whose securities are traded in the OTC Bulletin Board, it is more difficult:

- to obtain accurate quotations,
- to obtain coverage for significant news events because major wire services generally do not publish press releases about such companies, and
- to obtain needed capital.

No Dividends. We do not expect to pay cash dividends on our common stock in the foreseeable future.

Control By Management May Limit Your Ability to Influence the Outcome of Director Elections and Other Transactions Requiring Stockholder Approval. Our present directors and executive officers beneficially own approximately 55.1% of our outstanding common stock. As a result, in addition to their board seats and offices, such persons will have significant influence over and control all corporate actions requiring stockholder approval, irrespective of how our other stockholders, including investors in the offering, may vote, including the following actions:

- to elect or defeat the election of our directors;
- to amend or prevent amendment of our certificate of incorporation or bylaws;
- to effect or prevent a merger, sale of assets or other corporate transaction; and
- to control the outcome of any other matter submitted to our stockholders for vote.

Such persons' stock ownership may discourage a potential acquirer from making a tender offer or otherwise attempting to obtain control of our company, which in turn could reduce our stock price or prevent our stockholders from realizing a premium over our stock price.

The offering of up to 3,792,825 shares of our common stock by selling stockholders could depress our common stock price. Certain of our stockholders are offering pursuant to this prospectus up to 3,792,825 shares of our common stock in a secondary offering, which amount includes 1,264,275 shares of common stock issuable upon exercise of outstanding warrants. In addition, commencing 90 days following the effectiveness of our registration statement, which this prospectus is part of, all of our outstanding common shares not registered for resale by way of our registration statement will be eligible for public resale pursuant to Rule 144 under the Securities Act. In the event we are able to list our common shares for quotation on the OTC Bulletin Board, sales of a substantial number of shares of our common stock in the public market could adversely affect our ability to develop a market for our common shares or our ability to develop a market price of our common stock and make it more difficult for us to sell equity securities at times and prices that we determine to be appropriate. None of our shareholders are subject to any lock-up or other agreement that contractually restricts their ability to publicly resell their common shares.

Our common stock may be considered to be a "penny stock" and, as such, any the market for our common stock may be further limited by certain SEC rules applicable to penny stocks . To the extent the price of our common stock remains below $5.00 per share or we have a net tangible assets of $2,000,000 or less, our common shares will be subject to certain "penny stock" rules promulgated by the SEC. Those rules impose certain sales practice requirements on brokers who sell penny stock to persons other than established customers and accredited investors (generally institutions with assets in excess of $5,000,000 or individuals with net worth in excess of $1,000,000). For transactions covered by the penny stock rules, the broker must make a special suitability determination for the purchaser and receive the purchaser's written consent to the transaction prior to the sale. Furthermore, the penny stock rules generally require, among other things, that brokers engaged in secondary trading of penny stocks provide customers with written disclosure documents, monthly statements of the market value of penny stocks, disclosure of the bid and asked prices and disclosure of the compensation to the brokerage firm and disclosure of the sales person working for the brokerage firm. These rules and regulations adversely affect the ability of brokers to sell our common shares and limit the liquidity of our securities.

We are an "emerging growth company" and as a result of the reduced disclosure and governance requirements applicable to emerging growth companies, our common stock may be less attractive to investors. We are an "emerging growth company," as defined in The Jumpstart Our Business Startups Act, enacted in April 2012, and we intend to take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not emerging growth companies, including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes-Oxley Act of 2002, reduced disclosure obligations regarding executive compensation in our periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and stockholder approval of any golden parachute payments not previously approved. We cannot predict if investors will find our common stock less attractive because we will rely on these exemptions. If some investors find our common stock less attractive as a result, there may be a less active trading market for our common stock and our stock price may be more volatile. We may take advantage of these reporting exemptions until we are no longer an emerging growth company. We will remain an emerging growth company until the earlier of (i) the last day of the fiscal year in which we have total annual gross revenue of at least $1.0 billion, (ii) the last day of the fiscal year following the fifth anniversary of the completion of this offering, (iii) the date on which we have issued more than $1.0 billion in non-convertible debt during the prior three-year period, and (iv) the date on which we are deemed to be a large accelerated filer, which means the market value of our common stock that is held by non-affiliates exceeds $700 million as of the prior June 30th.

CAUTIONARY STATEMENT CONCERNING FORWARD-LOOKING INFORMATION

This prospectus and the documents to which we refer you contain forward-looking statements. In addition, from time to time, we or our representatives may make forward-looking statements orally or in writing. We base these forward-looking statements on our expectations and projections about future events, which we derive from the information currently available to us. Such forward-looking statements relate to future events or our future performance. You can identify forward-looking statements by those that are not historical in nature, particularly those that use terminology such as "may," "will," "should," "expects," "anticipates," "contemplates," "estimates," "believes," "plans," "projected," "predicts," "potential" or "continue" or the negative of these or similar terms. In evaluating these forward-looking statements, you should consider various factors, including those described in this prospectus under the heading "Risk Factors" beginning on page 3. These and other factors may cause our actual results to differ materially from any forward-looking statement. Forward-looking statements are only predictions. The forward-looking events discussed in this prospectus, the documents to which we refer you and other statements made from time to time by us or our representatives, may not occur, and actual events and results may differ materially and are subject to risks, uncertainties and assumptions about us.

OUR COMPANY

Playbutton Corporation ("we or "us" or "the company") was formed on October 12, 2012 under the laws of the State of Delaware under the name Playbutton Acquisition Corp. We were formed for the purpose of acquiring Playbutton, LLC, a Delaware limited liability company engaged in the business of marketing its core product, the Playbutton, a customizable music player housed in a branded, wearable button. From the time of our organization to the close of the transactions described below, we did not acquire any assets or conduct any operations, other than our pursuit of the transactions described below.

On October 15, 2012, we entered into a Unit Exchange Agreement with Playbutton, LLC and the members of Playbutton, LLC pursuant to which the members of Playbutton, LLC agreed to transfer to us all of the issued and outstanding membership interests of Playbutton, LLC in exchange for our issuance of 3,384,079 shares of our common stock to the members of Playbutton, LLC. Upon the close of the transactions under the Unit Exchange Agreement, Playbutton, LLC became our wholly-owned operating subsidiary and the former members of Playbutton, LLC, as a group, become our controlling shareholders.

In connection with our acquisition of Playbutton, LLC, on October 15, 2012, Playbutton, LLC entered into an Intellectual Property Purchase Agreement with Parte, LLC, the owner of the patents, trademark and other proprietary rights relating to the Playbutton product. Parte is owned by Nick Dangerfield, the inventor of the Playbutton and a director and significant shareholder of our company. In September 2011, Playbutton, LLC had entered into a license agreement with Parte pursuant to which Parte granted Playbutton, LLC the exclusive rights to use the patents, trademark and other proprietary rights relating to the Playbutton product in all areas of the world other than Japan, Taiwan and South Korea. Pursuant to the Intellectual Property Purchase Agreement, Parte sold to Playbutton, LLC all right, title and interest in and to all patents, trademark and other proprietary rights relating to the Playbutton product in consideration of our issuance of 892,375 shares of our common stock to Parte. In addition, Playbutton, LLC entered into a License Agreement with Parte pursuant to which Playbutton, LLC granted to Parte, effective as of the close of the transactions under the Intellectual Property Purchase Agreement, an exclusive, perpetual and royalty free license to use the Playbutton intellectual property in Japan and a non-exclusive, perpetual and royalty free license to use the Playbutton intellectual property in Taiwan and South Korea.

Following the execution of the Unit Exchange Agreement, Intellectual Property Purchase Agreement and Parte License Agreement, we commenced the private placement of 2,000,000 units of our securities at $2.00 per unit, each unit consisting of two shares of our common stock and one warrant to purchase one share of our common stock at an exercise price of $1.50 per share. The private placement was conducted by WFG Investments, Inc., as placement agent, on a best-efforts, all-or none basis with respect to the first 1,000,000 units. Unless we sold a minimum of 1,000,000 units by January 29, 2013, the private placement would terminate. The closing of the transactions under the Unit Exchange Agreement, Intellectual Property Purchase Agreement and Parte License Agreement were subject to our sale of 1,000,000 units, at a price of $2 per unit. We completed the sale of 1,050,000 units on December 18, 2012, at which time we received the proceeds of $2,100,000, less WFG's selling commissions, and the transactions under the Unit Exchange Agreement, Intellectual Property Purchase Agreement and Parte License Agreement closed. In the private placement, we sold a total of 1,264,275 units to 43 investors for the net proceeds of $2,257,050, after payment of WFG Investments' commissions.

On February 21, 2013, we changed our corporate name to Playbutton Corporation. Playbutton Corporation exists as a holding company for our wholly-owned operating subsidiary, Playbutton, LLC.

SELLING STOCKHOLDERS

This prospectus relates to the offering and sale, from time to time, of up to 3,792,825 shares of our common stock, held by the stockholders named in the table below, which amount includes 1,264,275common shares issuable upon the exercise of warrants held by the selling stockholders. The selling stockholders may exercise their warrants at any time in their sole discretion. All of the selling stockholders named below acquired their shares of our common stock and warrants directly from us in private transactions.

Between October 2012 and May 2013, we conducted the private placement sale of 1,264,275 units of our securities at the offering price of $2.00 per unit. Each unit consisted of two shares of our common stock and one warrant to purchase an additional share of our common stock at an exercise price of $1.50 per share. The warrants have a term of five years from the date of issuance. In connection with the placement, we engaged WFS Investments, Inc., of Dallas, Texas, to act as placement agent.

None of the selling stockholders has held a position as an officer or director of the company, nor has any selling stockholder had any material relationship of any kind with us or any of our affiliates. Except as otherwise indicated in the footnotes to the table, the selling stockholders possess sole voting and investment power with respect to the shares shown, and no selling stockholder is a broker-dealer or an affiliate of a broker-dealer. All information with respect to share ownership has been furnished by the selling stockholders. The shares being offered are being registered to permit public secondary trading of the shares and each selling stockholder may offer all or part of the shares owned for resale from time to time.

The following table sets forth certain information known to us as of the date of this prospectus and as adjusted to reflect the sale of the shares offered hereby, with respect to the beneficial ownership of our common stock by the selling stockholders who participated in the private placement mentioned above. The share amounts under the columns “Shares Beneficially Owned Before the Offering” and “Maximum Number of Shares Offered” consist of the shares of our common stock sold by us in the private placement described above, and two-thirds of the shares represents shares held by the selling shareholder and one-third represents shares issuable to the selling shareholder upon the exercise of outstanding warrants. The share amounts under the columns “Shares Beneficially Owned after the Offering” assume all of the offered shares are sold pursuant to this prospectus.

	Shares Beneficially Owned Before the Offering		Maximum Number of Shares	Shares Beneficially Owned After the Offering (1)	
Name of Beneficial Owner	Number	%	Offered	Number	%
Sandor Capital Master Fund (2)(3)	337,500	4.4%	337,500	-0-	*
Daniel J. Allen	30,000	*	30,000	-0-	*
D Bar E Ltd. (3)(4)	150,000	1.9%	150,000	-0-	*
JEK Sep/Property, L.P. (5)	375,000	4.9%	375,000	-0-	*
Michael E. Montgomery	150,000	1.9%	150,000	-0-	*
John S. Lemak IRA Rollover, Morgan Keegan & Co., Inc. custodian (3)(6)	150,000	1.9%	150,000	-0-	*
JSL Kids Partners (3)(7)	112,500	1.5%	112,500	-0-	*
James C. Barragan, Jr. & Nancy F. Barragan JTWROS	75,000	1.0%	75,000	-0-	*
Tice Capital, LLC (8)	225,000	2.9%	225,000	-0-	*
Robert B. Prag	316,182	4.2%	75,000	241,182	*
Mary Clare Finney	375,000	4.9%	375,000	-0-	*
Jaspersen FLP II, Ltd. (9)	225,000	2.9%	225,000	-0-	*
Michael G. Dollar	75,000	1.0%	75,000	-0-	*
RTCS, Ltd. (10)	375,000	4.9%	375,000	-0-	*
Precept Capital Master Fund (11)	225,000	2.9%	225,000	-0-	*
Madeline Holmes Esping 2003 Trust (12)	30,000	*	30,000	-0-	*
Charlotte Marie Esping 2003 Trust (13)	30,000	*	30,000	-0-	*
William Perry Esping, Jr. 2003 Trust (14)	30,000	*	30,000	-0-	*
Eminence Interests LP (15)	225,000	2.9%	225,000	-0-	*
WPE Kids Partners, LP (16)	225,000	2.9%	225,000	-0-	*
Brett Nesland	30,000	*	30,000	-0-	*

Name of Beneficial Owner	Shares Beneficially Owned Before the Offering		Maximum Number of Shares	Shares Beneficially Owned After the Offering (1)	
	Number	%	Offered	Number	%
Wensinger Family Interests, Ltd. (17)	75,000	1.0%	75,000	-0-	*
B-CDC Corp. (18)	75,000	1.0%	75,000	-0-	*
Satori-ZZ Ventures, LLC (19)	75,000	1.0%	75,000	-0-	*
Daniel B. Najor	241,332	3.2%	150	241,182	*
Chad Carpenter	150	*	150	-0-	*
Paul Tichauer	1,500	*	1,500	-0-	*
Ervin Braun	450	*	450	-0-	*
LML Associates, LLC (20)	450	*	450	-0-	*
Gayle Canton	300	*	300	-0-	*
James Canton	241,482	3.2%	300	241,182	*
Joel Kleinfeld	750	*	750	-0-	*
Mark C. Hill	150	*	150	-0-	*
William Bagliebter	150	*	150	-0-	*
Scott Wilfong	225	*	225	-0-	*
David Schlussel Trust u/a/d 6/27/07 (21)	150	*	150	-0-	*
Lynn Bagliebter	150	*	150	-0-	*
Samuel A. Schlussel Trust u/a/d 6/27/07 (22)	150	*	150	-0-	*
Talia Schlussel Trust u/a/d 6/27/07 (23)	150	*	150	-0-	*
Steven Schlussel	150	*	150	-0-	*
Electric Ventures, LLC (24)	37,500	*	37,500	-0-	*

* Less than 1%.

(1) Assumes that all securities offered are sold.

(2) The selling stockholder indicated to us that John S. Lemak, Manager of Sandor Capital Master Fund, has voting and investment power over the shares it is offering for resale.

(3) The selling stockholder identified itself to us as an affiliate of a broker-dealer. It has indicated to us that it purchased the shares in the ordinary course of business, and at the time of the purchase of the shares to be resold, had no agreements or understandings, directly or indirectly, with any person to distribute the shares.

(4) The selling stockholder indicated to us that Dwight H. Emanuelson, President of D Bar E Ltd., has voting and investment power over the shares it is offering for resale.

(5) The selling stockholder indicated to us that Jennifer Esping Kirtland, General Partner of JEK Sep/Property, L.P., has voting and investment power over the shares it is offering for resale.

(6) The selling stockholder indicated to us that John S. Lemak, IRA Owner of John S. Lemak IRA Rollover, Morgan Keegan & Co., Inc. custodian, has voting and investment power over the shares it is offering for resale.

(7) The selling stockholder indicated to us that John S. Lemak, Manager of JSL Kids Partners, has voting and investment power over the shares it is offering for resale.

(8) The selling stockholder indicated to us that David W. Tice, President of Tice Capital, LLC, has voting and investment power over the shares it is offering for resale.

(9) The selling stockholder indicated to us that William S. Jaspersen, President of Jaspersen FLP II, Ltd., has voting and investment power over the shares it is offering for resale.

(10) The selling stockholder indicated to us that Mary Clare Finney, President of RTCS, Ltd., has voting and investment power over the shares it is offering for resale.

(11) The selling stockholder indicated to us that D. Blair Baker, Managing Member of Precept Capital Master Fund, has voting and investment power over the shares it is offering for resale.

(12) The selling stockholder indicated to us that Julie Krupala, Trustee of Madeline Holmes Esping 2003 Trust, has voting and investment power over the shares it is offering for resale.

(13) The selling stockholder indicated to us that Julie Krupala, Trustee of Charlotte Marie Esping 2003 Trust, has voting and investment power over the shares it is offering for resale.

(14) The selling stockholder indicated to us that Julie Krupala, Trustee of William Perry Esping, Jr. 2003 Trust, has voting and investment power over the shares it is offering for resale.

(15) The selling stockholder indicated to us that Julie Krupala, General Partner of Eminence Interests LP, has voting and investment power over the shares it is offering for resale.

(16) The selling stockholder indicated to us that Julie Krupala, General Partner of WPE Kids Partners, LP, has voting and investment power over the shares it is offering for resale.

(17) The selling stockholder indicated to us that John Wensinger, General Partner of Wensinger Family Interests, Ltd., has voting and investment power over the shares it is offering for resale.

(18) The selling stockholder indicated to us that Heather Furniss, President of B-CDC Corp., has voting and investment power over the shares it is offering for resale.

(19) The selling stockholder indicated to us that Zachary M. Zeitlin, Member of Satori-ZZ Ventures, LLC, has voting and investment power over the shares it is offering for resale.

(20) The selling stockholder indicated to us that Ervin Braun, Manager of LML Associates, LLC, has voting and investment power over the shares it is offering for resale.

(21) The selling stockholder indicated to us that Lynn Bagiebter, Trustee of the David Schlussel Trust u/a/d 6/27/07, has voting and investment power over the shares it is offering for resale.

(22) The selling stockholder indicated to us that Lynn Bagiebter, Trustee of the Samuel A. Schlussel Trust u/a/d 6/27/07, has voting and investment power over the shares it is offering for resale.

(23) The selling stockholder indicated to us that Lynn Bagiebter, Trustee of the Talia Schlussel Trust u/a/d 6/27/07, has voting and investment power over the shares it is offering for resale.

(24) The selling stockholder indicated to us that Tripp Callan, Managing Member of Electric Ventures, LLC, has voting and investment power over the shares it is offering for resale.

PLAN OF DISTRIBUTION

The selling stockholders may, from time to time, sell any or all of their shares of common stock on any stock exchange, market or trading facility on which the shares are traded or in private transactions. The selling stockholders initially will offer and sell the shares of our common stock at the price of $1.00 per share. If and when our common stock becomes quoted on the OTC Bulletin Board, the shares owned by the selling stockholders may be sold at prices and terms then prevailing or at prices related to the then-current market price, or in negotiated transactions. The selling stockholders may use any one or more of the following methods when selling shares:

- ordinary brokerage transactions and transactions in which the broker-dealer solicits purchasers;
- block trades in which the broker-dealer will attempt to sell the shares as agent but may position and resell a portion of the block as principal to facilitate the transaction;
- purchases by a broker-dealer as principal and resale by the broker-dealer for its account;
- an exchange distribution in accordance with the rules of the applicable exchange;
- privately negotiated transactions;
- short sales;
- broker-dealers may agree with the selling stockholders to sell a specified number of such shares at a stipulated price per share;
- a combination of any such methods of sale; and
- any other method permitted pursuant to applicable law.

The selling stockholders may also sell shares under Rule 144 under the Securities Act, if available, rather than under this prospectus.

The selling stockholders may also engage in puts and calls and other transactions in our securities or derivatives of our securities and may sell or deliver shares in connection with these trades.

Broker-dealers engaged by the selling stockholders may arrange for other brokers-dealers to participate in sales. Broker-dealers may receive commissions or discounts from the selling stockholders (or, if any broker-dealer acts as agent for the purchaser of shares, from the purchaser) in amounts to be negotiated. The selling stockholders do not expect these commissions and discounts to exceed what is customary in the types of transactions involved. Any profits on the resale of shares of common stock by a broker-dealer acting as principal might be deemed to be underwriting discounts or commissions under the Securities Act. Discounts, concessions, commissions and similar selling expenses, if any, attributable to the sale of shares will be borne by a selling stockholder. The selling stockholders may agree to indemnify any agent, dealer or broker-dealer that participates in transactions involving sales of the shares if liabilities are imposed on that person under the Securities Act.

The selling stockholders may from time to time pledge or grant a security interest in some or all of the shares of common stock owned by them and, if they default in the performance of their secured obligations, the pledgees or secured parties may offer and sell the shares of common stock from time to time under this prospectus after we have filed a supplement to this prospectus under Rule 424(b)(3) or other applicable provision of the Securities Act of 1933 amending the list of selling stockholders to include the pledgee, transferee or other successors in interest as selling stockholders under this prospectus.

The selling stockholders also may transfer the shares of common stock in other circumstances, in which case the transferees, pledgees or other successors in interest will be the selling beneficial owners for purposes of this prospectus and may sell the shares of common stock from time to time under this prospectus after we have filed a supplement to this prospectus under Rule 424(b)(3) or other applicable provision of the Securities Act of 1933 amending the list of selling stockholders to include the pledgee, transferee or other successors in interest as selling stockholders under this prospectus.

The selling stockholders and any broker-dealers or agents that are involved in selling the shares of common stock may be deemed to be "underwriters" within the meaning of the Securities Act in connection with such sales. In such event, any commissions received by such broker-dealers or agents and any profit on the resale of the shares of common stock purchased by them may be deemed to be underwriting commissions or discounts under the Securities Act.

We are required to pay all fees and expenses incident to the registration of the shares of common stock. We have agreed to indemnify the selling stockholders against certain claims, damages and liabilities, including liabilities under the Securities Act.

The selling stockholders have advised us that they have not entered into any agreements, understandings or arrangements with any underwriters or broker-dealers regarding the sale of their shares of common stock, nor is there an underwriter or coordinating broker acting in connection with a proposed sale of shares of common stock by any selling stockholder. If we are notified by any selling stockholder that any material arrangement has been entered into with a broker-dealer for the sale of shares of common stock, if required, we will file a supplement to this prospectus. If the selling stockholders use this prospectus for any sale of the shares of common stock, they will be subject to the prospectus delivery requirements of the Securities Act.

The anti-manipulation rules of Regulation M under the Securities Exchange Act of 1934 may apply to sales of our common stock and activities of the selling stockholders.

MARKET FOR COMMON EQUITY AND RELATED STOCKHOLDER MATTERS

Our common stock is not listed for trading on any stock exchange or stock market. Following the effectiveness of the registration statement, which this prospectus is part of, we will apply to list our common shares for quotation on the OTC Bulletin Board. There can be no assurance, however, that we will be able to list our shares on the OTC Bulletin Board or anywhere else.

Holders of Record

As of the date of this prospectus, there were 51 record holders of our common stock.

Dividends

We have not paid any cash dividends since our inception and do not contemplate paying dividends in the foreseeable future. It is anticipated that earnings, if any, will be retained for the operation of our business.

Equity Compensation Plan Information

We have adopted the Playbutton 2012 Equity Incentive Plan providing for the grant of non-qualified stock options and incentive stock options to purchase shares of our common stock and for the grant of restricted share grants. We have reserved 1,200,000 shares of our common stock under the plan. All officers, directors, employees and consultants to our company are eligible to participate under the plan. The purpose of the plan is to provide eligible participants with an opportunity to acquire an ownership interest in our company.

The following table sets forth certain information as of December 31, 2012 about our stock plans under which our equity securities are authorized for issuance.

Plan Category	(a) Number of Securities to be Issued Upon Exercise of Outstanding Options	(b) Weighted-Average Exercise Price of Outstanding Options	(c) Number of Securities Remaining Available for Future Issuance Under Equity Compensation Plans (Excluding Securities Reflected In Column (a))
Equity compensation plans approved by security holders	150,000	$ 1.00	1,050,000
Equity compensation plans not approved by security holders	–	–	–
Total	150,000	$ 1.00	1,050,000

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

General

We were formed as a Delaware corporation on October 12, 2012 for the purpose of acquiring Playbutton, LLC, which is engaged in the business of marketing its core product, the Playbutton, a customizable music player housed in a branded, wearable button. Since our organization on October 12, 2012, we acquired no assets, other than nominal cash assets, and conducted no operations other than our pursuit of the acquisition of Playbutton, LLC and certain related intellectual property and our private placement sale of our equity securities. On December 18, 2012, we completed the acquisition of Playbutton, LLC and related intellectual property and conducted the initial closing of our private placement, all as more fully described in the section "Our Company" on page 8 of this prospectus.

Playbutton, LLC was formed as a Delaware limited liability company on September 8, 2011. Since its organization, Playbutton, LLC has focused primarily on the development of its management and staff and the distribution of the Playbutton product through three vertical markets, consisting of music, brands and special events. Playbutton, LLC commenced revenue producing operations in late September 2011 and from inception through December 31, 2012 has generated $1,049,588 of sales and an accumulated deficit of $1,066,694. Approximately 59% of Playbutton, LLC's sales have been generated by in-bound contacts from brands and recording artists and labels, and approximately 55% of the company's revenue has been generated from European clients despite the company's lack of a physical presence in Europe.

Results of Operations for the year ended December 31, 2012 and for the period September 8, 2011 (inception) through December 31, 2011

	Year Ended December 31, 2012	September 8, 2011 (inception) through December 31, 2011
Net sales	$ 683,463	$ 366,125
Gross profit	$ 157,347	$ 58,995
Operating expenses	$ 1,202,959	$ 80,888
Loss from operations	$ (1,045,612)	$ (21,893)
Other income (expense)	$ 533	$ 278
Net loss	$ (1,045,079)	$ (21,615)
Loss per common share – basic and diluted	$ (0.29)	$ (0.01)

Revenue

We had net sales for the year ended December 31, 2012 and for the period September 8, 2011 (inception) through December 31, 2011 of $683,463 and $366,125 respectively. The increase in sales is primarily due to the company operating for a full calendar year during 2012 as compared to an abbreviated four months in 2011. At this time, we are marketing our new products and are in the infancy stage of the revenue generating cycle.

Gross Profit

Gross profit for the year ended December 31, 2012 and for the period September 8, 2011 (inception) through December 31, 2011 was $157,347 and $58,995, respectively. During the year ended December 31, 2012, sales increased $317,338 as compared to the period September 8, 2011 through December 31, 2011. The increase in sales along with an increase in product selling prices and lower production costs positively impacted our gross profit for the year ended December 31, 2012.

Operating Expenses

Operating expenses for the year ended December 31, 2012 were $1,202,959, as compared to $80,888 for the period September 8, 2011 (inception) through December 31, 2011.The increase is primarily related to approximate increases in the following operating expenses: payroll and payroll related expenses of $172,000, stock based compensation in the amount of $710,000, legal and professional fees in the amount of $131,000, and general and administrative related expenses of $109,000. In addition, the company incurred increased operating expenses due to operating for a full calendar year during 2012 as compared to an abbreviated four months in 2011.

Loss from Operations

Loss from operations for the year ended December 31, 2012 was $(1,045,079), as compared to $(21,615) for the period September 8, 2011 (inception) through December 31, 2011. The increase in loss from operations was primarily attributable to the operating expenses as detailed above.

Other Income (Expenses)

Other Income (Expenses) for the year ended December 31, 2012 was $533, as compared to $278 for the period September 8, 2011 (inception) through December 31, 2011. Other income consisted of interest income and miscellaneous income.

Net Loss

Net Loss for the year ended December 31, 2012 was $(1,045,079) or loss per share of $(0.29), as compared to a net loss of $(21,615) or loss per share of $(0.01), for the period September 8, 2011 (inception) through December 31, 2011. The increase in net loss was primarily attributable to the operating expenses and other income (expenses) as detailed above.

Inflation did not have a material impact on our operations for the period.

Liquidity and Capital Resources

As of December 31, 2012, we had approximately $2,107,294 of working capital. We believe that our working capital on hand will be sufficient to fund our plan of operations over the next twelve months. However, there can be no assurance that we will not require additional capital within the next twelve months. For example, to date, we have been able to finance the production of our Playbutton products by way of upfront payments received from our customers at the time of their placement of a purchase order. We believe that we will continue to be able to obtain advance deposits sufficient to fund production of non-retail purchase orders, however there can be no assurance that this practice will not change as result of adverse economic conditions impacting our customers or otherwise. Also, in the event that we are able to secure a large retail order, for example an order for Playbutton music albums for distribution through Walmart, Target or the like, the retailer is unlikely to provide an adequate advance to build the required inventory. In the event we are no longer able to obtain advance deposits from non-retail customers or we acquire a large retail order, we will require additional capital in order to finance the production of product inventory. We would endeavor to acquire the required capital through commercial credit facilities, however there can be no assurance we would qualify for commercial debt financing on terms acceptable to us or at all. If commercial debt financing is unavailable, we would endeavor to acquire the additional capital through the sale of our debt or equity securities, the success of which there can be no assurance.

Our plan of operations over the next twelve months is to develop and implement a comprehensive sales and marketing infrastructure and strategy. Initially, we intend to hire a vice president of sales and partnerships, and under their supervision build out separate internal sales and marketing team. Since 55% of our revenue currently comes from Europe, we also intend to hire an external commission based European sales force. We have allocated approximately $450,000 of our working capital on hand towards the development and implementation of a comprehensive sales effort and marketing infrastructure, campaigns, partnerships and promotions.

We also intend to pursue strategic opportunities to grow our business both organically and through acquisition. We intend to explore alliances and possible acquisitions of complementary businesses. We also intend to develop capabilities to capture key user information on behalf of our B2B clients for their use in delivering targeted content to consumers.

The following table summarizes total current assets, liabilities and working capital at December 31, 2012 and December 31, 2011.

	December 31, 2012	December 31, 2011
Current Assets	$ 2,177,837	$ 284,544
Current Liabilities	(70,543)	(55,909)
Working Capital (Deficit)	$ 2,107,294	$ 228,635

Net Cash Provided by (Used in) Operating Activities

Net cash provided by (used in) operating activities for the year ended December 31, 2012 and for the period September 8, 2011 (inception) through December 31, 2011 was $(350,014) and $24,280, respectively. The net loss for the year ended December 31, 2012 and for the period September 8, 2011 (inception) through December 31, 2011 was $(1,045,079) and $(21,615), respectively. The increase in cash used in operating activities for the year ended December 31, 2012 as compared to the period September 8, 2011 (inception) through December 31, 2011, was primarily for payroll and payroll related expenses, legal and professional fees, royalties, advertising and travel related expenses.

Net Cash Provided by Financing Activities

Net cash provided through all financing activities for the year ended December 31, 2012 and for the period September 8, 2011 (inception) through December 31, 2011, was $2,207,585 and 256,824, respectively. During the year ended December 31, 2012 this consisted of net proceeds of $2,213,599 provided through the issuance of common stock. During the period September 8, 2011 (inception) through December 31, 2011 this consisted of net proceeds of $250,000 provided through the issuance of common stock and $6,824 in proceeds from related party loans to the company.

During the year ended December 31, 2012 related party loans in the amount of $6,374 were repaid.

Off-Balance Sheet Arrangements

We do not have any off-balance sheet financing arrangements.

PROPOSED BUSINESS

General

We connect global brands with their customers and fans by integrating technology, music, art and unique content. Our consumer electronic products provide brands with a new and dynamic marketing platform that has already received extensive media and brand recognition. Our core product, the Playbutton, is a patent-protected fully customizable music player housed in a branded, wearable button. This unique platform enables consumers to be mobilized brand advocates by mixing digital technology with physical brand marketing. As of the date of this prospectus, we have sold over 123,000 Playbuttons to over 30 business clients, including Coca Cola, Giorgio Armani, Hugo Boss, Gap, Diane Von Furstenberg, Becks Beer, Swarovski, Zara, Barneys New York, Bloomingdales, Top Man and artists and record companies including Justin Bieber, Lady Gaga, Florence + The Machine, Chiddy Bang, The xx, Ingrid Michaelson, Owl City, Belle and Sebastian, Universal Music Group, Warner Music Group and Sony. From our inception in September 2011 through December 31, 2012, we have generated approximately $1,019,986 in revenue from the sale of our Playbuttons.

The Playbutton, in its physical form, is a low cost MP3 digital music player with the characteristics and quality of an iPod Shuffle. The Playbutton is unique in that it comes in the form of a wearable button that can be pinned to your shirt or jacket. The button is customizable to offer the customer the opportunity to either promote its brand name or logo in the case of major retailers and other commercial enterprises, as in the case of Giorgio Armani, Gap and Coca Cola, or promote the artist whose music is featured on the device, as in the case of Justin Bieber, Lady Gaga, Florence + the Machine and other major recording artists. We manufacture our Playbutton device according to the specifications and customized details of our customers. The Playbutton device can be produced with up to 16 GB of memory, thereby allowing artist, brands and others to also offer video content by way of the device in addition to music. We believe that the Playbutton represents a unique opportunity for artists and brands to engage in self-promotion and others to engage in marketing or self-expression through a personalized offering of digital music and video. The uniqueness of the Playbutton device is underscored by the fact as of the date of this prospectus approximately 59% of our sales have been generated by in-bound contacts from brands and recording artists and record labels. As well, 55% of our revenue has been generated from European clients even though our physical presence is solely in the US. In addition, we have direct access to a network of influential entertainment networks, music brands and talent that we have taken, and will continue to take, advantage of in the growth of our business.

We initially intend to distribute the Playbutton through three vertical markets, consisting of music, brands and special events. For *music*, our Playbutton represents a new medium to distribute and market albums, mix-tapes and merchandise, allowing fans to once again physically share their music while also embracing the digital future of the industry. For *brands*, our Playbutton and the music and other digital content loaded onto the Playbutton is a unique and stylish way for major brands to promote brand identity and loyalty, by making each user a walking billboard and advocate. This peer-to-peer marketing allows for increased brand recognition through its targeted spread. For *special events*, our Playbutton allows corporations, conventions and smaller groups to create a unique, personalized item to distinguish themselves from all others. This may be manifested through a corporate or convention "giveaway" of a specialized musical or video presentation or commemoration, a couple's picture and songs for their wedding, a badge to show pride in a little league team, a memento for a sweet 16 birthday, a reunion souvenir or a way to identify with voters for election campaigns. With many companies trying to provide a unique offering to show self-expression, pride and loyalty, we believe the Playbutton is uniquely positioned to succeed across each of these markets.

Market

We have focused our initial efforts primarily on B2B relationships and have recently expanded into the B2C market through an e-commerce platform. The B2B market includes musicians worldwide and global brands. Within the music vertical, we have focused on partnering with the top record labels and pop artists with strong followings and a global imprint including Justin Bieber, Lady Gaga, Florence + The Machine, Chiddy Bang, The xx, Ingrid Michaelson, Owl City, Belle and Sebastian, Universal Music Group, Warner Music Group and Sony. With these partnerships, we have targeted middle school through college ages (12-22 year olds). We believe members of this age group are early adopters of trends, tech savvy, pop culture driven and have the top priority of fitting in with their peers, which makes them potential market drivers. Based on our internal research, the majority of this demographic do not own their own credit cards which are needed for digital downloads (e.g., iTunes), therefore their parents are purchasing the majority of their albums. Given this, we see a significant trend of young music fans purchasing physical albums (84% of Justin Bieber album purchases were in physical format in 2011).

In 2011, there were 413 million albums sold in the US for approximately $6 billion. Of that amount, premium vinyl album sales increased by 39% from 2010 to 2011. Since premium purchasers are believed to be less price sensitive and are actively seeking a higher valued product, we believe that value is not about price but about the balance between price and benefits. Our internal research suggests that with digital having no physical tangibility, the 'super fan' is still seeking to buy a physical or premium format of music. We believe the Playbutton provides recording artists and their labels with a unique opportunity to reach these premium purchasers who are looking for a special fan experience.

In the brand space, we have partnered with top trendsetting global corporations and fashion brands, including Coca Cola, Giorgio Armani, Hugo Boss, Gap, Diane Von Furstenberg, Becks Beer, Swarovski, Zara, Barneys New York, Bloomingdales and Top Man. We believe that by situating the Playbutton as a premium product through these brand partnerships has made its value significantly more sought after by all and, thus, the brand-marketing opportunity for Playbutton is the area of greatest potential. According to Zenith Optimedia, global advertising expenditures rose 8.8% in the first quarter of 2011 to $118 billion and a projected $465 billion for the year.

In the B2C, or special event, segment, we built a simple e-commerce platform that allows consumers to build and order their own customized Playbutton on-line. Our e-commerce site went live in June 2012. We intend to develop a more robust e-commerce platform which we believe will provide us with a high-margin, turn-key sales vertical with significant potential. For example, according to Weddingindustrystatistics.com, the high-end wedding industry alone grossed $9 billion in 2011, with 85,000 high-end weddings taking place with an average spent of $100,000 and averaged 204 attendees per wedding. Also, a February 2011 study conducted by PricewaterhouseCoopers, LLP on behalf of the Convention Industry Council estimates that in 2009 alone there were 1.8 million conventions, trade shows and other corporate and business meetings in the U.S. attended by 205 million participants which resulted in approximately of $31.1 billion of expenditures on meeting related commodities.

Goals and Strategy

Our goal is to become a leading content and branding company in the consumer technology space. By starting with the core offering of the Playbutton physical music player, and then complementing the Playbutton with a robust online advertising platform, customizable e-commerce capabilities and strategic acquisitions, we believe that we can become a definitive branding company across brands, musicians and special event markets.

The first phase of our company, from late-2011 through 2012, sought to demonstrate the markets for the Playbutton product. With a small team focused on supply chain development, intellectual property acquisition, key strategic partnerships, and quality control, we drove Playbutton sales of approximately $1,019,986 from late September 2011 to December 31, 2012 with orders from leading artists, corporations and fashion brands. We believe that the proof of concept and adoption for the product has been demonstrated, and a strong supply chain has been established to provide adequate sources of supply, significant scalability, a high-quality manufactured good and robust customization options.

Between December 2012 and May 2013, we raised $2,257,050 of net proceeds from the private placement sale of our securities. We intend to use a portion of the proceeds from that offering to finance an aggressive growth strategy based on strategic relationships with major distribution outlets and the creation of a commission-based sales force to pursue new markets, including European and Latin American expansion, and the hiring of an expanded leadership team with industry experience. Our goal is to deveop Playbutton to become a household name and product line connecting brands with their customers and fans. During this period, we intend to pursue the development of our product catalogue and the licensing and acquisition of complementary businesses.

Products and Service

The Playbutton is a fully customizable music player in a branded, wearable button. In its physical form, the Playbutton is a low cost MP3 digital music player, with the characteristics and quality of an iPod Shuffle, that can also hold digital video and audio content. The Playbutton is built to order and customizable according to the customer's needs. Each Playbutton comes with:

- Flash memory of between 128MB (approximately one hour of music) to 16GB (approximately 250 hours of music, thousands of pictures and even video content);
- Battery life of up to six hours;
- A USB cord providing connectivity to a personal or notebook computer for purposes of recharging the battery and transferring music and other digital files between the Playbutton and computer;
- Controls for play/pause, volume, forward and back; and
- A fully customizable button image and box artwork.

The standard Playbutton comes with 128MB or 2GB of flash memory, depending on customer specifications, which allows for one to 36 hours of music, respectively. For those customers who wish to use the Playbutton to provide video content, we can provide up to 16GB of memory. The Playbutton can come loaded with digital content (e.g., music, video or audio) or with no content for those customers who wish to load their own content or allow their end-users to do so. The device can be "locked" so that the pre-loaded digital content cannot be erased or added to, as in the case of record labels who intend that the Playbutton serve as a music album. Or it can be left in an "open" format so that any pre-loaded content can be erased, added to or replaced by simply dragging and dropping files to and from your computer. For those customers that utilize the Playbutton to offer exclusive video content, the device when attached to a computer by way of the USB cord will allow the user to run the video file on their personal or notebook computer.

For fans, the Playbutton enables music lovers to listen to their favorite artists' albums, show their pride and gain access to exclusive content all through the Playbutton device. For artists, Playbutton provides a new creative outlet and a way to connect with fans combining the visceral nature of music with the future of technology. In the future, we intend to develop a platform that will allow artists to post real-time content, contests or exclusive campaigns to their own Playbutton web-page granting their Playbutton fans exclusive access to a whole new realm of content. For advertisers, Playbutton provides a platform to relevantly connect their brand directly with their target markets in a creative and socially engaging way that can enhance brand awareness and higher levels of brand loyalty.

We initially intend to distribute the Playbutton through three vertical markets, consisting of music, brands and special events, as follows:

Music. The "Album" Playbutton is a complete music album from an individual artist with all songs pre-loaded and either locked on the device or in an open format for sharing with friends and moving from your Playbutton to your computer. The product is retailed on average between $17.99 and $25.99 per button, but has sold as high as $50.00 per button, and varies according to retail outlet and stakeholder preferences. Prior to downloadable music, MP3 players and streaming online, songs were listened to in complete album form either as a record, tape or CD. Listeners were encouraged to listen to full albums instead of skipping over tracks they didn't immediately connect with. By providing the complete album in a locked format it allows listeners to once again discover the subtleties of the songs they had initially skipped over and the complete work of art.

As an example of the versatility of the Playbutton as an "album", when global pop star, Justin Bieber, released his sophomore album, "Believe", in June 2012, he used the Playbutton not only as an innovative platform for the album but also as a pre-release marketing tool prior to the launch of the much anticipated album. Bieber's fan club designed and purchased Playbuttons that included on the button the same artwork as the Believe album cover. The Playbutton was delivered up to one week before the album release and came with no music pre-loaded on the device. Fans were encouraged to put the already released album single and their favorite Bieber hits on their Playbutton and, on the album release day, those who had the "Believe" Playbutton were able to easily download, without further charge, the entire album to their Playbutton with their unique redemption code received with each "Believe" Playbutton. By wearing the "Believe" pre-release Playbutton, fans could show their pride, build their sense of community and promote their favorite artist's new album to their friends. Each super fan became a walking advertisement for the upcoming album release, thus creating awareness and promotion in Bieber's key demographic.

Brand. The "Brand" Playbutton can be customized on a case-by-case basis including customizable artwork, button size, memory space and open or closed source. The price is on a sliding scale based on quantity and product customization with a minimum wholesale price of $7.35 per button and a maximum of $10.55 per button. We believe there are significant marketing possibilities for the "Brand" Playbutton. Professional sports teams can hand out team issued Playbuttons at games. Fashion brands can give away Playbuttons with a purchase of an item. Financial firms can gift them as holiday presents to their employees. Universities can sell them at the bookstore. Retail stores can sell them at the checkout counter. Movies can hand them out at red carpet previews.

As an example of the "Brand" Playbutton, during the 2011 holiday season, Barneys New York dedicated an entire floor of its Madison Avenue flagship store for a specific artist, Lady Gaga. Working with the Barneys New York team, a sprawling fantasyland, reflecting Gaga's interpretation of Santa's Workshop, was fully stocked with all of her favorite things from around the world, including her limited edition Playbutton. Each Playbutton retailed for $50 and was a re-release of Lady Gaga's blockbuster album, "Born This Way", featuring additional bonus tracks. This Playbutton was kept in its locked format to keep the exclusivity of this collector's item.

Specialized Events. The "Specialized Events" or "Create Your Own" Playbutton is an open source MP3 Playbutton where you can customize your own button artwork. Simply upload an image and edit it on our website. This Playbutton is perfect for conventions, trade shows, corporate events, weddings, birthday parties, youth sports teams, etc. The "Specialized Events" product is priced from $10.99 - $21.99 per Playbutton (depending on product specifications) with a minimum required purchase of 25 units. We will seek to decrease our minimum order quantity over time allowing individuals to customize one-off Playbuttons for a significant other, as postcards or simply to capture a memory or time-period.

As an example of the "Specialized Events" Playbutton, in conjunction with her annual DVF awards, iconic designer and philanthropist, Diane Von Furstenberg, curated the 'Proud to be Woman Vol. 3', Playbutton to benefit Vital Voices. The awards aimed to raise awareness around various women's causes and honored Oprah Winfrey, Jessica Alba, Fran Lebowitz and Nancy Pelosi, all of whom were gifted a custom-designed Playbutton. The world-famous designer then extended the invitation to help celebrate International Women's Day by making the special-edition Playbuttons available for sale online and in DVF stores across the globe for $28.00.

As our brand recognition and relationships with recording labels grow, we believe we will have the opportunity to market our Playbutton devices as a music distribution device in direct competition with CDs. In addition, we will pursue the distribution and sale of our device as a low cost, open source MP3 player in direct competition with the iPod Shuffle and other entry-level digital music devices.

Marketing

The Playbutton is inherently a branding platform. Given this, we aim to market our product through our partnerships with influential artists and global brands. By leveraging their following and fan base, we can extend our reach far beyond our own Playbutton supporters in a low cost way. As an early example, Justin Bieber released his album on Playbutton and recently posted a video of Playbutton (that aired on Fox News) to his Facebook following of over 45 million fans. By leveraging his enormous fan base, in one day we encountered 40 times the number of daily views averaged on our website.

We also intend to develop a robust online and social media presence to build a loyal user community. By growing our user base through our partner clients, we will engage customers through their favorite artists or brands. We also intend to hire a vice president of marketing to directly work with external PR and marketing partners to create strategic campaigns in our key markets. Our campaigns will be focused on our three verticals within our key demographic and consist of sponsorships, partnerships and events using our brand and product in unique ways. As well, we will be hiring a commission based direct sales force and bring on strategic advisors to focus on targeted global brands, artists and retail outlets. As part of our distribution strategy, we are developing several alternative distribution channels too, including agents and resellers for various industries like weddings and private events as well as college campus outreach. Agents and resellers will be independent individuals and organizations, respectively, selling our products for revenue-based commissions.

Manufacturing

Our Playbutton device is manufactured by outsourcing partners located in China. We work closely with two factory partners based in Shenzhen, China. We also have a small team on the ground in China, which oversees all production, sourcing and product engineering. One of our factory partners sources, builds and produces large orders starting at 1,200 units and our other factory partner sources, builds and produces our smaller orders ranging from one-off Playbuttons to 1,199 unit orders. We also work with a third-party inspection agency to ensure a high-quality product with defect rate of one-in-1,000. We also have engaged a logistics partner, also based in China, to oversee on-time delivery and cost savings efforts. With a front to back lead-time of three weeks on virtually any production size, we believe we have the capacity to fulfill orders as small as one Playbutton and as large as hundreds of thousands within a month turnaround, with the potential to scale as we grow.

The components that make up approximately 72% of our cost of goods are found in the battery, PCBA (circuit board) and flash memory card. While these components are readily available from a number of suppliers, the cost of each component has historically been subject to significant price fluctuations based on supply and demand. We have not entered into any agreements for the supply of components and we do not expect to until such time as our sales growth allows us to purchase in larger quantities on a regular basis thus reducing costs farther.

Competition

The Playbutton is a multi-faceted device that competes on several levels. We intend to focus our marketing efforts on the Playbutton as a unique marketing and branding tool for artist and brands. In addition, the Playbutton's appeal as a fashionable and customizable music/video player allows it to compete as a promotional or gift product. Finally, the Playbutton can also serve as a music distribution device.

Even though the Playbutton is unique in that it is positioned to span over three different verticals, each of our target markets are highly competitive and we will be confronted by competition in all areas of our business. In addition, the great majority of our competitors have far greater experience and resources than we do. In addition, the marketing of any product or service that, like the Playbutton, relies on the element of fashion and style, is subject to intense competition from other products and services that seek to influence and respond to evolving styles, trends and personal tastes. As a music player, the Playbutton must compete with well-established music player devices, most importantly the iPod and iPod Shuffle devices manufactured by Apple, Inc., as well as smartphones, virtually all of which can operate as a music player device. As a music distribution device, the Playbutton will have to compete directly with a well-established music distribution industry, including traditional CDs and downloadable music content such as Apple's iTunes Store.

Intellectual Property and Proprietary Rights

We own three U.S. design patents and one U.S. utility patent for a portable media player in the form of a button, including the U.S. Patent No.D645,473 issued on September 9, 2011, U.S. Patent No. D657,775 issued on April 17, 2012, U.S. Patent No.D669,500 issued on October 23, 2012, a U.S. utility patent which was allowed in March 2013 but for which no patent number has been issued as of the date of this prospectus. We also have applied for three additional design and utility patents in the U.S. We have filed an international patent application under the Patent Cooperation Treaty and applied for a utility patent in Canada. We also own the U.S. and European registered trademarks for the mark "Playbutton".

We acquired our patents, patent applications and trademarks from Parte, LLC pursuant to an Intellectual Property Purchase Agreement dated October 15, 2012 between us and Parte. Parte is a 22.5% shareholder of our company and Parte's controlling principal is Nick Dangerfield, a member of our board of directors and the inventor of the Playbutton. We acquired all of the intellectual property relating to the Playbutton from Parte in consideration of our issuance of 892,375 shares of our common stock. In addition, we issued to Parte an irrevocable, royalty-free license to manufacture and sell Playbuttons in Japan, South Korea and Taiwan.

Government Regulation

Our business is subject to federal, state and international laws relating to the manufacture and sale of electronic devices and the distribution of proprietary content.

Employees

As of the date of this prospectus, we employ seven people on a full-time basis, including our chief executive officer, a director of client relations, a director of client relations, an operations coordinator and two employees in Asia who oversee our component sourcing, product engineering and contract manufacturing operations. We also employ three part time staff members, including a controller, a bookkeeper and a retained external salesperson. We intend to add a vice president of sales and partnerships and a commission based external sales force in Europe during the next twelve months.

Property

We currently sublease 500 square feet in New York, New York on a month-to-month basis from a non-profit organization affiliated with our largest shareholder at the lease rate of $1,500 per month.

Litigation

There are no pending legal proceedings, other than routine litigation incidental to our business, to which we or our properties are subject.

MANAGEMENT

Set forth below are our directors and officers:

Name	Age	Position
Mark Hill	61	Chairman of the Board
Adam Tichauer	29	President, Chief Executive Officer and Chief Financial Officer
Adam Braun	29	Director
James Canton, Ph.D.	60	Director
Nick Dangerfield	39	Director

Mark Hill has served as our chairman of the board since December 18, 2012. Mr. Hill is a licensed attorney and has been engaged in the private practice of law since September 2006, most recently as a partner with the Fort Worth, Texas law firm Myers Hill. Between 1997 and 2006, Mr. Hill served in various senior officer positions with RadioShack Corporation (formerly Tandy Corporation), most recently as senior vice president and chief business development and strategy officer. Mr. Hill was responsible for product development and innovation as well as worldwide manufacturing during a portion of his tenure with RadioShack. We believe that Mr. Hill is qualified to serve on our board of directors because of his considerable knowledge and experience in the areas corporate leadership and business development.

Adam Tichauer has served as our president, chief executive officer and chief financial officer since December 18, 2012. Mr. Tichauer has also served as president and chief executive officer of Playbutton, LLC since its inception in September 2011. From April 2007 to May 2008, Mr. Tichauer served as a client relationship manager with Thomson Reuters. From June 2008 to December 2008, Mr. Tichauer served as an associate business analyst with Knight Capital Group. From January 2009 to October 2009, Mr. Tichauer served as the founder and president of The Athlete's Financial Advisor, a full service private wealth management firm solely for the professional athlete. From November 2009 to September 2011, Mr. Tichauer served as a director at Chelsea Piers BlueStreak, a sports-specific training center located in New York City. Since October 2008, Mr. Tichauer has served as president of the New York leadership council of Pencils of Promise, a non-profit organization devoted to building schools and increasing educational opportunities in the developing world.

Adam Braun has served as a member of our board of directors since December 18, 2012. Mr. Braun has also served as a director of Playbutton, LLC since its inception in September 2011. Since September 2011, Mr. Braun has served as a partner of Silent Media Group, where he leads the vetting and execution of the company's transactions in the consumer technology, brand creation and startup spaces. From March 2010 to the present, Mr. Braun has also served as chief executive officer of Pencils of Promise, a non-profit organization founded by Mr. Braun devoted to building schools and increasing educational opportunities in the developing world. From July 2007 to March 2010, Mr. Braun served as a consultant to Bain & Company, a global management consulting firm where he represented Fortune 500 companies within consumer goods, retail, financial services, and private equity. We believe that Mr. Braun is qualified to serve on our board of directors because of his extensive experience and knowledge in the areas of the music industry and branding.

James Canton, Ph.D. has served as a member of our board of directors since December 18, 2012. Dr. Canton is a serial entrepreneur, adviser and social scientist. Dr. Canton is the chairman and chief executive officer of the Institute for Global Futures, a think tank he founded in 1990 that advises global Fortune 1000 companies and governments on innovation and trends. He serves on the board of directors of AirTouch Communications, Inc., Student Loan Finance Corporation Inc., IKOR, and 800 Commerce, Inc. Previously Dr. Canton was an executive at Apple Computer and served on the original Mac team in 1983 as a business and strategic planning executive, where he worked on the introduction of the Macintosh Computer, artificial intelligence and next generation computing applications for business, medicine and science . He was also a partner in an investment banking firm, Swiss Occidental AG, and served on the advisory boards of MIT's Media Lab and Motorola Corporation. Dr. Canton is the author of "Technofutures" and "The Extreme Future." We believe that Dr. Canton is qualified to serve on our board of directors because of his considerable knowledge and experience in the areas of technology and business management.

Nick Dangerfield has served as a member of our board of directors since December 18, 2012. Mr. Dangerfield is the developer of the Playbutton concept and the inventor on the design patents relating to the product, and has also served as a director of Playbutton, LLC since its inception in September 2011. Since July 2010, Mr. Dangerfield has served as the president and principal owner of Parte, LLC, which will operate as a licensee of the Playbutton business in Japan, Taiwan and South Korea. From October 2006 to July 2010, Mr. Dangerfield served as director of foreign business for Powershovel, Ltd., a Tokyo-based business engaged in the design, planning and sale of cameras and accessories. Prior to October 2006, Mr. Dangerfield practiced as a mergers and acquisitions lawyer in a number of European countries. We believe that Mr. Dangerfield is qualified to serve on our board of directors because of his extensive knowledge of our product, having been the inventor of the Playbutton and related intellectual property, and his knowledge and experience in the in the areas of the product development.

Executive Compensation

The following table sets forth the compensation paid by us to our chief executive officer and to all other executive officers for services rendered during the fiscal years ended December 31, 2012 and 2011. In reviewing the table please note that the reported compensation includes all amounts paid by Playbutton, LLC and Playbutton Corporation.

Name and Position (a)	Year (b)	Salary (c)	Bonus (d)	Stock Awards (e)	Option Awards (f)	All Other Compensation (g)	Total (h)
Adam Tichauer, President and CEO	2012	60,231	–	14,765	–	–	74,996
	2011	13,615	–	–	–	–	13,615

The dollar amounts in columns (e) reflect the value of shares granting during the fiscal year ended December 31, 2012 in accordance with ASC 718, *Compensation-Stock Compensation*. Assumptions used in the calculation of these amounts are included in footnote (2) to our audited financial statements for the fiscal year ended December 31, 2012.

Narrative Disclosure to Executive Compensation Table

As of the date of this prospectus, Mr. Tichauer is our only executive officer. Mr. Tichauer is employed by us pursuant to an "at-will" arrangement. Mr. Tichauer's salary is $120,000 per year as of the date of this prospectus and he is also entitled to receive all health and other benefits made available to our employees generally. On March 1, 2012, our predecessor, Playbutton, LLC, granted to Mr. Tichauer 167 membership units of Playbutton, LLC pursuant to a unit award agreement. All of the membership units were subject to vesting and risk of forfeiture based on the failure of Mr. Tichauer to remain in the continuous employ of Playbutton, LLC through the vesting date. In connection with our acquisition of all of the outstanding membership units of Playbutton, LLC in exchange for our common shares in December 2012, Mr. Tichauer received 199,659 shares of common stock and agreed that all such shares would remain subject to the vesting and risk of forfeiture provisions of his unit award agreement. Pursuant to the unit award agreement, none of the 199,659 shares of our common stock held by Mr, Tichauer have vested. Provided that he remains in the continuous employment of our company, 132,840 shares will vest on October 1, 2013 and an additional 5,568 shares shall vest each month thereafter. The executive compensation table above reflects in column (e) the value of the 199,659 share grant as of the date of grant based on the assumption that Mr. Tichauer will remain in our employment through the last vesting date and that all such shares shall eventually vest.

2012 Director Compensation Table

Name (a)	Fees Earned (b)	Option Awards (c)	All Other Compensation (d)	Total (e)
Mark Hill	$ 10,000	$ 90,670	$ –	$ 100,670
Adam Braun	$ –	$ –	–	$ –
James Canton	$ –	$ –	$ –	$ –
Nick Dangerfield	$ –	$ –	–	$ –

The dollar amounts in columns (c) and (e) reflect the values of equity awards as of the grant date, in accordance with ASC 718, *Compensation-Stock Compensation,* and, therefore, do not necessarily reflect actual benefits received by the individuals. Assumptions used in the calculation of these amounts are included in footnote (8) to our audited financial statements for the year ended December 31, 2012.

Narrative Disclosure to Director Compensation Table

We have agreed to compensate our chairman of the board, Mark Hill, for his services as chairman at the rate of $40,000 per year. In connection with his appointment, we also agreed to grant Mr. Hill an option to purchase 150,000 shares of our common stock, at an exercise price of $1.00 per share. The option vests in three 50,000 share installments on each of the first three anniversaries of his appointment to our board. We have not agreed to compensate any other member of our board for their service as a director.

All of our directors will receive reimbursement for out-of-pocket expenses for attending board of directors meetings. In the future, our outside directors may receive an attendance fee for each meeting of the board of directors or other forms of compensation. From time to time, we may also engage certain future outside members of the board of directors to perform services on our behalf and we will compensate such persons for the services which they perform.

Outstanding Equity Awards at December 31, 2012

	Stock Awards		
Name (a)	Number of Shares or Units of Stock That Have Not Vested (b)		Market Value of Shares or Units of Stock That Have Not Vested (c)
Adam Tichauer, CEO	199,569	$	199,569

Narrative Disclosure to Equity Award Table

Mr. Tichauer holds 199,659 shares of common stock received in connection with a compensatory equity grant in March 2012. All such shares are subject to vesting and risk of forfeiture pursuant to a unit award agreement. Pursuant to the unit award agreement, and provided that Mr. Tichauer remains in the continuous employment of our company, 132,840 shares will vest on October 1, 2013 and an additional 5,568 shares shall vest each month thereafter. The shares have been valued as of December 31, 2012 at $1.00 per share, based on the price per share of our private placement of securities underway at such time.

Compensation Committee Interlocks and Insider Participation

Our board of directors has not established a compensation committee and as of the date of this prospectus all decisions and matters relating to executive compensation are handled by our board. No member of our board of directors is employed by us or our subsidiary. None of our executive officers serve on the board of directors of another entity, whose executive officers serves on our board of directors. None of our officers or employees participate in deliberations of our board of directors concerning executive officer compensation.

Limitation of Liability of Directors and Indemnification of Directors and Officers

The Delaware General Corporation Law provides that corporations may include a provision in their certificate of incorporation relieving directors of monetary liability for breach of their fiduciary duty as directors, provided that such provision shall not eliminate or limit the liability of a director (i) for any breach of the director's duty of loyalty to the corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) for unlawful payment of a dividend or unlawful stock purchase or redemption, or (iv) for any transaction from which the director derived an improper personal benefit. Our certificate of incorporation provides that directors are not liable to us or our stockholders for monetary damages for breach of their fiduciary duty as directors to the fullest extent permitted by Delaware law. In addition to the foregoing, our bylaws provide that we may indemnify directors, officers, employees or agents to the fullest extent permitted by law and we have agreed to provide such indemnification to each of our directors.

The above provisions in our certificate of incorporation and bylaws and in the written indemnity agreements may have the effect of reducing the likelihood of derivative litigation against directors and may discourage or deter stockholders or management from bringing a lawsuit against directors for breach of their fiduciary duty, even though such an action, if successful, might otherwise have benefited us and our stockholders. However, we believe that the foregoing provisions are necessary to attract and retain qualified persons as directors.

Insofar as indemnification for liabilities arising under the Act may be permitted to our directors, officers and controlling persons pursuant to the foregoing provisions, or otherwise, we have been advised that in the opinion of the SEC, such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable.

Related Party Transactions, Promoters and Director Independence

On October 15, 2012, we entered into a Unit Exchange Agreement with Playbutton, LLC and the members of Playbutton, LLC pursuant to which the members of Playbutton, LLC agreed to transfer to us all of the issued and outstanding membership interests of Playbutton, LLC in exchange for our issuance of 3,384,079 shares of our common stock to the members of Playbutton, LLC. Upon the close of the transactions under the Unit Exchange Agreement, Playbutton, LLC became our wholly-owned operating subsidiary and the former members of Playbutton, LLC, as a group, become our controlling shareholders. Adam Braun and Nick Dangerfield, each of whom serve on our board of directors and collectively beneficially own 51.9% of our outstanding common shares, were the founders of Playbutton, LLC and collectively owned approximately 94% of Playbutton, LLC at the time of the close of the Unit Exchange Agreement. Adam Braun and Nick Dangerfield are considered to be our "promoters" as such term is defined by the SEC.

In connection with our acquisition of Playbutton, LLC, on October 15, 2012, Playbutton, LLC entered into an Intellectual Property Purchase Agreement with Parte, LLC, the owner of the patents, trademark and other proprietary rights relating to the Playbutton product. Parte is owned by Nick Dangerfield, the inventor of the Playbutton and a director and significant shareholder of our company. In September 2011, Playbutton, LLC had entered into a license agreement with Parte pursuant to which Parte granted Playbutton, LLC the exclusive rights to use the patents, trademark and other proprietary rights relating to the Playbutton product in all areas of the world other than Japan, Taiwan and South Korea. Pursuant to the Intellectual Property Purchase Agreement, Parte sold to Playbutton, LLC all right, title and interest in and to all patents, trademark and other proprietary rights relating to the Playbutton product in consideration of our issuance of 892,375 shares of our common stock to Parte. In addition, Playbutton, LLC entered into a License Agreement with Parte pursuant to which Playbutton, LLC granted to Parte, effective as of the close of the transactions under the Intellectual Property Purchase Agreement, an exclusive, perpetual and royalty free license to use the Playbutton intellectual property in Japan and a non-exclusive, perpetual and royalty free license to use the Playbutton intellectual property in Taiwan and South Korea.

On December 20, 2012, we entered into a consulting agreement with Parte, LLC to provide marketing and business development services. Parte is to be compensated $4,000 per month for its services. In addition, we compensated Parte $36,000 for consulting services provided during the period April 1, 2012 through December 31, 2012.

We sublease our office space on a month-by-month basis, at a lease rate of $1,500 per month, from a non-profit organization affiliated with Adam Braun, who serves on our board of directors and beneficially owns 29.4% of our outstanding common shares.

Except for the above transactions, we have not entered into, nor do we expect to enter into, any transactions of any value with any of our directors, officers, five percent stockholders, promoters or any of their family members or affiliates, including entities of which they are also officers or directors or in which they have a financial interest. We have, however, adopted a policy that any transactions that we might enter into with related parties or promoters will only be on terms consistent with industry standards and approved by a majority of the disinterested directors of our board.

We consider Mark Hill, Adam Braun and Dr. James Canton Ph.D. to be independent directors as such term is defined by the listing rules of the Nasdaq Stock Market.

PRINCIPAL STOCKHOLDERS

The table below sets forth the beneficial ownership of our common stock as of the date of this prospectus by:

- All of our directors and executive officers, individually;
- All of our directors and executive officers, as a group; and
- All persons who beneficially owned more than 5% of our outstanding common stock.

The beneficial ownership of each person was calculated based on 7,528,550 shares of our common stock outstanding as of the date of this prospectus. The SEC has defined "beneficial ownership" to mean more than ownership in the usual sense. For example, a person has beneficial ownership of a share not only if he owns it in the usual sense, but also if he has the power (solely or shared) to vote, sell or otherwise dispose of the share. Beneficial ownership also includes the number of shares that a person has the right to acquire within 60 days of the date of this prospectus, pursuant to the exercise of options or warrants or the conversion of notes, debentures or other indebtedness, but excludes stock appreciation rights. Two or more persons might count as beneficial owners of the same share. The address of each of the persons listed below is c/o Playbutton Corporation, 37 W. 28 th Street, 3rd Floor, New York, New York 10001.

In reviewing the table below, please note that:

- The shares attributable to Adam Braun are held of record by Silent Ventures, LLC, a limited liability company controlled by Adam Braun.
- The shares attributable to Nick Dangerfield are held of record by Parte, LLC, a limited liability company controlled by Mr. Dangerfield.
- The shares attributable Mary Clair Finney include shares held by record by RTCS, Ltd., of which Ms. Finney serves as president.
- The shares attributable to John Lemak include shares held of record by Sandor Capital Master Fund and JSL Kids Partners.
- The shares attributable to Julie Krupula include shares held of record by the Madeline Holmes Esping 2003 Trust, the Charlotte Marie Esping 2003 Trust, the William Perry Esping, Jr. 2003 Trust, Eminence Interests LP, and WPE Kids Partners, LP, each of which Ms. Krupula serves as the trustee or general partner.

Name	Number of Shares	Percentage Owned
Mark Hill	100	*
Adam Tichauer	-0-	-0-
Adam Braun	2,213,973	29.4%
Nick Dangerfield	1,694,307	22.5%
James Canton	241,482	3.2%
Mary Clare Finney	500,000	6.6%
John Lemak	400,000	5.3%
Julie Krupala	380,000	5.0%
Directors and executive officers as a group	4,149,862	55.1%

*Less than one percent.

DESCRIPTION OF SECURITIES

Common Stock

We are authorized to issue 25,000,000 shares of common stock. As of the date of this prospectus, there are 7,528,550 shares of our common stock issued and outstanding. Except as described below, there are no other agreements or outstanding options, warrants or similar rights that entitle their holder to acquire from us any of our equity securities.

Holders of shares of common stock are entitled to one vote per share on all matters to be voted upon by the shareholders generally. Shareholders are entitled to receive such dividends as may be declared from time to time by the board of directors out of funds legally available therefore, and in the event of liquidation, dissolution or winding up of the company to share ratably in all assets remaining after payment of liabilities. The holders of shares of common stock have no preemptive, conversion, subscription rights or cumulative voting rights.

Dividends

We do not anticipate the payment of cash dividends on our common stock in the foreseeable future.

Unit Warrants

Between October 2012 and April 2013, we conducted the private placement sale of 1,264,275 units of our securities at the offering price of $2.00 per unit. Each unit consisted of two shares of our common stock and one warrant to purchase an additional share of our common stock at an exercise price of $1.50 per share. As of the date of this prospectus, there are 1,264,275 unit warrants outstanding.

The unit warrants include customary anti-dilution provisions and “cashless exercise” or “net exercise” provisions that may be exercised by the holder at any time after the one year anniversary of the close of the minimum offering if at such time there is no effective registration statement covering the resale of the common shares underlying the warrant. The unit warrants are redeemable by us, at our option, at a price of $0.001 per warrant, upon not less than 10 days prior written notice to the holder provided that our common shares are publicly traded, the closing sales price of our common shares is at least $2.50 per share for 20 consecutive trading days and at the date of the redemption notice and during the entire redemption period there is an effective registration statement covering the resale of the common shares issuable upon exercise of the warrants. During the redemption period the warrants may be exercised by the holders of the warrants. The unit warrants also include customary “blocking” provisions prohibiting the holder from exercising the warrants to the extent that as a result of such exercise the holder would beneficially own more than 4.99% of our common shares (or, if such limitation is waived by the holder upon no less than 61 days prior notice to us, 9.99%).

Stock Incentive Plan

We have adopted the Playbutton 2012 Equity Incentive Plan providing for the grant of non-qualified stock options and incentive stock options to purchase shares of our common stock and for the grant of restricted share grants. We have reserved 1,200,000 shares of our common stock under the plan. The purpose of the plan is to provide eligible participants with an opportunity to acquire an ownership interest in our company. All officers, directors, employees and consultants to our company are eligible to participate under the plan. The plan provides that options may not be granted at an exercise price less than the fair market value of our common shares on the date of grant. As of the date of this prospectus, there are outstanding options which entitle their holders to purchase 150,000 shares of our common stock at an exercise price of $1.00 per share. All of the options are subject to vesting based on the holders’ continued service to Playbutton.

Conditional Stock Issuance

On March 1, 2012, our predecessor, Playbutton, LLC, granted to certain employees a total of 373 membership units of Playbutton, LLC pursuant to separate unit award agreements. All of the membership units were subject to vesting and risk of forfeiture based on the failure of the employees to remain in the continuous employ of Playbutton, LLC through the vesting date. At the time of the issuance of the compensatory units, the largest member of Playbutton, LLC, Silent Ventures, LLC, an investment vehicle owned and controlled by Adam Braun, agreed to protect the other members of Playbutton, LLC from dilution based on the compensatory grants by cancelling 373 membership units then held by Silent Ventures, LLC, provided, that if any of the compensatory membership units failed to vest and were forfeit, Silent Ventures, LLC would receive, for no consideration, a number of membership units equal to the compensatory units that were forfeit.

In connection with our acquisition of all of the outstanding membership units of Playbutton, LLC in exchange for our common shares in December 2012, all of the parties agreed that the restrictions and rights relating to the compensatory membership units would apply to the common shares issued by us in exchange for the compensatory membership units. Consequently, the recipients of the compensatory unit grants received a total of 296,000 shares of common stock and agreed that all such shares would remain subject to the vesting and risk of forfeiture provisions of their unit award agreement. In addition, we agreed that if any of such shares failed to vest and were forfeit, Silent Ventures, LLC would receive, for no consideration, a number of our common shares equal to the shares that were forfeit. As of March 31, 2013, 241,245 shares remain subject to vesting and risk of forfeiture and, consequently, Silent Ventures, LLC is eligible to receive up to 241,245 shares of our common stock in the event that all or any part of such shares fail to vest and are forfeit.

Transfer Agent

The transfer agent for our common stock is Nevada Agency and Transfer Company, 50 West Liberty Street Suite 880, Reno, Nevada.

LEGAL MATTERS

Certain legal matters with respect to the shares of common stock offered hereby will be passed upon for us by Greenberg Traurig, LLP, Irvine, California.

EXPERTS

Li and Company, PC has audited, as set forth in their report appearing elsewhere in this prospectus, our financial statements for the period from inception (September 8, 2011) through December 31, 2011 and as of and for the fiscal year ended December 31, 2012. We have included our financial statements in the prospectus in reliance on Li and Company, PC's report, given on their authority as experts in accounting and auditing.

AVAILABLE INFORMATION

Upon the effectiveness of our registration statement on Form S-1, of which this prospectus is made part, we will be subject to the informational requirements of the Securities Exchange Act of 1934 and, in accordance therewith, will file reports, proxy statements and other information with the SEC. Our reports, proxy statements and other information filed pursuant to the Securities Exchange Act of 1934 may be inspected and copied, at prescribed rates, at the Public Reference Room maintained by the SEC at 100 F. Street, N.E., Washington, D.C. 20549. The public may obtain information on the operation of the Public Reference Room by calling the SEC at 1-800-SEC-0330. In addition, the SEC maintains a Web site that contains reports, proxy and information statements and other information regarding registrants that file electronically with the SEC. The address of the SEC's Web site is http://www.sec.gov.

We have filed with the SEC a registration statement on Form S-1 under the Securities Act of 1933 with respect to the common stock offered hereby. As permitted by the rules and regulations of the SEC, this prospectus, which is part of the registration statement, omits certain information, exhibits, schedules and undertakings set forth in the registration statement. Copies of the registration statement and the exhibits are on file with the SEC and may be obtained from the SEC's Web site or upon payment of the fee prescribed by the SEC, or may be examined, without charge, at the offices of the SEC set forth above. For further information, reference is made to the registration statement and its exhibits.

Playbutton Corporation
December 31, 2012 and 2011
Consolidated Financial Statements

Index to the Consolidated Financial Statements

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders of
Playbutton Corporation
New York, New York

We have audited the accompanying consolidated balance sheets of Playbutton Corporation (the "Company") as of December 31, 2012 and 2011, and the related consolidated statements of operations, stockholders' equity and cash flows for the year ended December 31, 2012 and for the period from September 8, 2011 (inception) through December 31, 2011. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining on a test basis, evidence supporting the amount and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2012 and 2011, and the related consolidated statements of operations, stockholders' equity and cash flows for the year ended December 31, 2012 and for the period from September 8, 2011 (inception) through December 31, 2011 in conformity with accounting principles generally accepted in the United States of America.

/s/Li and Company, PC
Li and Company, PC

Skillman, New Jersey
May 14, 2013

Playbutton Corporation
Consolidated Balance Sheets

	December 31, 2012	December 31, 2011
Assets:		
Cash	$ 2,138,675	$ 281,104
Accounts receivable, net	20,548	–
Accounts receivable - related parties, net	9,488	–
Inventories	1,100	–
Prepaid expenses and other current assets	7,776	3,190
Due from related party	250	250
Total current assets	2,177,837	284,544
Total assets	**$ 2,177,837**	**$ 284,544**
Liabilities and Stockholders' Equity		
Liabilities:		
Accounts payable and accrued expenses	$ 70,093	$ 49,085
Due to related party	450	6,824
Total current liabilities	70,543	55,909
Commitments and Contingencies		
Stockholders' Equity		
Common stock, $0.0001 par value; 25,000,000 shares authorized; 7,500,000 and 3,384,079 shares issued and outstanding, respectively	750	338
Additional paid in capital	3,173,238	249,912
Accumulated deficit	(1,066,694)	(21,615)
Total Stockholders' Equity	2,107,294	228,635
Total Liabilities and Stockholders' Equity	**$ 2,177,837**	**$ 284,544**

See accompanying notes to the consolidated financial statements.

Playbutton Corporation
Consolidated Statements of Operations

	For the Year Ended December 31, 2012	For the Period from September 8, 2011 (inception) through December 31, 2011
Sales		
Product sales- net	$ 638,091	$ 366,125
Product sales related party- net	15,770	–
Shipping revenue	29,602	–
Total	683,463	366,125
Cost of sales	526,116	307,130
Gross profit	157,347	58,995
Operating expenses		
Compensation	903,813	21,629
Professional Fees	146,220	15,224
General and administrative expenses	152,926	44,035
Total operating Expenses	1,202,959	80,888
Loss from operations	(1,045,612)	(21,893)
Other income (expenses)		
Interest income	18	–
Miscellaneous income	953	278
Total other income (expense)	533	278
Net loss	**$ (1,045,079)**	**$ (21,615)**
Net loss per common share - basic and diluted	$ (0.29)	$ (0.01)
Weighted average common shares outstanding - basic and diluted	3,662,725	3,384,079

See accompanying notes to the consolidated financial statements.

Playbutton Corporation
Consolidated Statement of Members' and Stockholders' Equity
For the Period from September 8, 2011 (Inception) through December 31, 2012

	Member Interest	Common Stock Shares	Common Stock Amount	Additional Paid-In Capital	Accumulated Deficit	Stockholders' Equity
Balance September 8, 2011 (Inception)	$ 250,250	–	$ –	$ –	$ –	$ 250,250
Common stock issued to LLC members for LLC membership interests		3,384,079	338	(338)		
Reclassification of LLC member capital as additional paid-in capital	(250,250)			250,250		–
Stock issuance costs		–	–	–	–	–
Net loss					(21,615)	(21,615)
Balance, December 31, 2011	–	3,384,079	338	249,912	(21,615)	228,635
Common stock issued for cash		723,546	72	1,428		1,500
Common stock and warrants issued for cash		2,500,000	250	2,499,750		2,500,000
Common stock issued for intellectual property and compensation		892,375	89	703,102		703,191
Stock options issued for services				6,588		6,588
Stock issuance costs				(287,541)		(287,541)
Net loss for the year ended December 31, 2012					(1,045,079)	(1,045,079)
Balance, December 31, 2012	**$ –**	**7,500,000**	**$ 750**	**$ 3,173,238**	**$ (1,066,694)**	**$ 2,107,294**

See accompanying notes to the consolidated financial statements.

Playbutton Corporation
Consolidated Statements of Cash Flows

	For the Year Ended December 31, 2012	For the Period from September 8, 2011 (inception) through December 31, 2011
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$ (1,045,079)	$ (21,615)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:		
Share-based compensation	709,779	–
Changes in operating assets and liabilities:		
Accounts receivable	(20,548)	–
Accounts receivable - related party	(9,488)	–
Inventories	(1,100)	–
Prepaid expenses and other assets	(4,586)	(3,190)
Accounts payable and accrued expenses	21,008	49,085
Net Cash Provided by (Used in) Operating Activities	(350,014)	24,280
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issuance of common stock	2,501,500	250,000
Stock issuance costs	(287,541)	–
Proceeds from related party loans	–	6,824
Repayment of related party loans	(6,374)	–
Net Cash Provided By Financing Activities	2,207,585	256,824
Net Change in Cash	1,857,571	281,104
Cash - Beginning of Period	281,104	–
Cash - End of Period	$ 2,138,675	$ 281,104
SUPPLEMENTARY CASH FLOW INFORMATION:		
Income taxes paid	$ –	$ –
Interest paid	$ 438	$ –
SUPPLEMENTARY DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Purchase of intellectual property for company common stock	$ –	$ –
Common stock issued for note receivable	$ –	$ 250

See accompanying notes to the consolidated financial statements.

Note 1 - Nature of Operations

Playbutton Corporation

Playbutton Corporation ("Company") was formed on October 12, 2012 under the laws of the State of Delaware under the name Playbutton Acquisition Corp. On February 21, 2013, the Company changed its corporate name to Playbutton Corporation. The Company was formed for the purpose of acquiring Playbutton, LLC, a Delaware limited liability company ("Playbutton LLC") engaged in the business of marketing its core product, the Playbutton, a customizable music player housed in a branded, wearable button.

Playbutton, LLC

Playbutton, LLC was organized as a Limited Liability Company on September 8, 2011 under the laws of the State of Delaware.

Acquisition of Playbutton, LLC ("LLC") by Playbutton Acquisition Corp.

On October 15, 2012, the Company entered into and on December 18, 2012 consummated a unit exchange agreement ("Unit Exchange") with Playbutton LLC and the members of Playbutton LLC. The Company issued 3,384,079 shares of the Company's common stock to the members of Playbutton LLC in exchange for the members transfer of all of the outstanding membership units of Playbutton LLC.

As a result of the controlling financial interests of the former members of LLC, for financial statement reporting purposes, t he merger between the Company and Playbutton LLC has been treated as a reverse acquisition with Playbutton LLC deemed the accounting acquirer and the Company deemed the accounting acquiree under the acquisition method of accounting in accordance with section 805-10-55 of the FASB Accounting Standards Codification. The reverse acquisition is deemed a capital transaction and the net assets of Playbutton LLC (the accounting acquirer) are carried forward to the Company (the legal acquirer and the reporting entity) at their carrying value before the acquisition. The acquisition process utilizes the capital structure of the Company and the assets and liabilities of Playbutton LLC which are recorded at their historical cost. The equity of the Company is the historical equity of Playbutton LLC retroactively restated to reflect the number of shares issued by the Company in the transaction.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements and related notes have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Principles of Consolidation

The Company applies the guidance of Topic 810 *"Consolidation"* of the FASB Accounting Standards Codification to determine whether and how to consolidate another entity. Pursuant to ASC Paragraph 810-10-15-10 all majority-owned subsidiaries—all entities in which a parent has a controlling financial interest—shall be consolidated except (1) when control does not rest with the parent, the majority owner; (2) if the parent is a broker-dealer within the scope of Topic 940 and control is likely to be temporary; (3) consolidation by an investment company within the scope of Topic 946 of a non-investment-company investee. Pursuant to ASC Paragraph 810-10-15-8 the usual condition for a controlling financial interest is ownership of a majority voting interest, and, therefore, as a general rule ownership by one reporting entity, directly or indirectly, of more than 50 percent of the outstanding voting shares of another entity is a condition pointing toward consolidation. The power to control may also exist with a lesser percentage of ownership, for example, by contract, lease, agreement with other stockholders, or by court decree . The Company consolidates all less-than-majority-owned subsidiaries, in which the parent's power to control exists.

The consolidated financial statements include all accounts of the entities as of the reporting period ending date(s) and for the reporting period(s) as follows:

Entity	Reporting period ending date(s) and reporting period(s)
Playbutton Corporation	As of December 31, 2012 and for the period from October 12, 2012 (inception) through December 31, 2012
LLC	As of December 31, 2012 and 2011, for the year ended December 31, 2012 and for the period from September 8, 2011 (inception) through December 31, 2011

All inter-company balances and transactions have been eliminated.

Use of Estimates and Assumptions

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reporting amounts of revenues and expenses during the reporting period.

The Company's significant estimates and assumptions include the fair value of financial instruments; the carrying value, recoverability and impairment, if any, of long-lived assets, including the values assigned to and the estimated useful life of office equipment; underlying assumptions to estimate the fair value of warrants and options; income tax rate, income tax provision, deferred tax assets and the valuation allowance of deferred tax assets . Those significant accounting estimates or assumptions bear the risk of change due to the fact that there are uncertainties attached to those estimates or assumptions, and certain estimates or assumptions are difficult to measure or value.

Management bases its estimates on historical experience and on various assumptions that are believed to be reasonable in relation to the financial statements taken as a whole under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources.

Management regularly evaluates the key factors and assumptions used to develop the estimates utilizing currently available information, changes in facts and circumstances, historical experience and reasonable assumptions. After such evaluations, if deemed appropriate, those estimates are adjusted accordingly.

Actual results could differ from those estimates.

Fair Value of Financial Instruments

The Company follows paragraph 825-10-50-10 of the FASB Accounting Standards Codification for disclosures about fair value of its financial instruments and has adopted paragraph 820-10-35-37 of the FASB Accounting Standards Codification ("Paragraph 820-10-35-37") to measure the fair value of its financial instruments. Paragraph 820-10-35-37 of the FASB Accounting Standards Codification establishes a framework for measuring fair value in generally accepted accounting principles (GAAP), and expands disclosures about fair value measurements. To increase consistency and comparability in fair value measurements and related disclosures, paragraph 820-10-35-37 of the FASB Accounting Standards Codification establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three (3) broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three (3) levels of fair value hierarchy defined by paragraph 820-10-35-37 of the FASB Accounting Standards Codification are described below:

Level 1	Quoted market prices available in active markets for identical assets or liabilities as of the reporting date.
Level 2	Pricing inputs other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date.
Level 3	Pricing inputs that are generally observable inputs and not corroborated by market data.

Financial assets are considered Level 3 when their fair values are determined using pricing models, discounted cash flow methodologies or similar techniques and at least one significant model assumption or input is unobservable.

The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. If the inputs used to measure the financial assets and liabilities fall within more than one level described above, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

The carrying amounts of the Company's financial assets and liabilities, such as cash, accounts receivable, prepaid expenses, accounts payable and accrued expenses, approximate their fair values because of the short maturity of these instruments.

Transactions involving related parties cannot be presumed to be carried out on an arm's-length basis, as the requisite conditions of competitive, free-market dealings may not exist. Representations about transactions with related parties, if made, shall not imply that the related party transactions were consummated on terms equivalent to those that prevail in arm's-length transactions unless such representations can be substantiated.

It is not, however, practical to determine the fair value of advances from stockholders and management services from stockholder, if any, due to their related party nature.

Fair Value of Non-Financial Assets or Liabilities Measured on a Recurring Basis

The Company's non-financial assets include inventories. The Company identifies potentially excess and slow-moving inventories by evaluating turn rates, inventory levels and other factors. Excess quantities are identified through evaluation of inventory aging, review of inventory turns and historical sales experiences. The Company provides lower of cost or market reserves for such identified excess and slow-moving inventories. The Company establishes a reserve for inventory shrinkage, if any, based on the historical results of physical inventory cycle counts.

Cash Equivalents

The Company considers all highly liquid investments with maturities of three months or less at the time of purchase to be cash equivalents.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable are recorded at the invoiced amount, net of an allowance for doubtful accounts. The Company follows paragraph 310-10-50-9 of the FASB Accounting Standards Codification to estimate the allowance for doubtful accounts. The Company performs on-going credit evaluations of its customers and adjusts credit limits based upon payment history and the customer's current credit worthiness, as determined by the review of their current credit information; and determines the allowance for doubtful accounts based on historical write-off experience, customer specific facts and economic conditions.

Outstanding account balances are reviewed individually for collectability. The allowance for doubtful accounts is the Company's best estimate of the amount of probable credit losses in the Company's existing accounts receivable. Bad debt expense is included in general and administrative expenses, if any. Pursuant to paragraph 310-10-50-2 of the FASB Accounting Standards Codification account balances are charged off against the allowance after all means of collection have been exhausted and the potential for recovery is considered remote. The Company has adopted paragraph 310-10-50-6 of the FASB Accounting Standards Codification and determine when receivables are past due or delinquent based on how recently payments have been received.

The Company does not have any off-balance-sheet credit exposure to its customers.

Inventories

Inventory Valuation

The Company values inventories, consisting of finished goods, at the lower of cost or market. Cost is determined on the first-in and first-out ("FIFO") method for finished goods. Cost of finished goods comprises direct materials, and freight. The Company reduces inventories for the diminution of value, resulting from product obsolescence, damage or other issues affecting marketability, equal to the difference between the cost of the inventory and its estimated market value. Factors utilized in the determination of estimated market value include (i) current sales data and historical return rates, (ii) estimates of future demand, (iii) competitive pricing pressures, (iv) new product introductions, (v) product expiration dates, and (vi) component and packaging obsolescence.

Inventory Obsolescence and Markdowns

The Company evaluates its current level of inventories considering historical sales and other factors and, based on this evaluation, classify inventory markdowns in the income statement as a component of cost of goods sold pursuant to Paragraph 420-10-S99 of the FASB Accounting Standards Codification to adjust inventories to net realizable value. These markdowns are estimates, which could vary significantly from actual requirements if future economic conditions, customer demand or competition differ from expectations.

Related Parties

The Company follows subtopic 850-10 of the FASB Accounting Standards Codification for the identification of related parties and disclosure of related party transactions.

Pursuant to section 850-10-20 the related parties include a) affiliates of the Company; b) entities for which investments in their equity securities would be required, absent the election of the fair value option under the Fair Value Option Subsection of section 825–10–15, to be accounted for by the equity method by the investing entity; c) trusts for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management; d) principal owners of the Company; e) management of the Company; f) other parties with which the Company may deal if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests; and g) other parties that can significantly influence the management or operating policies of the transacting parties or that have an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The financial statements shall include disclosures of material related party transactions, other than compensation arrangements, expense allowances, and other similar items in the ordinary course of business. However, disclosure of transactions that are eliminated in the preparation of consolidated or combined financial statements is not required in those statements. The disclosures shall include: a) the nature of the relationship(s) involved; b) a description of the transactions, including transactions to which no amounts or nominal amounts were ascribed, for each of the periods for which income statements are presented, and such other information deemed necessary to an understanding of the effects of the transactions on the financial statements; c) the dollar amounts of transactions for each of the periods for which income statements are presented and the effects of any change in the method of establishing the terms from that used in the preceding period; and d) amounts due from or to related parties as of the date of each balance sheet presented and, if not otherwise apparent, the terms and manner of settlement.

Commitments and Contingencies

The Company follows subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies. Certain conditions may exist as of the date the consolidated financial statements are issued, which may result in a loss to the Company but which will only be resolved when one or more future events occur or fail to occur. The Company assesses such contingent liabilities, and such assessment inherently involves an exercise of judgment. In assessing loss contingencies related to legal proceedings that are pending against the Company or unasserted claims that may result in such proceedings, the Company evaluates the perceived merits of any legal proceedings or unasserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein.

If the assessment of a contingency indicates that it is probable that a material loss has been incurred and the amount of the liability can be estimated, then the estimated liability would be accrued in the Company's consolidated financial statements. If the assessment indicates that a potentially material loss contingency is not probable but is reasonably possible, or is probable but cannot be estimated, then the nature of the contingent liability, and an estimate of the range of possible losses, if determinable and material, would be disclosed.

Loss contingencies considered remote are generally not disclosed unless they involve guarantees, in which case the guarantees would be disclosed. Management does not believe, based upon information available at this time, that these matters will have a material adverse effect on the Company's consolidated financial position, results of operations or cash flows. However, there is no assurance that such matters will not materially and adversely affect the Company's business, financial position, and results of operations or cash flows.

Revenue Recognition

The Company applies paragraph 605-10-S99-1 of the FASB Accounting Standards Codification for revenue recognition. The Company recognizes revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured.

Stock-Based Compensation for Obtaining Employee Services

The Company accounts for its stock based compensation in which the Company obtains employee services in share-based payment transactions under the recognition and measurement principles of the fair value recognition provisions of section 718-10-30 of the FASB Accounting Standards Codification. Pursuant to paragraph 718-10-30-6 of the FASB Accounting Standards Codification, all transactions in which goods or services are the consideration received for the issuance of equity instruments are accounted for based on the fair value of the consideration received or the fair value of the equity instrument issued, whichever is more reliably measurable. The measurement date used to determine the fair value of the equity instrument issued is the earlier of the date on which the performance is complete or the date on which it is probable that performance will occur. If the company is a newly formed corporation or shares of the company are thinly traded the use of share prices established in the company's most recent private placement memorandum ("PPM"), or weekly or monthly price observations would generally be more appropriate than the use of daily price observations as such shares could be artificially inflated due to a larger spread between the bid and asked quotes and lack of consistent trading in the market.

The fair value of share options and similar instruments is estimated on the date of grant using a Black-Scholes option-pricing valuation model. The ranges of assumptions for inputs are as follows:

- Expected term of share options and similar instruments: The expected life of options and similar instruments represents the period of time the option and/or warrant are expected to be outstanding. Pursuant to Paragraph 718-10-50-2(f)(2)(i) of the FASB Accounting Standards Codification the expected term of share options and similar instruments represents the period of time the options and similar instruments are expected to be outstanding taking into consideration of the contractual term of the instruments and employees' expected exercise and post-vesting employment termination behavior into the fair value (or calculated value) of the instruments. Pursuant to Paragraph 718-10-S99-1, it may be appropriate to use the *simplified method*, *i.e., expected term = ((vesting term + original contractual term) / 2)* , if (i) a company does not have sufficient historical exercise data to provide a reasonable basis upon which to estimate expected term due to the limited period of time its equity shares have been publicly traded; (ii) a company significantly changes the terms of its share option grants or the types of employees that receive share option grants such that its historical exercise data may no longer provide a reasonable basis upon which to estimate expected term; or (iii) a company has or expects to have significant structural changes in its business such that its historical exercise data may no longer provide a reasonable basis upon which to estimate expected term. The Company uses the simplified method to calculate expected term of share options and similar instruments as the Company does not have sufficient historical exercise data to provide a reasonable basis upon which to estimate expected term.

- Expected volatility of the entity's shares and the method used to estimate it. Pursuant to ASC Paragraph 718-10-50-2(f)(2)(ii) a thinly-traded or nonpublic entity that uses the calculated value method shall disclose the reasons why it is not practicable for the company to estimate the expected volatility of its share price, the appropriate industry sector index that it has selected, the reasons for selecting that particular index, and how it has calculated historical volatility using that index. The Company uses the average historical volatility of the comparable companies over the expected contractual life of the share options or similar instruments as its expected volatility. If shares of a company are thinly traded the use of weekly or monthly price observations would generally be more appropriate than the use of daily price observations as the volatility calculation using daily observations for such shares could be artificially inflated due to a larger spread between the bid and asked quotes and lack of consistent trading in the market.

- Expected annual rate of quarterly dividends. An entity that uses a method that employs different dividend rates during the contractual term shall disclose the range of expected dividends used and the weighted-average expected dividends. The expected dividend yield is based on the Company's current dividend yield as the best estimate of projected dividend yield for periods within the expected term of the share options and similar instruments.

- Risk-free rate(s). An entity that uses a method that employs different risk-free rates shall disclose the range of risk-free rates used. The risk-free interest rate is based on the U.S. Treasury yield curve in effect at the time of grant for periods within the expected term of the share options and similar instruments.

The Company's policy is to recognize compensation cost for awards with only service conditions and a graded vesting schedule on a straight-line basis over the requisite service period for the entire award.

Equity Instruments Issued to Parties Other Than Employees for Acquiring Goods or Services

The Company accounts for equity instruments issued to parties other than employees for acquiring goods or services under guidance of Sub-topic 505-50 of the FASB Accounting Standards Codification ("Sub-topic 505-50").

Pursuant to ASC Section 505-50-30, all transactions in which goods or services are the consideration received for the issuance of equity instruments are accounted for based on the fair value of the consideration received or the fair value of the equity instrument issued, whichever is more reliably measurable. The measurement date used to determine the fair value of the equity instrument issued is the earlier of the date on which the performance is complete or the date on which it is probable that performance will occur. If the company is a newly formed corporation or shares of the company are thinly traded the use of share prices established in the company's most recent private placement memorandum ("PPM"), or weekly or monthly price observations would generally be more appropriate than the use of daily price observations as such shares could be artificially inflated due to a larger spread between the bid and asked quotes and lack of consistent trading in the market.

The fair value of share options and similar instruments is estimated on the date of grant using a Black-Scholes option-pricing valuation model. The ranges of assumptions for inputs are as follows:

- Expected term of share options and similar instruments: Pursuant to Paragraph 718-10-50-2(f)(2)(i) of the FASB Accounting Standards Codification the expected term of share options and similar instruments represents the period of time the options and similar instruments are expected to be outstanding taking into consideration of the contractual term of the instruments and holder's expected exercise behavior into the fair value (or calculated value) of the instruments. The Company uses historical data to estimate holder's expected exercise behavior. If the company is a newly formed corporation or shares of the company are thinly traded the contractual term of the share options and similar instruments is used as the expected term of share options and similar instruments as the company does not have sufficient historical exercise data to provide a reasonable basis upon which to estimate expected term.

- Expected volatility of the entity's shares and the method used to estimate it. Pursuant to ASC Paragraph 718-10-50-2(f)(2)(ii) a thinly-traded or nonpublic entity that uses the calculated value method shall disclose the reasons why it is not practicable for the company to estimate the expected volatility of its share price, the appropriate industry sector index that it has selected, the reasons for selecting that particular index, and how it has calculated historical volatility using that index. The Company uses the average historical volatility of the comparable companies over the expected contractual life of the share options or similar instruments as its expected volatility. If shares of a company are thinly traded the use of weekly or monthly price observations would generally be more appropriate than the use of daily price observations as the volatility calculation using daily observations for such shares could be artificially inflated due to a larger spread between the bid and asked quotes and lack of consistent trading in the market.

- Expected annual rate of quarterly dividends. An entity that uses a method that employs different dividend rates during the contractual term shall disclose the range of expected dividends used and the weighted-average expected dividends. The expected dividend yield is based on the Company's current dividend yield as the best estimate of projected dividend yield for periods within the expected term of the share options and similar instruments.

- Risk-free rate(s). An entity that uses a method that employs different risk-free rates shall disclose the range of risk-free rates used. The risk-free interest rate is based on the U.S. Treasury yield curve in effect at the time of grant for periods within the expected term of the share options and similar instruments.

Pursuant to ASC paragraph 505-50-25-7, if fully vested, non-forfeitable equity instruments are issued at the date the grantor and grantee enter into an agreement for goods or services (no specific performance is required by the grantee to retain those equity instruments), then, because of the elimination of any obligation on the part of the counterparty to earn the equity instruments, a measurement date has been reached. A grantor shall recognize the equity instruments when they are issued (in most cases, when the agreement is entered into). Whether the corresponding cost is an immediate expense or a prepaid asset (or whether the debit should be characterized as contra-equity under the requirements of paragraph 505-50-45-1) depends on the specific facts and circumstances. Pursuant to ASC Paragraph 505-50-45-1, a grantor may conclude that an asset (other than a note or a receivable) has been received in return for fully vested, non-forfeitable equity instruments that are issued at the date the grantor and grantee enter into an agreement for goods or services (and no specific performance is required by the grantee in order to retain those equity instruments). Such an asset shall not be displayed as contra-equity by the grantor of the equity instruments. The transferability (or lack thereof) of the equity instruments shall not affect the balance sheet display of the asset. This guidance is limited to transactions in which equity instruments are transferred to other than employees in exchange for goods or services. Section 505-50-30 provides guidance on the determination of the measurement date for transactions that are within the scope of this Subtopic.

Pursuant to Paragraphs 505-50-25-8 and 505-50-25-9, an entity may grant fully vested, non-forfeitable equity instruments that are exercisable by the grantee only after a specified period of time if the terms of the agreement provide for earlier exercisability if the grantee achieves specified performance conditions. Any measured cost of the transaction shall be recognized in the same period(s) and in the same manner as if the entity had paid cash for the goods or services or used cash rebates as a sales discount instead of paying with, or using, the equity instruments. A recognized asset, expense, or sales discount shall not be reversed if a share option and similar instrument that the counterparty has the right to exercise expires unexercised.

Pursuant to ASC paragraph 505-50-30-S99-1, if the Company receives a right to receive future services in exchange for unvested, forfeitable equity instruments, those equity instruments are treated as unissued for accounting purposes until the future services are received (that is, the instruments are not considered issued until they vest). Consequently, there would be no recognition at the measurement date and no entry should be recorded.

Income Tax Provision

The Company follows paragraph 740-10-30-2 of the FASB Accounting Standards Codification, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax assets and liabilities are based on the differences between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the Statements of Operations in the period that includes the enactment date.

The Company adopted the provisions of paragraph 740-10-25-13 of the FASB Accounting Standards Codification . Paragraph 740-10-25-13 addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under paragraph 740-10-25-13, the Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent (50%) likelihood of being realized upon ultimate settlement. Paragraph 740-10-25-13 also provides guidance on de-recognition, classification, interest and penalties on income taxes, accounting in interim periods and requires increased disclosures. The Company had no material adjustments to its liabilities for unrecognized income tax benefits according to the provisions of paragraph 740-10-25-13.

The estimated future tax effects of temporary differences between the tax basis of assets and liabilities are reported in the accompanying consolidated balance sheets, as well as tax credit carry-backs and carry-forwards. The Company periodically reviews the recoverability of deferred tax assets recorded on its consolidated balance sheets and provides valuation allowances as management deems necessary.

Management makes judgments as to the interpretation of the tax laws that might be challenged upon an audit and cause changes to previous estimates of tax liability. In addition, the Company operates within multiple taxing jurisdictions and is subject to audit in these jurisdictions. In management's opinion, adequate provisions for income taxes have been made for all years. If actual taxable income by tax jurisdiction varies from estimates, additional allowances or reversals of reserves may be necessary.

Uncertain Tax Positions

The Company did not take any uncertain tax positions and had no adjustments to its income tax liabilities or benefits pursuant to the provisions of Section 740-10-25 for the year ended December 31, 2012 or 2011.

Pro Forma Income Tax Information (Unaudited)

Prior to December 18, 2012, the date of recapitalization, the business of the Company was owned and carried out by Playbutton LLC. The operating results of the Playbutton LLC prior to December 18, 2012 were included in the income tax returns of the member of LLC for income tax purposes. The unaudited pro forma income tax amounts, income tax provision, deferred tax assets, and the valuation allowance of deferred tax assets included in the accompanying consolidated statements of operations and the income tax provision note reflect the provision for income taxes which would have been recorded as if Playbutton LLC had been incorporated as a C Corporation as of the beginning of the first date presented.

Net Income (Loss) per Common Share

Net income (loss) per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock and potentially dilutive outstanding shares of common stock during the period to reflect the potential dilution that could occur from common shares issuable through contingent shares issuance arrangement, stock options or warrants .

The Company had the following potential common stock equivalents at December 31, 2012:

Common stock options, exercise price of $1.00	150,000
Common stock warrants, exercise price of $1.50	1,250,000
Total common stock equivalents	1,400,000

The Company had no potential common stock equivalents at December 31, 2011.

Cash Flows Reporting

The Company adopted paragraph 230-10-45-24 of the FASB Accounting Standards Codification for cash flows reporting, classifies cash receipts and payments according to whether they stem from operating, investing, or financing activities and provides definitions of each category, and uses the indirect or reconciliation method ("Indirect method") as defined by paragraph 230-10-45-25 of the FASB Accounting Standards Codification to report net cash flow from operating activities by adjusting net income to reconcile it to net cash flow from operating activities by removing the effects of (a) all deferrals of past operating cash receipts and payments and all accruals of expected future operating cash receipts and payments and (b) all items that are included in net income that do not affect operating cash receipts and payments. The Company reports the reporting currency equivalent of foreign currency cash flows, using the current exchange rate at the time of the cash flows and the effect of exchange rate changes on cash held in foreign currencies is reported as a separate item in the reconciliation of beginning and ending balances of cash and cash equivalents and separately provides information about investing and financing activities not resulting in cash receipts or payments in the period pursuant to paragraph 830-230-45-1 of the FASB Accounting Standards Codification .

Subsequent Events

The Company follows the guidance in Section 855-10-50 of the FASB Accounting Standards Codification for the disclosure of subsequent events. The Company will evaluate subsequent events through the date when the financial statements were issued . Pursuant to ASU 2010-09 of the FASB Accounting Standards Codification, the Company as an SEC filer considers its financial statements issued when they are widely distributed to users, such as through filing them on EDGAR.

Recently Issued Accounting Pronouncements

FASB Accounting Standards Update No. 2011-08

In September 2011, the FASB issued the FASB Accounting Standards Update No. 2011-08 "*Intangibles—Goodwill and Other: Testing Goodwill for Impairment" ("ASU 2011-08").* This Update is to simplify how public and nonpublic entities test goodwill for impairment. The amendments permit an entity to first assess qualitative factors to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying amount as a basis for determining whether it is necessary to perform the two-step goodwill impairment test described in Topic 350. Under the amendments in this Update, an entity is not required to calculate the fair value of a reporting unit unless the entity determines that it is more likely than not that its fair value is less than its carrying amount.

The guidance is effective for interim and annual periods beginning on or after December 15, 2011. Early adoption is permitted.

FASB Accounting Standards Update No. 2011-11

In December 2011, the FASB issued the FASB Accounting Standards Update No. 2011-11 *"Balance Sheet: Disclosures about Offsetting Assets and Liabilities" ("ASU 2011-11").* This Update requires an entity to disclose information about offsetting and related arrangements to enable users of its financial statements to understand the effect of those arrangements on its financial position. The objective of this disclosure is to facilitate comparison between those entities that prepare their financial statements on the basis of U.S. GAAP and those entities that prepare their financial statements on the basis of IFRS.

The amended guidance is effective for annual reporting periods beginning on or after January 1, 2013, and interim periods within those annual periods.

FASB Accounting Standards Update No. 2012-02

In July 2012, the FASB issued the FASB Accounting Standards Update No. 2012-02 "*Intangibles—Goodwill and Other (Topic 350) Testing Indefinite-Lived Intangible Assets for Impairment" ("ASU 2012-02").*

This Update is intended to reduce the cost and complexity of testing indefinite-lived intangible assets other than goodwill for impairment. This guidance builds upon the guidance in ASU 2011-08, entitled *Testing Goodwill for Impairment*. ASU 2011-08 was issued on September 15, 2011, and feedback from stakeholders during the exposure period related to the goodwill impairment testing guidance was that the guidance also would be helpful in impairment testing for intangible assets other than goodwill.

The revised standard allows an entity the option to first assess qualitatively whether it is more likely than not (that is, a likelihood of more than 50 percent) that an indefinite-lived intangible asset is impaired, thus necessitating that it perform the quantitative impairment test. An entity is not required to calculate the fair value of an indefinite-lived intangible asset and perform the quantitative impairment test unless the entity determines that it is more likely than not that the asset is impaired.

This Update is effective for annual and interim impairment tests performed in fiscal years beginning after September 15, 2012. Earlier implementation is permitted.

Other Recently Issued, but not yet Effective Accounting Pronouncements

Management does not believe that any other recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying financial statements.

Note 3 - Intangible Assets

On December 18, 2012, Playbutton LLC, (a wholly owned subsidiary of the Company) purchased certain intellectual property from Parte, LLC, ("Parte") (a related party), consisting of the patents, trademark and other proprietary rights relating to portable digital music players (the 'Playbutton Product").

Under the terms of the purchase agreement, Parte sold and assigned to Playbutton LLC all right, title and interest in and to all patents, trademark and other propriety rights relating to the Playbutton Product in consideration of 892,375 shares of Company common stock, valued at $0, which is the basis of the predecessor, a significant shareholder..

Note 4 - Related Party Transactions

Licensing and Royalty Agreement

On September 20, 2011, Playbutton LLC entered into a license agreement with Parte pursuant to which Parte granted Playbutton, LLC the exclusive rights to use the patents, trademark and other proprietary rights relating to the Playbutton Product in all areas of the world other than Japan, Taiwan and South Korea.

Under the terms of the license agreement the Company is required to pay quarterly royalty fees as follows:

The royalty rate shall be: 5% of net sales of the licensed products made through a web based customization site and 7% of net sales of the licensed products sold via other sales channels.

The Company incurred $8,939 and $25,629 of royalty expenses for the year ended December 31, 2012 and for the period September 08, 2011(inception) through December 31, 2011, respectively. Royalty expenses are included in general and administrative expenses on the Statement of Operations.

In April 2012, the license agreement with Parte was amended and royalties were no longer being charged. In October 2012, the license agreement was terminated in connection with Playbutton LLC's purchase of the intellectual property relating to the Playbutton Product.

Consulting Agreement

On December 20, 2012, the Company entered into a consulting agreement with Parte to provide marketing and business development services. Parte is to be compensated $4,000 per month for its services. In addition the Company compensated Parte $36,000 for consulting services provided during the period April 1, 2012 through December 31, 2012.

Office Lease

The Company subleases it office space on a month-by-month basis from a non-profit organization affiliated with the Company's largest shareholder for $1,500 per month.

Rent expense under the lease for the year ended December 31, 2012 and for the period September 08, 2011 (Inception) though December 31, 2011 was $1,000 and $1,000, respectively.

Related Party Sales

During the year ended December 31, 2012 the Company recognized revenue from product sales to a related party in the amount of $15,770. The outstanding accounts receivable balance from this related party as of December 31, 2012 was $9,488.

Related Party Advances

As of December 31, 2012 and 2011 the Company was indebted to a related party in the amount of $450 and $5,324, respectively. During the year ended December 31, 2012 and for the period September 8, 2011 to December 31, 2011, this related party advanced the Company $4,187 and $5,324, respectively, to fund operations. During the year ended December 31, 2012 $9,061 of the advances were repaid. The advances are unsecured and due on demand.

As of December 31, 2012 and 2011 the Company was indebted to a related party in the amount of $0 and $1,500, respectively. During the period September 8, 2011 to December 31, 2011, this related party advanced the Company $1,500 to fund operations. During the year ended December 31, 2012, the $1,500 advance was repaid.

Note 5 - Commitments and Contingencies

Registration Rights

Between October 2012 and March 2013, the Company conducted a private placement of up to 2,000,000 Units of its securities at $2.00 per Unit (the "Financing"), with each Unit consisting of two shares of the Company's common stock and one warrant to purchase one share of its common stock at an exercise price of $1.50 per share. The Company has agreed to prepare and file, within 90 days from the consummation of the minimum offering of 1,000,000 Units, and at its own expense, a registration statement under the Securities Act of 1933 for purposes of registering the resale of the shares made part of the Units offered thereby. The Company has also agreed to obtain the effectiveness of the registration statement as soon as possible, but no later than the 210th day following the consummation of the minimum offering of 1,000,000 Units as outlined in its October 2012 Private Placement Memorandum. The registration rights agreement will provide for the payment of liquidated damages to the Unit purchasers in the event the Company fails to meet the aforementioned effectiveness deadlines. The liquidated damages will be equal to 2% of the Unit purchaser's purchase price for every 30 days delinquent in meeting the aforementioned effectiveness deadlines, up to a maximum of 10% of their Unit purchase price. The Company has further agreed to keep the registration statement effective for a period of one year, unless all of the shares made part of the Units purchased pursuant to this offering are eligible for resale under Rule 144 under the Securities Act of 1933, without restriction under the volume limitations under the Rule.

Agreements with Placement Agent

In October 2011, the Company entered into a Financial Advisory and Investment Banking Agreement with WFG Investments, Inc. ("WFG") (the "WFG Advisory Agreement"). Pursuant to the WFG Advisory Agreement, WFG served as the Company's financial advisor and placement agent to assist the Company in connection with the Financing.

The Company upon closing of the Financing paid consideration to WFG, in cash, a fee in an amount equal to 8% of the aggregate gross proceeds raised in the Financing by WFG.

During the year ended December 31, 2012 commissions paid to WFG amounted $200,000.

Note 6 - Concentrations and Credit Risks

Revenues

For the year ended December 31, 2012 and 2011, the Company had the following concentrations of revenues with customers:

Customer	December 31, 2012	December 31, 2011
A	0%	100%
B	24%	0%
C	11%	0%

Accounts Receivable

For the year ended December 31, 2012 and 2011, the Company had the following concentrations of accounts receivable with customers:

Customer	December 31, 2012	December 31, 2011
D	11%	0%
E	32%	0%
F	41%	0%

A reduction in sales from or loss of such customers would have a material adverse effect on the Company's results of operations and financial condition.

Note 7 - Stockholders' Equity

Common Stock

Upon formation, October 12, 2012, the Company issued 723,546 shares to the three founders for cash proceeds, in the aggregate of $1,500.

On October 15, 2012, the Company entered into and on December 18, 2012 consummated a unit exchange agreement ("Unit Exchange") with Playbutton LLC and the members of Playbutton LLC. The Company issued 3,384,079 shares of the Company's common stock to the members of the Playbutton LLC in exchange for all of the outstanding membership units of Playbutton LLC.

Between October 2012 and March 2013, the Company conducted the private placement of up to 2,000,000 Units of its securities at $2.00 per Unit (the "Financing"), each Unit consisting of two shares of the Company's common stock and one warrant to purchase one share of its common stock at an exercise price of $1.50 per share. From November 28, 2012 through December 31, 2012, the Company sold 1,250,000 Units for cash proceeds of $2,500,000. The Company incurred $287,541 in share issuance costs related to this issuance.

In December 2012, the Company issued 892,375 shares to Parte, LLC, a related party and significant shareholder, for the purchase of intellectual property. The common stock was valued at its fair market value on the date of issuance of $0.788 per share or $703,191. The intellectual property was valued at the predecessor's basis of $0; yielding compensation of $703,191.

Adoption of 2012 Equity Incentive Plan

On October 12, 2012, the Board of Directors of the Company adopted the 2012 Equity Incentive Plan, whereby the Board of Directors authorized 1,200,000 shares of the Company's common stock to be reserved for issuance (the "Plan"). The purpose of the Plan is to advance the interests of the Company by providing an incentive to attract, retain and motivate highly qualified and competent persons who are important to the Company and upon whose efforts and judgment the success of the Company is largely dependent. Grants to be made under the Plan are limited to the Company's employees, including employees of the Company's subsidiaries, the Company's directors and consultants and advisors to the Company. The recipient of any grant under the Plan, and the amount and terms of a specific grant, is determined by a committee set up by the board of directors. Should any option granted or stock awarded under the Plan expire or become un-exercisable for any reason without having been exercised in full or fail to vest, the shares subject to the portion of the option not so exercised or lapsed will become available for subsequent stock or option grants.

Options Awarded during 2011

(B) Options

On October 12, 2012 the Company issued 150,000 options to a board member for board services.

The following is a summary of the Company's option activity:

	Options	Weighted Average Exercise Price
Outstanding – September 08, 2011	–	$ –
Exercisable – September 08, 2011	–	$ –
Granted	–	$ –
Exercised	–	$ –
Forfeited/Cancelled	–	$ –
Outstanding – December 31, 2011	–	$ –
Exercisable – December 31, 2011	–	$ –
Granted	150,000	$ 1.00
Exercised	–	$ –
Forfeited/Cancelled	–	$ –
Outstanding – December 31, 2012	150,000	$ 1.00
Exercisable – December 31, 2012	150,000	$ 1.00
Outstanding options held by related parties – December 31, 2012	150,000	
Exercisable options held by related parties – December 31, 2012	–	

The following is a summary of the Company's stock options issued to related parties for services during the year ended December 31, 2012:

	Options	Value
Issued to board members	150,000	$ 90,666
Total	150,000	$ 90,666

On the dates of grant during the year ended December 31, 2012, the Company valued these issuances at fair value, utilizing the Black-Scholes option-pricing model. The Company utilized the following management assumptions:

Exercise price	$1.00
Expected dividends	0.00%
Expected volatility	84.00%
Risk fee interest rate	0.67%
Expected life of stock options (year)	4.00
Expected forfeitures	0.00%

Options Outstanding				Options Exercisable	
Range of exercise price	Number Outstanding	Weighted Average Remaining Contractual Life (in years)	Weighted Average Exercise Price	Number Exercisable	Weighted Average Exercise Price
$1.00	150,000	4.78	$1.00	-	$1.00

At December 31, 2012, the total intrinsic value of options outstanding and exercisable was $0.

(C) Warrants

The following is a summary of the Company's warrant activity:

	Options	Weighted Average Exercise Price
Outstanding – September 01, 2011	–	$ –
Exercisable – September 01, 2011	–	$ –
Granted	–	$ –
Exercised	–	$ –
Forfeited/Cancelled	–	$ –
Outstanding – December 31, 2011	–	$ –
Exercisable – December 31, 2011	–	$ –
Granted	1,250,000	$ 1.50
Exercised	–	$ –
Forfeited/Cancelled	–	$ –
Outstanding – December 31, 2012	1,250,000	$ 1.50
Exercisable – December 31, 2012	1,250,000	$ 1.50

Warrants Outstanding				Warrants Exercisable	
Range of exercise price	Number Outstanding	Weighted Average Remaining Contractual Life (in years)	Weighted Average Exercise Price	Number Exercisable	Weighted Average Exercise Price
$1.50	1,250,000	5	$1.50	1,250,000	$1.50

At December 31, 2012 the total intrinsic value of warrants outstanding and exercisable was $0.

Note 8 - Income Tax Provision

Pro Forma Income Tax Information (Unaudited)

The unaudited pro forma income tax amounts, deferred tax assets and income tax rate included in the accompanying consolidated statements of operations and related income tax reflect the provision for income taxes which would have been recorded if the Company had been incorporated as a C Corporation as of the beginning of the first date presented.

Pro Forma Deferred Tax Assets

If the Company had been incorporated as a C Corporation as of the beginning of the first date presented, at December 31, 2012, the Company would have had net operating loss ("NOL") carry–forwards for Federal income tax purposes of $1,066,694 that may be offset against future taxable income through 2032. No tax benefit would have been reported with respect to these net operating loss carry-forwards in the accompanying consolidated financial statements because the Company believes that the realization of the Company's net deferred tax assets of approximately $362,676 was not considered more likely than not and accordingly, the potential tax benefits of the net loss carry-forwards are fully offset by the full valuation allowance.

Deferred tax assets would consist primarily of the tax effect of NOL carry-forwards. The Company would have provided a full valuation allowance on the deferred tax assets because of the uncertainty regarding its realization. The valuation allowance would have increased approximately $355,327 and $7,349 for the year ended December 31, 2012 and for the period from September 8, 2011 (inception) through December 31, 2011.

Components of deferred tax assets are as follows:

	December 31, 2012	December 31, 2011
Net deferred tax assets – Non-current:		
Expected income tax benefit from NOL carry-forwards	362,676	7,349
Less: Valuation allowance	(362,676)	(7,349)
Deferred tax assets, net of valuation allowance	$ –	$ –

Pro Forma Income Tax Provision in the Consolidated Statements of Operations

A reconciliation of the federal statutory income tax rate and the effective income tax rate as a percentage of income before income taxes would have been as follows:

	For the Year Ended December 31, 2012	For the Period from September 8, 2011 (inception) through December 31, 2011
Federal statutory income tax rate	34.0%	34.0%
Change in valuation allowance on net operating loss carry-forwards	(34.0)	(34.0)
Effective income tax rate	0.0%	0.0%

Note 9 - Subsequent Event

The Company has evaluated all events that occurred after the balance sheet date through the date when the consolidated financial statements were issued to determine if they must be reported. The management of the Company determined that there were no reportable subsequent events to be disclosed.

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3,792,825 Shares

PLAYBUTTON CORPORATION

Common Stock

Until [90 days after the effective date], 2013, all dealers effecting transactions in the registered securities, whether or not participating in this distribution, may be required to deliver a prospectus. This is in addition to the obligation of a dealer to deliver a prospectus when acting as an underwriter and with respect to their unsold allotments.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 13. Other Expenses of Issuance and Distribution.

The following table sets forth estimated expenses we expect to incur in connection with the resale of the shares being registered. All such expenses are estimated except for the SEC registration fee.

SEC registration fee	$	513
Printing expenses	$	2,000
Fees and expenses of counsel for the Company	$	25,000
Fees and expenses of accountants for Company	$	15,000
Miscellaneous	$	5,000
Total	$	47,513

Item 14. Indemnification of Directors and Officers.

(a) Certificate of Incorporation. Our Certificate of Incorporation provide that to the fullest extent permitted by the Delaware General Corporation Law as the same exists or may hereafter be amended, a director of our corporation shall not be liable to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director.

(b) Bylaws. Our Bylaws provide that we may indemnify our directors, officers, employees and other agents to the fullest extent permitted under the Delaware General Corporation Law. We have obtained liability insurance for our officers and directors.

(c) Agreement. We have entered into separate indemnification agreements with each of our directors and officers. These agreements require us, among other things, to indemnify such persons against certain liabilities that may arise by reason of their status or service as directors or officers (other than liabilities arising from actions not taken in good faith or in a manner the indemnitee believed to be opposed to the best interests of our corporation), to advance their expenses incurred as a result of any proceeding against them as to which they could be indemnified.

Item 15. Recent Sales of Unregistered Securities.

Playbutton Corporation was formed on October 12, 2012 under the laws of the State of Delaware under the name Playbutton Acquisition Corp. Upon our organization, we issued to three parties 241,182 shares of our common stock each. The issuances were conducted pursuant to Section 4(a)(2) of the Securities Act of 1933 (“Securities Act”). No commissions or finder’s fees were paid in connection with the issuances.

On October 15, 2012, we entered into a Unit Exchange Agreement with Playbutton, LLC and the six members of Playbutton, LLC pursuant to which the members of Playbutton, LLC agreed to transfer to us all of the issued and outstanding membership interests of Playbutton, LLC in exchange for our issuance of 3,384,079 shares of our common stock to the members of Playbutton, LLC. On the same date, we entered into an Intellectual Property Purchase Agreement with Parte, LLC, the owner of the patents, trademark and other proprietary rights relating to the Playbutton product, pursuant to which Parte sold to Playbutton, LLC all right, title and interest in and to all patents, trademark and other proprietary rights relating to the Playbutton product in consideration of our issuance of 892,375 shares of our common stock to Parte. The transactions under the above agreements closed on December 18, 2012, at which time all shares were issued. The issuances were conducted pursuant to Section 4(a)(2) of the Securities Act. No commissions or finder’s fees were paid in connection with the issuances.

Between October 2012 and May 2013, we conducted the private placement sale of 1,264,275 units of our securities at the offering price of $2.00 per unit to 43 investors. Each unit consisted of two shares of our common stock and one warrant to purchase an additional share of our common stock at an exercise price of $1.50 per share. The warrants have a term of five years from the date of issuance. In connection with the placement, we engaged WFS Investments, Inc., of Dallas, Texas, to act as placement agent and paid WFG sales commissions of 8% of the gross sales price on all sales of units made by WFG. The sale of the units were made to only to accredited investors, as such term is defined in Rule 501(a) under the Securities Act, in accordance with Section 4(a)(2) of the Securities Act and Rule 506 thereunder.

Item 16. Exhibits and Financial Statement Schedules.

3.1	Certificate of Incorporation of the Registrant
3.2	Amendment to Certificate of Incorporation of the Registrant
3.3	Bylaws of the Registrant
4.1	Specimen common stock certificate
4.2	Form of private placement warrant held by selling stockholders
5.1	Opinion of Greenberg Traurig, LLP
10.1	Unit Award Agreement dated March 1, 2012 between Playbutton, LLC and Adam Tichauer
10.2	Playbutton 2011 Equity Incentive Plan
10.3	Unit Exchange Agreement dated October 15, 2012 between Registrant, Playbutton, LLC and the members of Playbutton, LLC
10.4	Intellectual Property Purchase Agreement dated October 15, 2012 between Registrant, Playbutton, LLC and Parte, LLC
10.5	License Agreement dated October 15, 2012 between Playbutton, LLC and Parte, LLC
10.6	Form of Registration Rights Agreement between Registrant and selling stockholders
10.7	Consulting Agreement dated December 20, 2012 between Playbutton, LLC and Parte, LLC
10.8	Amendment No. 1 dated March 14, 2013 to Registration Rights Agreement between Registrant and selling stockholders
10.9	Form of Indemnification Agreement between Registrant and its officers and directors
21.1	List of Subsidiaries
23.1	Consent of Greenberg Traurig, LLP, filed as part of Exhibit 5.1
23.2	Consent of Li and Company, PC

Item 17. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) For determining any liability under the Securities Act, treat each post-effective amendment that contains a form of prospectus as a new registration statement for the securities offered in the registration statement, and that offering of the securities at that time as the initial bona fide offering of those securities.

(b) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the provisions described herein, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

(c) That, for the purpose of determining liability under the Securities Act to any purchaser, each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant has duly caused this Form S-1 to be signed on its behalf by the undersigned, thereunto duly authorized, in New York, New York on May 14, 2013.

PLAYBUTTON CORPORATION

By: /s/ Adam Tichauer
Adam Tichauer, Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signatures	Title	Date
/s/ Adam Tichauer Adam Tichauer	Chief Executive Officer, Chief Financial Officer and Director	May 14, 2013
/s/ Mark Hill Mark Hill	Chairman of the Board	May 14, 2013
/s/ James Canton, Ph.D. James Canton, Ph.D.	Director	May 14, 2013
/s/ Nick Dangerfield Nick Dangerfield	Director	May 14, 2013

Exhibit 3.1

Delaware

PAGE 1

The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF INCORPORATION OF "PLAYBUTTON ACQUISITION CORP.", FILED IN THIS OFFICE ON THE TWELFTH DAY OF OCTOBER, A.D. 2012, AT 6:41 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE KENT COUNTY RECORDER OF DEEDS.

Jeffrey W. Bullock, Secretary of State

5209626 8100

121126404

AUTHENTICATION: 9913945

DATE: 10-12-12

You may verify this certificate online at corp.delaware.gov/authver.shtml

State of Delaware
Secretary of State
Division of Corporations
Delivered 06:41 PM 10/12/2012
FILED 06:41 PM 10/12/2012
SIRV 121126404 - 5209626 FILE

CERTIFICATE OF INCORPORATION

OF

PLAYBUTTON ACQUISITION CORP.

I, the undersigned, for the purposes of incorporating and organizing a corporation under the General Corporation Law of the State of Delaware, do execute this certificate of incorporation and do hereby certify as follows:

FIRST: The name of the Corporation is: **PLAYBUTTON ACQUISITION CORP.** (hereinafter referred to as the **"Corporation").**

SECOND: The address of the registered office of the Corporation *in* the State of Delaware is 615 South DuPont Highway, City of Dover, County of Kent, Delaware 19901. The name of its registered agent at such address is National Corporate Research, Ltd.

THIRD: The purpose of this Corporation is to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of the State of Delaware (the **"GCL").**

Mari: The authorized capital stock of the Corporation shall consist of twenty-five million (25,000,000) shares of Common Stock, each with a par value of $0.0001 (the **"Common Stock").**

FIFTH: Elections of directors need not be by written ballot unless a duly adopted bylaw of the Corporation shall so provide.

SIXTH: 1. To the fullest extent permitted by the GCL as the same exists or may hereafter be amended, a director of the Corporation shall not be liable to the Corporation or its stockholders for monetary damage for breach of fiduciary duty as a director. If the GCL is amended after the date of the filing of this Certificate of Incorporation to authorize corporate action further eliminating or limiting the personal liability of directors, then the liability of a director of the Corporation shall be eliminated or limited to the fullest extent permitted by the GCL, as so amended from time to time. No amendment, modification or repeal of this Article Sixth shall adversely affect any right or protection of a director of the Corporation provided hereunder with respect to any act or omission occurring prior to such amendment, modification or repeal.

2. The Corporation may indemnify to the fullest extent permitted by the GCL as the same exists or may hereafter be amended, any person made, or threatened to be made, a defendant or witness to any action, suit or proceeding (whether civil or criminal or otherwise) by reason of the fact that such person, or his or her testator or intestate, is or was a director, officer, employee or agent of the Corporation or is or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust, employee benefit plan or enterprise. Nothing contained herein shall affect any rights to indemnification to which any person may be entitled by law.

3. In furtherance and not in limitation of the powers conferred by theGCL:

(a) the Corporation may purchase and maintain insurance on behalf of any person who is or was a director or officer, employee or agent of the Corporation, or is serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust, employee benefit plan or other enterprise against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the Corporation would have the power to indemnify against such liability under the provisions of law; and

(c) the Corporation may create a trust fund, grant a security interest and/or use other means (including, without limitation, letters of credit, surety bonds and/or other similar arrangements), as well as enter into contracts providing indemnification to the full extent authorized or permitted by law and including as part thereof provisions with respect to any or all of the foregoing to ensure the payment of such amounts as may become necessary to effect indemnification as provided therein, or elsewhere.

SEVENTH: In furtherance and not in limitation of the powers conferred by the GCL, the Board of Directors of the Corporation is expressly authorized to make, alter and repeal the bylaws of the Corporation, subject to the power of the stockholders of the Corporation to alter or repeal any bylaw whether adopted by them or otherwise.

EIGHTH: The name and mailing address of the incorporator of the Corporation are as follows:

Name	Address
Daniel K Donahue	c/o Greenberg Traurig LLP 3161 Michelson Drive, Suite 1000 Irvine, CA 92612

The Corporation reserves the right at any time, and from time to time, to amend, alter, change or repeal any provision contained in this Certificate of Incorporation, and other provisions authorized by the laws of the State of Delaware at the time in force may be added or inserted, in the manner now or hereafter prescribed by law; and all rights, preferences and privileges of whatsoever nature conferred upon stockholders, directors or any other persons whomsoever by and pursuant to this Certificate of Incorporation in its present form or as hereafter amended are granted subject to the rights reserved in this article.

IN WITNESS WHEREOF, the undersigned has executed and acknowledged this Certificate of Incorporation this 12 day of October, 2012.

/s/ Daniel K. Donahue, Incorporator
Daniel K. Donahue

Delaware

PAGE 1

The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "PLAYBUTTON ACQUISITION CORP.", CHANGING ITS NAME FROM "PLAYBUTTON ACQUISITION CORP." TO "PLAYBUTTON CORPORATION", FILED IN THIS OFFICE ON THE TWENTY-FIRST DAY OF FEBRUARY, A.D. 2013, AT 4:53 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE KENT COUNTY RECORDER OF DEEDS.

Jeffrey W. Bullock, Secretary of State

5209626 8100

130209322

AUTHENTICATION: 0235576

DATE: 02-22-13

You may verify this certificate online at corp.delaware.gov/authver.shtml

State of Delaware
Secretary of State
Division of Corporations
Delivered 04:53 PM 02/21/2013
FILED 04:53 PM 02/21/2013
SRV 130209322 - 5209626 FILE

CERTIFICATE OF AMENDMENT
OF
CERTIFICATE OF INCORPORATION
OF
PLAYBUTTON ACQUISITION CORP.

PLAYBUTTON ACQUISITION CORP., a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware,

DOES HEREBY CERTIFY:

FIRST: That the Board of Directors of said corporation adopted a resolution by the unanimous written consent of its members, filed with the minutes of the Board, proposing and declaring advisable the following amendment to the Certificate of Incorporation of said corporation:

That Article FIRST of the Certificate of Incorporation of the corporation be amended in its entirety so that, as amended, said Article shall read as follows:

"**FIRST:** The name of the Corporation is **PLAYBUTTON CORPORATION (hereinafter referred to as the "Corporation").**"

SECOND: That in lieu of a meeting and vote of the stockholders of the corporation, the stockholders of the corporation have given written consent to said amendment in accordance with the provisions of Section 228 of the General Corporation Law of the State of Delaware.

THIRD: That the aforesaid amendment was duly adopted in accordance with the applicable provisions of Sections 242 and 228 of the General Corporation Law of the State of Delaware.

IN **WITNESS WHEREOF,** said corporation has caused this certificate to be signed by Adam Tichauer, its President, this 20th day of February, 2013.

/s/ Adam Tichauer
Adam Tichauer, President

Exhibit 3.3

BYLAWS

OF

PLAYBUTTON ACQUISITION CORP.,

A DELAWARE CORPORATION

BYLAWS

OF

PLAYBUTTON ACQUISITION CORP.,
A DELAWARE CORPORATION

ARTICLE I

IDENTIFICATION; OFFICES

SECTION 1.1. Name. The name of the corporation is PLAYBUTTON ACQUISITION CORP., a Delaware corporation (the "**Corporation**").

SECTION 1.2. Principal Office; Other Offices. The Board of Directors may fix the location of the principal executive office of the Corporation at any place within or outside the State of Delaware. The Corporation may have such other offices, either within or outside of the State of Delaware, as the business of the Corporation may require from time to time.

ARTICLE II

STOCKHOLDERS

SECTION 2.1. Annual Meeting. An annual meeting of the stockholders shall be held each year on a date and at a time designated by the Board of Directors. At each annual meeting, the stockholders shall elect directors to hold office for the term provided in Section 3.1 of these Bylaws.

SECTION 2.2. Special Meeting. A special meeting of the stockholders may be called by the President of the Corporation, the Board of Directors, or by such other officers or persons as the Board of Directors may designate.

SECTION 2.3. Place of Stockholder Meetings. The Board of Directors may designate any place, either within or without the State of Delaware, as the place of meeting for any annual meeting or for any special meeting. If no such place is designated by the Board of Directors, the place of meeting will be the principal business office of the Corporation.

SECTION 2.4. Notice of Meetings. Unless waived as herein provided, whenever stockholders are required or permitted to take any action at a meeting, written notice of the meeting shall be given stating the place, date and hour of the meeting, and, in the case of a special meeting, the purpose or purposes for which the meeting is called. Such written notice shall be given not less than ten (10) days nor more than sixty (60) days before the date of the meeting to each stockholder entitled to vote at the meeting or in the event of a merger, consolidation, share exchange, dissolution or sale, lease or exchange of all or substantially all of the Corporation's property, business or assets not less than twenty (20) days before the date of the meeting. If mailed, notice is given when deposited in the United States mail, postage prepaid, directed to the stockholder at the stockholder's address as it appears on the records of the Corporation.

When a meeting is adjourned to another time or place in accordance with Section 2.5 of these Bylaws, notice need not be given of the adjourned meeting if the time and place thereof are announced at the meeting in which the adjournment is taken. At the adjourned meeting the Corporation may conduct any business which might have been transacted at the original meeting. If the adjournment is for more than thirty days, or if after the adjournment a new record date is fixed for the adjourned meeting, a notice of the adjourned meeting shall be given to each stockholder of record entitled to vote at the meeting.

SECTION 2.5. Quorum and Adjourned Meetings. Unless otherwise provided by law or the Corporation's Certificate of Incorporation, a majority of the shares entitled to vote, present in person or represented by proxy, shall constitute a quorum at a meeting of stockholders. If less than a majority of the shares entitled to vote at a meeting of stockholders is present in person or represented by proxy at such meeting, a majority of the shares so represented may adjourn the meeting from time to time without further notice. At any adjourned meeting at which a quorum is present, any business may be transacted which might have been transacted at the original meeting. The stockholders present at a meeting may continue to transact business until adjournment, notwithstanding the withdrawal of such number of stockholders as may leave less than a quorum.

SECTION 2.6. Fixing of Record Date.

(a) For the purpose of determining stockholders entitled to notice of or to vote at any meeting of stockholders or any adjournment thereof, the Board of Directors may fix a record date, which record date shall not precede the date upon which the resolution fixing the record date is adopted by the Board of Directors, and which record date shall not be more than sixty (60) nor less than ten (10) days before the date of such meeting. If no record date is fixed by the Board of Directors, the record date for determining stockholders entitled to notice of or to vote at a meeting of stockholders shall be at the close of business on the day next preceding the day on which notice is given, or, if notice is waived, at the close of business on the day next preceding the day on which the meeting is held. A determination of stockholders of record entitled to notice of or to vote at a meeting of stockholders shall apply to any adjournment of the meeting; provided, however, that the Board of Directors may fix a new record date for the adjourned meeting.

(b) For the purpose of determining stockholders entitled to consent to corporate action in writing without a meeting, the Board of Directors may fix a record date, which record date shall not precede the date upon which the resolution fixing the record date is established by the Board of Directors, and which date shall not be more than ten (10) days after the date on which the resolution fixing the record date is adopted by the Board of Directors. If no record date has been fixed by the Board of Directors, the record date for determining stockholders entitled to consent to corporate action in writing without a meeting, when no prior action by the Board of Directors is required by law, shall be the first date on which a signed written consent setting forth the action taken or proposed to be taken is delivered to the Corporation by delivery to its registered office in the State of Delaware, its principal office, or an officer or agent of the Corporation having custody of the book in which the proceedings of meetings of stockholders are recorded. Delivery to the Corporation's registered office shall be by hand or by certified or registered mail, return receipt requested. If no record date has been fixed by the Board of Directors and prior action by the Board of Directors is required by law, the record date for determining stockholders' consent to corporate action in writing without a meeting shall be the close of business on the day on which the Board of Directors adopts the resolution taking such prior action.

(c) For the purpose of determining the stockholders entitled to receive payment of any dividend or other distribution or allotment of any rights or the stockholders entitled to exercise any rights in respect to any change, conversion or exchange of stock, or for the purpose of any other lawful action, the Board of Directors may fix the record date, which record date shall not precede the date upon which the resolution fixing the record date is adopted, and which record date shall be not more than sixty (60) days prior to such action. If no record date is fixed, the record date for determining the stockholders for any such purpose shall be the close of business on the day on which the Board of Directors adopts the resolution relating thereto.

SECTION 2.7. Voting List. The officer who has charge of the stock ledger of the Corporation shall prepare and make, at least ten (10) days before every meeting of stockholders, a complete list of stockholders entitled to vote at the meeting, arranged in alphabetical order, and showing the address of each stockholder and the number of shares registered in the name of each stockholder. Such list shall be open to the examination of any stockholder, for any purpose germane to the meeting, during ordinary business hours, for a period of at least ten (10) days prior to the meeting, either at a place within the city where the meeting is to be held, which place shall be specified in the notice of the meeting, or, if not so specified, at the place where the meeting is to be held. The list shall also be produced and kept at the place of the meeting during the whole time thereof, and may be inspected by any stockholder who is present.

SECTION 2.8. Voting. Unless otherwise provided by the Certificate of Incorporation, each stockholder shall be entitled to one vote for each share of capital stock held by each stockholder. In all matters other than the election of directors, the affirmative vote of the majority of shares present in person or represented by proxy at the meeting and entitled to vote on the subject matter shall be the act of the stockholders. Directors shall be elected by plurality of the votes of the shares present in person or represented by a proxy at the meeting entitled to vote on the election of directors.

SECTION 2.9. Proxies. Each stockholder entitled to vote at a meeting of stockholders or to express consent or dissent to corporate action in writing without a meeting may authorize another person or persons to act for him by proxy, but no such proxy shall be voted or acted upon after three years from its date, unless the proxy provides for a longer period. A duly executed proxy shall be irrevocable if it states that it is irrevocable and if, and only as long as, it is coupled with an interest sufficient in law to support an irrevocable power. A proxy may remain irrevocable regardless of whether the interest with which it is coupled is an interest in the stock itself or an interest in the Corporation generally.

SECTION 2.10. Ratification of Acts of Directors and Officers. Except as otherwise provided by law or by the Certificate of Incorporation of the Corporation, any transaction or contract or act of the Corporation or of the directors or the officers of the Corporation may be ratified by the affirmative vote of the holders of the number of shares which would have been necessary to approve such transaction, contract or act at a meeting of stockholders, or by the written consent of stockholders in lieu of a meeting.

SECTION 2.11. Informal Action of Stockholders. Any action required to be taken at any annual or special meeting of stockholders of the Corporation, or any action which may be taken at any annual or special meeting of such stockholders, may be taken without a meeting, without prior notice and without a vote, if a consent or consents in writing, setting forth the action so taken, shall be signed by the holders of outstanding stock having not less than the minimum number of votes that would be necessary to authorize or take such action at a meeting at which all shares entitled to vote thereon were present and voted. Prompt notice of the taking of the corporate action without a meeting by less than unanimous written consent shall be given to those stockholders who have not consented in writing. In the event that the action which is consented to is such as would have required the filing of a certificate with any governmental body, if such action had been voted on by stockholders at a meeting thereof, the certificate filed shall state, in lieu of any statement required by law concerning any vote of stockholders, that written consent had been given in accordance with the provisions of Section 228 of the Delaware General Corporation Law, and that written notice has been given as provided in such section.

SECTION 2.12. Organization. Such person as the Board of Directors may designate or, in the absence of such a designation, the President of the Corporation or, in his or her absence, such person as may be chosen by the holders of a majority of the shares entitled to vote who are present, in person or by proxy, shall call to order any meeting of the stockholders and act as chairman of such meeting. In the absence of the Secretary of the Corporation, the chairman of the meeting shall appoint a person to serve as Secretary at the meeting.

ARTICLE III

DIRECTORS

SECTION 3.1. Number and Tenure of Directors. The initial number of directors that shall constitute the entire Board shall be not less than one (1) and no more than nine (9) with the exact number to be determined from time to time by the resolution of the Board. This Section 3.1 may be changed by a duly adopted amendment to the Certificate of Incorporation or by a Bylaw amending this Section 3.1.

SECTION 3.2. Election of Directors. Directors shall be elected at the annual meeting of stockholders. In all elections for directors, every stockholder shall have the right to vote the number of shares owned by such stockholder for each director to be elected.

SECTION 3.3. Special Meetings. Special meetings of the Board of Directors may be called by or at the request of the Chairman of the Board, the President or at least one-third of the number of directors constituting the entire Board of Directors. The person or persons authorized to call special meetings of the Board of Directors may fix any place, either within or without the State of Delaware, as the place for holding any special meeting of the Board of Directors called by them.

SECTION 3.4. Notice of Special Meetings of the Board of Directors. Notice of any special meeting of the Board of Directors shall be given at least one (1) day previous thereto by written notice to each director at his or her address. If mailed, such notice shall be deemed to be delivered when deposited in the United States Mail so addressed, with first-class postage thereon prepaid. If sent by any other means (including facsimile, courier, or express mail, etc.), such notice shall be deemed to be delivered when actually delivered to the home or business address of the director.

SECTION 3.5. Quorum. A majority of the total number of directors fixed by these Bylaws, or in the absence of a Bylaw which fixes the number of directors, the number stated in the Certificate of Incorporation or named by the incorporators or named by the Board pursuant to Section 3.1, shall constitute a quorum for the transaction of business. If less than a majority of the directors are present at a meeting of the Board of Directors, a majority of the directors present may adjourn the meeting from time to time without further notice.

SECTION 3.6. Voting. The vote of the majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, unless the Delaware General Corporation Law or the Certificate of Incorporation requires a vote of a greater number.

SECTION 3.7. Vacancies. Vacancies in the Board of Directors may be filled by a majority vote of the Board of Directors or by an election either at an annual meeting or at a special meeting of the stockholders called for that purpose. Any directors elected by the stockholders to fill a vacancy shall hold office for the balance of the term for which he or she was elected. A director appointed by the Board of Directors to fill a vacancy shall serve until the next meeting of stockholders at which directors are elected.

SECTION 3.8. Removal of Directors. A director, or the entire Board of Directors, may be removed, with or without cause, by the holders of a majority of the shares then entitled to vote at an election of directors.

SECTION 3.9. Informal Action of Directors. Unless otherwise restricted by the Certificate of Incorporation or these Bylaws, any action required or permitted to be taken at any meeting of the Board of Directors or any committee thereof may be taken without a meeting if all members of the Board or committee, as the case may be, consent thereto in writing or by electronic transmission (including electronic mail), and the writing or writings or electronic transmission or transmissions (including electronic mail) are filed with the records of proceedings of the Board or committee.

SECTION 3.10. Participation by Conference Telephone. Members of the Board of Directors, or any committee designated by such board, may participate in a meeting of the Board of Directors, or committee thereof, by means of conference telephone or similar communications equipment as long as all persons participating in the meeting can speak with and hear each other, and participation by a director pursuant to this Section 3.10 shall constitute presence in person at such meeting.

ARTICLE IV

WAIVER OF NOTICE

SECTION 4.1. Written Waiver of Notice. A written waiver of any required notice, signed by the person entitled to notice, whether before or after the date stated therein, shall be deemed equivalent to notice. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of stockholders, directors or members of a committee of directors need be specified in any written waiver of notice.

SECTION 4.2. Attendance as Waiver of Notice. Attendance of a person at a meeting shall constitute a waiver of notice of such meeting, except when the person attends a meeting for the express purpose of objecting, and objects at the beginning of the meeting, to the transaction of any business because the meeting is not lawfully called or convened.

ARTICLE V

COMMITTEES

SECTION 5.1. General Provisions. The Board of Directors may, by resolution passed by a majority of the whole Board of Directors, designate one or more committees, each committee to consist of one or more of the directors of the Corporation. The Board of Directors may designate one or more directors as alternate members of any committee, who may replace any absent or disqualified member at any meeting of the committee. In the absence or disqualification of a member at any meeting of a committee, the member or members thereof present at any meeting and not disqualified from voting, whether or not such member or members constitute a quorum, may unanimously appoint another member of the Board of Directors to act at the meeting in the place of any such absent or disqualified member. Any such committee, to the extent provided in the resolution of the Board of Directors, shall have and may exercise all the powers and authority of the Board of Directors in the management of the business and affairs of the Corporation, and may authorize the seal of the Corporation to be affixed to all papers which may require it; but no such committee shall have the power or authority in reference to amending the Certificate of Incorporation, adopting an agreement of merger or consolidation, recommending to the stockholders the sale, lease, or exchange of all or substantially all of the Corporation's property and assets, recommending to the stockholders a dissolution of the Corporation or a revocation of a dissolution, or amending the By-laws of the Corporation; and, unless the resolution so provides, no such committee shall have the power or authority to declare a dividend, to authorize the issuance of stock or to adopt a certificate of ownership and merger, pursuant to Section 253 of the Delaware General Corporation Law.

ARTICLE VI

OFFICERS

SECTION 6.1. General Provisions. The Board of Directors shall elect a President and a Secretary of the Corporation. The Board of Directors may also elect a Chairman of the Board, one or more Vice Chairmen of the Board, one or more Vice Presidents, a Treasurer, one or more Assistant Secretaries and Assistant Treasurers and such additional officers as the Board of Directors may deem necessary or appropriate from time to time. Any two or more offices may be held by the same person. The officers elected by the Board of Directors shall have such duties as are hereafter described and such additional duties as the Board of Directors may from time to time prescribe.

SECTION 6.2. Election and Term of Office. The officers of the Corporation shall be elected annually by the Board of Directors at the regular meeting of the Board of Directors held after each annual meeting of the stockholders. If the election of officers is not held at such meeting, such election shall be held as soon thereafter as may be convenient. New offices of the Corporation may be created and filled and vacancies in offices may be filled at any time, at a meeting or by the written consent of the Board of Directors. Unless removed pursuant to Section 6.3 of these Bylaws, each officer shall hold office until his successor has been duly elected and qualified, or until his earlier death or resignation. Election or appointment of an officer or agent shall not of itself create contract rights.

SECTION 6.3. Removal of Officers. Any officer or agent elected or appointed by the Board of Directors may be removed by the Board of Directors whenever, in its judgment, the best interests of the Corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person(s) so removed.

SECTION 6.4. The Chief Executive Officer. The Board of Directors shall designate whether the Chairman of the Board, if one shall have been chosen, or the President shall be the Chief Executive Officer of the Corporation. If a Chairman of the Board has not been chosen, or if one has been chosen but not designated Chief Executive Officer, then the President shall be the Chief Executive Officer of the Corporation. The Chief Executive Officer shall be the principal executive officer of the Corporation and shall in general supervise and control all of the business and affairs of the Corporation, unless otherwise provided by the Board of Directors. The Chief Executive Officer shall see that orders and resolutions of the Board of Directors are carried into effect. The Chief Executive Officer may sign bonds, mortgages, certificates for shares and all other contracts and documents whether or not under the seal of the Corporation, except in cases where the signing and execution thereof shall be expressly delegated by law, by the Board of Directors or by these Bylaws to some other officer or agent of the Corporation. The Chief Executive Officer shall have general powers of supervision and shall be the final arbiter of all differences between officers of the Corporation and his decision as to any matter affecting the Corporation shall be final and binding as between the officers of the Corporation subject only to the Board of Directors.

SECTION 6.5. The President. In the absence of the Chief Executive Officer or in the event of his inability or refusal to act, if the Chairman of the Board has not been designated Chief Executive Officer, the President shall perform the duties of the Chief Executive Officer, and when so acting, shall have all the powers of and be subject to all the restrictions upon the Chief Executive Officer. At all other times the President shall have the active management of the business of the Corporation under the general supervision of the Chief Executive Officer. The President shall have concurrent power with the Chief Executive Officer to sign bonds, mortgages, certificates for shares and other contracts and documents, whether or not under the seal of the Corporation except in cases where the signing and execution thereof shall be expressly delegated by law, by the Board of Directors, or by these Bylaws to some other officer or agent of the Corporation. In general, the President shall perform all duties incident to the office of president and such other duties as the Chief Executive Officer or the Board of Directors may from time to time prescribe.

SECTION 6.6. The Chairman of the Board. The Chairman of the Board, if one is chosen, shall be chosen from among the members of the Board of Directors. If the Chairman of the Board has not been designated Chief Executive Officer, the Chairman of the Board shall preside at all meetings of the stockholders and of the Board of Directors and perform such other duties as may be assigned to the Chairman of the Board by the Board of Directors.

SECTION 6.7. Vice Chairman of the Board. In the absence of the Chief Executive Officer or in the event of his inability or refusal to act, if the Chairman of the Board has been designated Chief Executive Officer, the Vice Chairman, or if there be more than one, the Vice Chairmen, in the order determined by the Board of Directors, shall perform the duties of the Chief Executive Officer, and when so acting shall have all the powers of and be subject to all the restrictions upon the Chief Executive Officer. At all other times, the Vice Chairman or Vice Chairmen shall perform such duties and have such powers as the Chief Executive Officer or the Board of Directors may from time to time prescribe.

SECTION 6.8. The Vice President. In the absence of the President or in the event of his inability or refusal to act, the Vice President (or in the event there be more than one Vice President, the Executive Vice President and the other Vice President or Vice Presidents in the order designated, or in the absence of any designation, then in the order of their election) shall perform the duties of the President, and when so acting, shall have all the powers of and be subject to all the restrictions upon the President. The Vice Presidents shall perform such other duties and have such other powers as the Chief Executive Officer or the Board of Directors may from time to time prescribe.

SECTION 6.9. The Secretary. The Secretary shall attend all meetings of the Board of Directors and all meetings of the stockholders and record all the proceedings of the meetings of the Corporation and of the Board of Directors in a book to be kept for that purpose and shall perform like duties for the standing committees when required. The Secretary shall give, or cause to be given, notice of all meetings of the stockholders and special meetings of the Board of Directors, and shall perform such other duties as may be prescribed by the Board of Directors or the Chief Executive Officer, under whose supervision he shall be. The Secretary shall have custody of the corporate seal of the Corporation and the Secretary, or an Assistant Secretary, shall have authority to affix the same to any instrument requiring it and when so affixed, it may be attested by his signature or by the signature of such Assistant Secretary. The Board of Directors may give general authority to any other officer to affix the seal of the Corporation and to attest the affixing by his signature.

SECTION 6.10. The Assistant Secretary. The Assistant Secretary, or if there be more than one, the Assistant Secretaries in the order determined by the Board of Directors (or if there be no such determination, then in the order of their election), shall, in the absence of the Secretary or in the event of his inability or refusal to act, perform the duties and exercise the powers of the Secretary and shall perform such other duties and have such other powers as the Chief Executive Officer or the Board of Directors may from time to time prescribe.

SECTION 6.11. The Treasurer. The Treasurer shall have the custody of the corporate funds and securities and shall keep full and accurate accounts of receipts and disbursements in books belonging to the Corporation and shall deposit all moneys and other valuable effects in the name and to the credit of the Corporation in such depositories as may be designated by the Board of Directors. The Treasurer shall disburse the funds of the Corporation as may be ordered by the Board of Directors, taking proper vouchers for such disbursements, and shall render to the President and to the Board of Directors, at its regular meetings, or when the Board of Directors so requires, an account of all his transactions as Treasurer and of the financial condition of the Corporation. If required by the Board of Directors, the Treasurer shall give the Corporation a bond (which shall be renewed every six (6) years) in such sum and with such surety or sureties as shall be satisfactory to the Board of Directors for the faithful performance of the duties of his office and for the restoration to the Corporation, in case of his death, resignation, retirement or removal from office, of all books, papers, vouchers, money and other property of whatever kind in his possession or under his control belonging to the Corporation.

SECTION 6.12. The Assistant Treasurer. The Assistant Treasurer, or if there shall be more than one, the Assistant Treasurers in the order determined by the Board of Directors (or if there be no such determination, then in the order of their election), shall, in the absence of the Treasurer or in the event of his inability or refusal to act, perform the duties and exercise the powers of the Treasurer and shall perform such other duties and have such other powers as the Chief Executive Officer or the Board of Directors may from time to time prescribe.

SECTION 6.13. Duties of Officers May be Delegated. In the absence of any officer of the Corporation, or for any other reason that the Board of Directors may deem sufficient, the Board of Directors may delegate the powers or duties, or any portion of such powers or duties, of any officers or officer to any other officer or to any director.

SECTION 6.14. Compensation. The Board of Directors shall have the authority to establish reasonable compensation of all officers for services rendered to the Corporation.

ARTICLE VII

CERTIFICATES FOR SHARES

SECTION 7.1. Certificates of Shares. The shares of the Corporation shall be represented by certificates, provided that the Board of Directors of the Corporation may provide by resolution or resolutions that some or all of any or all classes or series of its stock shall be uncertified shares. Any such resolution shall not apply to shares represented by a certificate until such certificate is surrendered to the Corporation. Notwithstanding the adoption of such a resolution by the Board of Directors, every holder of stock represented by certificates and upon request every holder of uncertified shares shall be entitled to have a certificate signed by, or in the name of the Corporation by the Chairman or Vice Chairman of the Board of Directors, Chief Executive Officer, or the President or Vice President, and by the Treasurer or an Assistant Treasurer, or the Secretary or an Assistant Secretary of the Corporation representing the number of shares registered in certificate form. Any or all the signatures on the certificate may be a facsimile.

SECTION 7.2. Signatures of Former Officer, Transfer Agent or Registrar. In case any officer, transfer agent, or registrar who has signed or whose facsimile signature has been placed upon a certificate shall have ceased to be such officer, transfer agent or registrar before such certificate is issued, it may be issued by the Corporation with the same effect as if such person or entity were such officer, transfer agent or registrar at the date of issue.

SECTION 7.3. Transfer of Shares. Transfers of shares of the Corporation shall be made only on the books of the Corporation by the holder of record thereof or by his legal representative, who shall furnish proper evidence of authority to transfer, or by his or her attorney thereunto authorized by power of attorney duly executed and filed with the Secretary of the Corporation, and on surrender for cancellation of certificate for such shares. Prior to due presentment of a certificate for shares for registration of transfer, the Corporation may treat a registered owner of such shares as the person exclusively entitled to vote, to receive notifications and otherwise to have and exercise all of the rights and powers of an owner of shares.

SECTION 7.4. Lost, Destroyed or Stolen Certificates. Whenever a certificate representing shares of the Corporation has been lost, destroyed or stolen, the holder thereof may file in the office of the Corporation an affidavit setting forth, to the best of his knowledge and belief, the time, place, and circumstance of such loss, destruction or theft together with a statement of indemnity sufficient in the opinion of the Board of Directors to indemnify the Corporation against any claim that may be made against it on account of the alleged loss of any such certificate. Thereupon the Board may cause to be issued to such person or such person's legal representative a new certificate or a duplicate of the certificate alleged to have been lost, destroyed or stolen. In the exercise of its discretion, the Board of Directors may waive the indemnification requirements provided herein.

ARTICLE VIII

DIVIDENDS

SECTION 8.1. Dividends. The Board of Directors of the Corporation may declare and pay dividends upon the shares of the Corporation's capital stock in any form determined by the Board of Directors, in the manner and upon the terms and conditions provided by law.

ARTICLE IX

CONTRACTS, LOANS, CHECKS AND DEPOSITS

SECTION 9.1. Contracts. The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

SECTION 9.2. Loans. No loans shall be contracted on behalf of the Corporation, and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Board of Directors. Such authority may be general or confined to specific instances.

SECTION 9.3. Checks, Drafts, Etc. All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Corporation shall be signed by one or more officers or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors.

SECTION 9.4. Deposits. The funds of the Corporation may be deposited or invested in such bank account, in such investments or with such other depositories as determined by the Board of Directors.

ARTICLE X

INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES AND OTHER AGENTS

SECTION 10.1. Indemnification of Directors. The Corporation shall, to the maximum extent and in the manner permitted by Section 145 of the Delaware General Corporation Law (the "**Delaware Law**"), indemnify each of its directors against expenses judgments, fines, settlements, and other amounts actually and reasonably incurred in connection with any proceeding (as defined in Section 145 of the Delaware Law), arising by reason of the fact that such person is or was a director of the Corporation. For purposes of this Article X, a "director" of the Corporation includes any person (i) who is or was a director of the Corporation, (ii) who is or was serving at the request of the Corporation as a director of another foreign or domestic corporation, partnership, joint venture, trust or other enterprise, or (iii) who was a director of a corporation which was a predecessor corporation of the Corporation or of another enterprise at the request of such predecessor corporation.

SECTION 10.2. Indemnification of Others. The Corporation shall have the power, to the extent and in the manner permitted by the Delaware Law, to indemnify each of its employees, officers, and agents (other than directors) against expenses (as defined in Section 145 of the Delaware Law), judgments, fines, settlements, and other amounts actually and reasonably incurred in connection with any proceeding (as defined in Section 145 of the Delaware Law), arising by reason of the fact that such person is or was an employee, officer or agent of the Corporation. For purposes of this Article X, an "employee" or "officer" or "agent" of the Corporation (other than a director) includes any person (i) who is or was an employee, officer, or agent of the Corporation, (ii) who is or was serving at the request of the Corporation as an employee, officer, or agent of another foreign or domestic corporation, partnership, joint venture, trust or other enterprise, or (iii) who was an employee, officer, or agent of a corporation which was a predecessor corporation of the Corporation or of another enterprise at the request of such predecessor corporation.

SECTION 10.3. Indemnity Not Exclusive. The indemnification provided by this Article X shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under any Bylaw, agreement, vote of stockholders or directors or otherwise, both as to action in an official capacity and as to action in another capacity while holding such office. The rights to indemnify hereunder shall continue as to a person who has ceased to be a director, officer, employee, or agent and shall inure to the benefit of the heirs, executors, and administrators of the person.

SECTION 10.4. Insurance Indemnification. The Corporation shall have the power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the Corporation against any liability asserted against or incurred by such person in such capacity or arising out of that person's status as such, whether or not the Corporation would have the power to indemnify that person against such liability under the provisions of this Article X.

ARTICLE XI

AMENDMENTS

SECTION 11.1. Amendments. These Bylaws may be adopted, amended or repealed by either the Board of Directors or the Corporation's stockholders.

SECRETARY'S CERTIFICATE OF ADOPTION OF BYLAWS

OF

PLAYBUTTON ACQUISITION CORP.,
a Delaware corporation

I, the undersigned, do hereby certify:

1. That I am the duly elected and acting Secretary of Playbutton Acquisition Corp. , a Delaware corporation.

2. That the foregoing Bylaws constitute the Bylaws of said corporation as adopted by Written Consent of the Sole Incorporator dated as of October 12, 2012 and Written Consent of the Board of Directors dated as of October 12, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my name as of October 12, 2012.

By: /s/ Daniel B. Najor
Daniel B. Najor, Secretary

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Exhibit 4.1

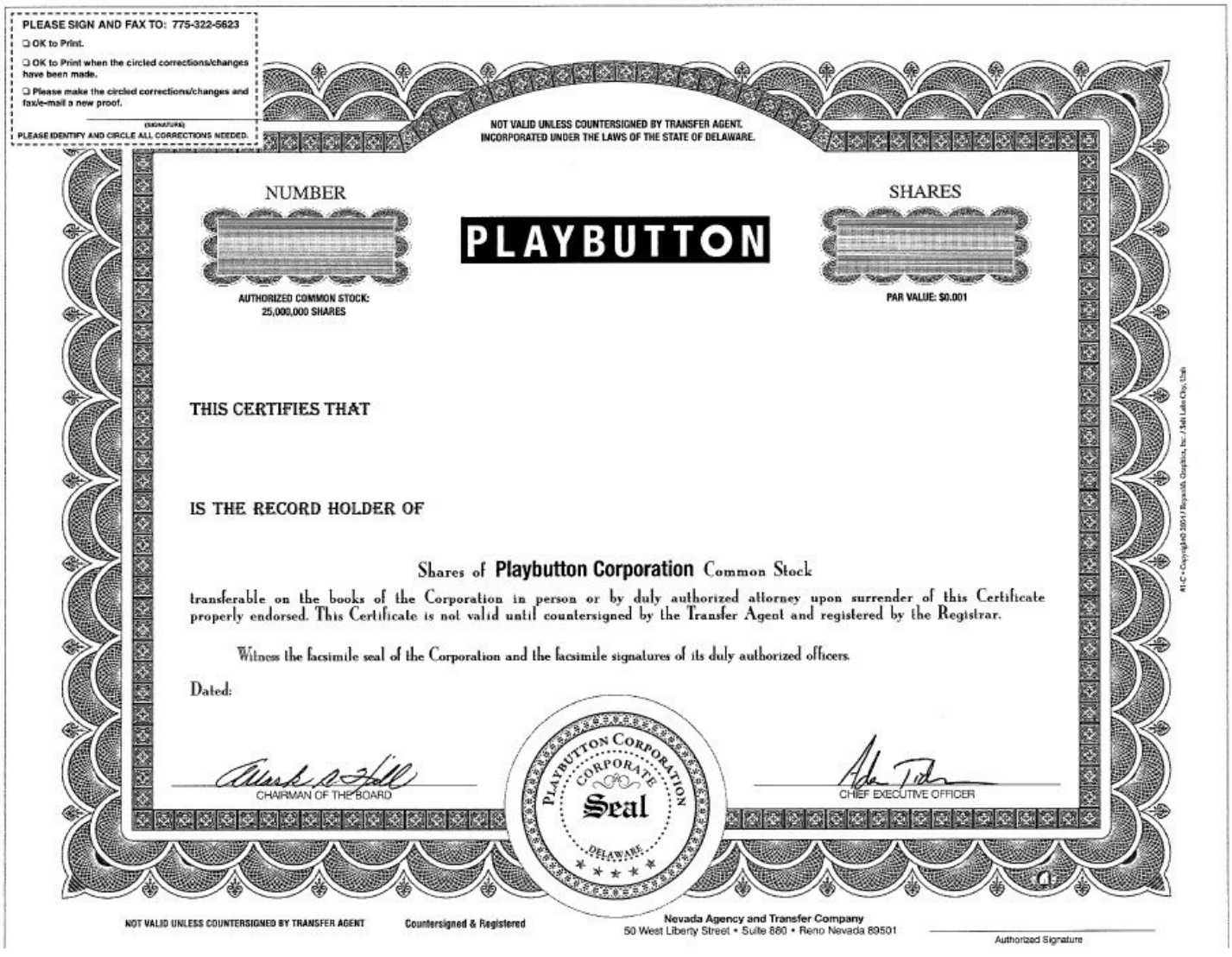
PLEASE SIGN AND FAX TO: 775-322-5623
❑ OK to Print.
❑ OK to Print when the circled corrections/changes have been made.
❑ Please make the circled corrections/changes and fax/e-mail a new proof.
(SIGNATURE)
PLEASE IDENTIFY AND CIRCLE ALL CORRECTIONS NEEDED.
NOT VALID UNLESS COUNTERSIGNED BY TRANSFER AGENT.
INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE.
NUMBER
SHARES
PLAYBUTTON
AUTHORIZED COMMON STOCK:
25,000,000 SHARES
PAR VALUE: $0.001
THIS CERTIFIES THAT
IS THE RECORD HOLDER OF
Shares of Playbutton Corporation Common Stock
transferable on the books of the Corporation in person or by duly authorized attorney upon surrender of this Certificate properly endorsed. This Certificate is not valid until countersigned by the Transfer Agent and registered by the Registrar.
Witness the facsimile seal of the Corporation and the facsimile signatures of its duly authorized officers.
Dated:
CHAIRMAN OF THE BOARD
PLAYBUTTON CORPORATION
CORPORATE
Seal
DELAWARE
CHIEF EXECUTIVE OFFICER
NOT VALID UNLESS COUNTERSIGNED BY TRANSFER AGENT
Countersigned & Registered
Nevada Agency and Transfer Company
50 West Liberty Street • Suite 880 • Reno Nevada 89501
Authorized Signature

Exhibit 4.2

THIS SECURITY HAS NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE "SECURITIES ACT"). THE SECURITY HAS BEEN ACQUIRED FOR INVESTMENT AND MAY NOT BE SOLD, TRANSFERRED, ASSIGNED OR OTHERWISE DISPOSED OF IN THE ABSENCE OF A CURRENT AND EFFECTIVE REGISTRATION STATEMENT UNDER THE SECURITIES ACT WITH RESPECT TO SUCH SECURITY, OR AN OPINION OF THE ISSUER'S COUNSEL TO THE EFFECT THAT REGISTRATION IS NOT REQUIRED UNDER THE SECURITIES ACT.

[FORM OF]

COMMON STOCK PURCHASE WARRANT

of

Playbutton Corporation
(a Delaware Corporation)

FOR VALUE RECEIVED, Playbutton Corporation., a Delaware corporation (the "Company"), hereby agrees to sell upon the terms and on the conditions hereinafter set forth, but no later than 5:30 p.m., Eastern Time, on the Expiration Date (as hereinafter defined) to _____ or registered assigns (the "Holder"), under the terms as hereinafter set forth, _____ (_____) fully paid and non-assessable shares of the Company's Common Stock, par value $0.0001 per share (the "Warrant Stock"), at a purchase price of $1.50 per share (the "Warrant Price"), pursuant to this warrant (this "Warrant"). The number of shares of Warrant Stock to be so issued and the Warrant Price are subject to adjustment in certain events as hereinafter set forth. The term "Common Stock" shall mean, when used herein, unless the context otherwise requires, the stock and other securities and property at the time receivable upon the exercise of this Warrant.

1. Exercise of Warrant.

a. The Holder may exercise this Warrant according to its terms by surrendering this Warrant to the Company, at the address set forth in Section 11, the Notice of Exercise attached hereto having then been duly executed by the Holder, accompanied by cash, certified check or bank draft in payment of the purchase price, in lawful money of the United States of America, for the number of shares of the Warrant Stock specified in the Notice of Exercise, or as otherwise provided in this Warrant, prior to 5:30 p.m., Eastern Time, on _____, 2017 (the "Expiration Date").

b. Notwithstanding anything contained herein to the contrary, if at any time after twelve (12) months from the date of issuance of this Warrant there is no effective registration statement registering, or no current prospectus available for, the resale of all of the shares of Warrant Stock issuable hereunder, then the Holder may, in its sole discretion, exercise this Warrant in whole or in part by means of a "cashless exercise" in lieu of making a cash payment, and the Holder shall then be entitled to receive a certificate for the number of shares of Warrant Stock equal to the quotient obtained by dividing [(A-B) (X)] by (A), where:

(A) = VWAP (as defined below) on the business day immediately preceding the date of such election;

(B) = the Warrant Price of this Warrant, as adjusted; and

(X) = the number of shares of Warrant Stock issuable upon exercise of this Warrant in accordance with the terms of this Warrant by means of a cash exercise rather than a cashless exercise.

For purposes of this Warrant, "VWAP" means, for any date, the price determined by the first of the following clauses that applies: (a) if the Common Stock is then listed or quoted on a Trading Market (as defined below), the daily volume weighted average price of the Common Stock for the ten (10) trading days prior to such date (or the nearest preceding date) on the Trading Market on which the Common Stock is then listed or quoted as reported by Bloomberg L.P. (based on a Trading Day from 9:30 a.m. New York City time to 4:02 p.m. New York City time); (b) if the Common Stock is not then listed on a Trading Market and if prices for the Common Stock are then quoted on the OTC Bulletin Board, the volume weighted average price of the Common Stock for the ten (10) trading days prior to such date (or the nearest preceding date) on the OTC Bulletin Board; (c) if the Common Stock is not then listed or quoted on a Trading Market or OTC Bulletin Board and if prices for the Common Stock are then reported in the " Pink Sheets" published by Pink Sheets, LLC (or a similar organization or agency succeeding to its functions of reporting prices), the average bid price per share of the Common Stock so reported for the twenty (20) trading days prior to such date; or (d) in all other cases, the fair market value of a share of Common Stock as determined in good faith by the Company's board of directors. For purposes of this Warrant, "Trading Market" means the following markets or exchanges on which the Common Stock is listed or quoted for trading on the date in question: the New York Stock Exchange, NYSE MKT or NASDAQ Stock Market.

c. This Warrant may be exercised in whole or in part so long as any exercise in part hereof would not involve the issuance of fractional shares of Warrant Stock. If exercised in part, the Company shall deliver to the Holder a new Warrant, identical in form, in the name of the Holder, evidencing the right to purchase the number of shares of Warrant Stock as to which this Warrant has not been exercised, which new Warrant shall be signed by the Chairman, Chief Executive Officer or President and the Secretary or Assistant Secretary of the Company. The term Warrant as used herein shall include any subsequent Warrant issued as provided herein.

d. No fractional shares or scrip representing fractional shares shall be issued upon the exercise of this Warrant. The Company shall pay cash in lieu of fractions with respect to the Warrants based upon the fair market value of such fractional shares of Common Stock (which shall be the closing price of such shares on the exchange or market on which the Common Stock is then traded) at the time of exercise of this Warrant.

e. In the event of any exercise of the rights represented by this Warrant, a certificate or certificates for the Warrant Stock so purchased, registered in the name of the Holder, shall be delivered to the Holder within a reasonable time after such rights shall have been so exercised. The person or entity in whose name any certificate for the Warrant Stock is issued upon exercise of the rights represented by this Warrant shall for all purposes be deemed to have become the holder of record of such shares immediately prior to the close of business on the date on which the Warrant was surrendered and payment of the Warrant Price and any applicable taxes was made, irrespective of the date of delivery of such certificate, except that, if the date of such surrender and payment is a date when the stock transfer books of the Company are closed, such person shall be deemed to have become the holder of such shares at the opening of business on the next succeeding date on which the stock transfer books are open. The Company shall pay any and all documentary stamp or similar issue or transfer taxes payable in respect of the issue or delivery of shares of Common Stock on exercise of this Warrant.

2. Disposition of Warrant Stock and Warrant.

a. The Holder hereby acknowledges that this Warrant and any Warrant Stock purchased pursuant hereto are, as of the date hereof, not registered: (i) under the Securities Act of 1933, as amended (the "1933 Act"), on the ground that the issuance of this Warrant is exempt from registration under Section 4(2) of the 1933 Act as not involving any public offering or (ii) under any applicable state securities law because the issuance of this Warrant does not involve any public offering; and that the Company's reliance on the Section 4(2) exemption of the 1933 Act and under applicable state securities laws is predicated in part on the representations hereby made to the Company by the Holder that it is acquiring this Warrant and will acquire the Warrant Stock for investment for its own account, with no present intention of dividing its participation with others or reselling or otherwise distributing the same, subject, nevertheless, to any requirement of law that the disposition of its property shall at all times be within its control.

The Holder hereby agrees that it will not sell or transfer all or any part of this Warrant and/or Warrant Stock unless and until it shall first have given notice to the Company describing such sale or transfer and furnished to the Company either (i) an opinion, reasonably satisfactory to counsel for the Company, of counsel (skilled in securities matters, selected by the Holder and reasonably satisfactory to the Company) to the effect that the proposed sale or transfer may be made without registration under the 1933 Act and without registration or qualification under any state law, or (ii) an interpretative letter from the Securities and Exchange Commission to the effect that no enforcement action will be recommended if the proposed sale or transfer is made without registration under the 1933 Act.

b. If, at the time of issuance of the shares issuable upon exercise of this Warrant, no registration statement is in effect with respect to such shares under applicable provisions of the 1933 Act, the Company may at its election require that the Holder provide the Company with written reconfirmation of the Holder's investment intent and that any stock certificate delivered to the Holder of a surrendered Warrant shall bear legends reading substantially as follows:

> "THE SHARES REPRESENTED BY THIS CERTIFICATE HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AND MAY NOT BE SOLD, TRANSFERRED, PLEDGED OR OTHERWISE DISPOSED OF IN THE ABSENCE OF AN EFFECTIVE REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933 OR AN OPINION OF COUNSEL SATISFACTORY TO THI ISSUER OF THIS CERTIFICATE THAT REGISTRATION IS NOT REQUIRED UNDER SAID ACT."

In addition, so long as the foregoing legend may remain on any stock certificate delivered to the Holder, the Company may maintain appropriate "stop transfer" orders with respect to such certificates and the shares represented thereby on its books and records and with those to whom it may delegate registrar and transfer functions.

3. Reservation of Shares. The Company hereby agrees that at all times there shall be reserved for issuance upon the exercise of this Warrant such number of shares of its Common Stock as shall be required for issuance upon exercise of this Warrant. The Company further agrees that all shares which may be issued upon the exercise of the rights represented by this Warrant will be duly authorized and will, upon issuance and against payment of the exercise price, be validly issued, fully paid and non-assessable, free from all taxes, liens, charges and preemptive rights with respect to the issuance thereof, other than taxes, if any, in respect of any transfer occurring contemporaneously with such issuance and other than transfer restrictions imposed by federal and state securities laws.

4. Exchange, Transfer or Assignment of Warrant. This Warrant is exchangeable, without expense, at the option of the Holder, upon presentation and surrender hereof to the Company or at the office of its stock transfer agent, if any, for other Warrants of different denominations, entitling the Holder or Holders thereof to purchase in the aggregate the same number of shares of Common Stock purchasable hereunder. Upon surrender of this Warrant to the Company or at the office of its stock transfer agent, if any, with the Assignment Form annexed hereto duly executed and funds sufficient to pay any transfer tax, the Company shall, without charge, execute and deliver a new Warrant in the name of the assignee named in such instrument of assignment and this Warrant shall promptly be canceled. This Warrant may be divided or combined with other Warrants that carry the same rights upon presentation hereof at the office of the Company or at the office of its stock transfer agent, if any, together with a written notice specifying the names and denominations in which new Warrants are to be issued and signed by the Holder hereof.

5. Capital Adjustments. This Warrant is subject to the following further provisions:

a. Recapitalization, Reclassification and Succession. If any recapitalization of the Company or reclassification of its Common Stock or any merger or consolidation of the Company into or with a corporation or other business entity, or the sale or transfer of all or substantially all of the Company's assets or of any successor corporation's assets to any other corporation or business entity (any such corporation or other business entity being included within the meaning of the term "successor corporation") shall be effected, at any time while this Warrant remains outstanding and unexpired, then, as a condition of such recapitalization, reclassification, merger, consolidation, sale or transfer, lawful and adequate provision shall be made whereby the Holder of this Warrant thereafter shall have the right to receive upon the exercise hereof as provided in Section 1 and in lieu of the shares of Common Stock immediately theretofore issuable upon the exercise of this Warrant, such shares of capital stock, securities or other property as may be issued or payable with respect to or in exchange for a number of outstanding shares of Common Stock equal to the number of shares of Common Stock immediately theretofore issuable upon the exercise of this Warrant had such recapitalization, reclassification, merger, consolidation, sale or transfer not taken place, and in each such case, the terms of this Warrant shall be applicable to the shares of stock or other securities or property receivable upon the exercise of this Warrant after such consummation.

b. Subdivision or Combination of Shares. If the Company at any time while this Warrant remains outstanding and unexpired shall subdivide or combine its Common Stock, the number of shares of Warrant Stock purchasable upon exercise of this Warrant and the Warrant Price shall be proportionately adjusted.

c. Stock Dividends and Distributions. If the Company at any time while this Warrant is outstanding and unexpired shall issue or pay the holders of its Common Stock, or take a record of the holders of its Common Stock for the purpose of entitling them to receive, a dividend payable in, or other distribution of, Common Stock, then (i) the Warrant Price shall be adjusted in accordance with Section 5(e) and (ii) the number of shares of Warrant Stock purchasable upon exercise of this Warrant shall be adjusted to the number of shares of Common Stock that the Holder would have owned immediately following such action had this Warrant been exercised immediately prior thereto.

d. Stock and Rights Offering to Shareholders. If the Company at any time while the Warrant remains outstanding distribute to all holders of its Common Stock any shares of capital stock of the Company (other than Common Stock) or evidences of its indebtedness or assets (excluding cash dividends or distributions paid from retained earnings or current year's or prior year's earnings of the Company) or rights or warrants to subscribe for or purchase any of its securities (excluding those referred to in the immediately preceding paragraph) (any of the foregoing being hereinafter in this paragraph called the "Securities"), then in each such case, the Company shall reserve shares or other units of such Securities for distribution to the Holder upon exercise of this Warrant so that, in addition to the shares of the Common Stock to which such Holder is entitled, such Holder will receive upon such exercise the amount and kind of such Securities which such Holder would have received if the Holder had, immediately prior to the record date for the distribution of the Securities, exercised this Warrant.

e. Warrant Price Adjustment. Except as otherwise provided herein, whenever the number of shares of Warrant Stock purchasable upon exercise of this Warrant is adjusted, as herein provided, the Warrant Price payable upon the exercise of this Warrant shall be adjusted to that price determined by multiplying the Warrant Price immediately prior to such adjustment by a fraction (i) the numerator of which shall be the number of shares of Warrant Stock purchasable upon exercise of this Warrant immediately prior to such adjustment, and (ii) the denominator of which shall be the number of shares of Warrant Stock purchasable upon exercise of this Warrant immediately thereafter.

f. Certain Shares Excluded. The number of shares of Common Stock outstanding at any given time for purposes of the adjustments set forth in this Section 5 shall exclude any shares then directly or indirectly held in the treasury of the Company.

g. Deferral and Cumulation of De Minimis Adjustments. The Company shall not be required to make any adjustment pursuant to this Section 5 if the amount of such adjustment would be less than one percent (1%) of the Warrant Price in effect immediately before the event that would otherwise have given rise to such adjustment. In such case, however, any adjustment that would otherwise have been required to be made shall be made at the time of and together with the next subsequent adjustment which, together with any adjustment or adjustments so carried forward, shall amount to not less than one percent (1%) of the Warrant Price in effect immediately before the event giving rise to such next subsequent adjustment.

h. Duration of Adjustment. Following each computation or readjustment as provided in this Section 5, the new adjusted Warrant Price and number of shares of Warrant Stock purchasable upon exercise of this Warrant shall remain in effect until a further computation or readjustment thereof is required.

6. Call Right. This Warrant may be redeemed prior to the Expiration Date, at the option of the Company, at a price of $0.001 per share of Warrant Stock ("Redemption Price"), upon not less than 10 days prior written notice ("Redemption Period") to the Holder notifying Holder of the Company's intent to exercise such right and setting forth a time and date for such redemption; provided, however, that no redemption under this Section 6 may occur unless (i) the Company's Common Stock has had a per share closing sales price of at least $2.50 (as proportionately adjusted for any split, combination or the like) for twenty (20) consecutive trading days and (ii) at the date of the redemption notice and during the entire Redemption Period there is an effective registration statement covering the resale of the Warrant Stock. This Warrant may be exercised by the Holder, for cash, at any time after notice of redemption has been given by the Company and prior to the time and date fixed for redemption, and the other provisions of this Warrant shall remain in full force and effect through and including the redemption date. On and after the redemption date, the Holder shall have no further rights except to receive, upon surrender of this Warrant, the Redemption Price.

7. Limitation on Exercises. The Company shall not affect the exercise of this Warrant, and the Holder shall not have the right to exercise this Warrant, to the extent that after giving effect to such exercise, the Holder (together with such Holder's affiliates) would beneficially own in excess of 4.99% ("Maximum Percentage") of the shares of Common Stock outstanding immediately after giving effect to such exercise. For purposes of the foregoing sentence, the aggregate number of shares of Common Stock beneficially owned by such Holder and its affiliates shall include the number of shares of Common Stock issuable upon exercise of this Warrant with respect to which the determination of such sentence is being made, but shall exclude shares of Common Stock which would be issuable upon (A) exercise of the remaining, unexercised portion of this Warrant beneficially owned by such Holder and its affiliates and (B) exercise or conversion of the unexercised or unconverted portion of any other securities of the Company beneficially owned by such Person and its affiliates (including, without limitation, any convertible notes or convertible preferred stock or warrants) subject to a limitation on conversion or exercise analogous to the limitation contained herein. Except as set forth in the preceding sentence, for purposes of this paragraph, beneficial ownership shall be calculated in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended. To the extent that the limitation contained in this Section 7 applies, the determination of whether this Warrant is exercisable (in relation to other securities owned by the Holder together with any affiliate) and of which portion of this Warrant is exercisable shall be in the sole discretion of the Holder, and the submission of a Notice of Exercise shall be deemed to be the Holder's determination of whether this Warrant is exercisable (in relation to other securities owned by the Holder together with any affiliate) and of which portion of this Warrant is exercisable, in each case subject to such aggregate percentage limitation, and the Company shall have no obligation to verify or confirm the accuracy of the determination. For purposes of this Warrant, in determining the number of outstanding shares of Common Stock, the Holder may rely on the number of outstanding shares of Common Stock as reflected in (1) the Company's most recent Form 10-K, Form 10-Q, Current Report on Form 8-K or other public filing with the Securities and Exchange Commission, as the case may be, (2) a more recent public announcement by the Company or (3) any other notice by the Company setting forth the number of shares of Common Stock outstanding. For any reason at any time, upon the written or oral request of the Holder, the Company shall within one (1) business day confirm orally and in writing to the Holder the number of shares of Common Stock then outstanding. In any case, the number of outstanding shares of Common Stock shall be determined after giving effect to the conversion or exercise of securities of the Company, including this Warrant, by the Holder and its affiliates since the date as of which such number of outstanding shares of Common Stock was reported. By written notice to the Company, any Holder may increase or decrease the Maximum Percentage to any other percentage not in excess of 9.99% specified in such notice; provided that (i) any such increase will not be effective until the 61st day after such notice is delivered to the Company, and (ii) any such increase or decrease will apply only to the Holder sending such notice and not to any other holder of Warrants. The restriction described in this Section 7 shall be automatically waived in the event that the Company issue's to Holder a notice of its intent to redeem this Warrant pursuant to Section 6. The provisions of this paragraph shall be construed and implemented in a manner otherwise than in strict conformity with the terms of this Section 7 to correct this paragraph (or any portion hereof) which may be defective or inconsistent with the intended beneficial ownership limitation herein contained or to make changes or supplements necessary or desirable to properly give effect to such limitation.

8. Notice to Holders.

a. Notice of Record Date. In case:

(i) the Company shall take a record of the holders of its Common Stock (or other stock or securities at the time receivable upon the exercise of this Warrant) for the purpose of entitling them to receive any dividend (other than a cash dividend payable out of earned surplus of the Company) or other distribution, or any right to subscribe for or purchase any shares of stock of any class or any other securities, or to receive any other right;

(ii) of any capital reorganization of the Company, any reclassification of the capital stock of the Company, any consolidation with or merger of the Company into another corporation, or any conveyance of all or substantially all of the assets of the Company to another corporation; or

(iii) of any voluntary dissolution, liquidation or winding-up of the Company;

then, and in each such case, the Company will mail or cause to be mailed to the Holder hereof at the time outstanding a notice specifying, as the case may be, (i) the date on which a record is to be taken for the purpose of such dividend, distribution or right, and stating the amount and character of such dividend, distribution or right, or (ii) the date on which such reorganization, reclassification, consolidation, merger, conveyance, dissolution, liquidation or winding-up is to take place, and the time, if any, is to be fixed, as of which the holders of record of Common Stock (or such stock or securities at the time receivable upon the exercise of this Warrant) shall be entitled to exchange their shares of Common Stock (or such other stock or securities) for securities or other property deliverable upon such reorganization, reclassification, consolidation, merger, conveyance, dissolution or winding-up. Such notice shall be mailed at least thirty (30) days prior to the record date therein specified, or if no record date shall have been specified therein, at least thirty (30) days prior to such specified date, provided, however, failure to provide any such notice shall not affect the validity of such transaction.

b. Certificate of Adjustment. Whenever any adjustment shall be made pursuant to Section 5 hereof, the Company shall promptly make a certificate signed by its Chairman, Chief Executive Officer, President, Vice President, Chief Financial Officer or Treasurer, setting forth in reasonable detail the event requiring the adjustment, the amount of the adjustment, the method by which such adjustment was calculated and the Warrant Price and number of shares of Warrant Stock purchasable upon exercise of this Warrant after giving effect to such adjustment, and shall promptly cause copies of such certificates to be mailed (by first class mail, postage prepaid) to the Holder of this Warrant.

9. Loss, Theft, Destruction or Mutilation. Upon receipt by the Company of evidence satisfactory to it, in the exercise of its reasonable discretion, of the ownership and the loss, theft, destruction or mutilation of this Warrant and, in the case of loss, theft or destruction, of indemnity reasonably satisfactory to the Company and, in the case of mutilation, upon surrender and cancellation thereof, the Company will execute and deliver in lieu thereof, without expense to the Holder, a new Warrant of like tenor dated the date hereof.

10. Warrant Holder Not a Stockholder. The Holder of this Warrant, as such, shall not be entitled by reason of this Warrant to any rights whatsoever as a stockholder of the Company.

11. Notices. Any notice required or contemplated by this Warrant shall be deemed to have been duly given if transmitted by registered or certified mail, return receipt requested, or nationally recognized overnight delivery service , to the Company at its principal executive offices located at 37 W 28th St 3rd Floor, New York, NY 10001, Attention: Adam Tichauer, Chief Executive Officer, or to the Holder at the name and address set forth in the Warrant Register maintained by the Company.

12. Choice of Law. THIS WARRANT IS ISSUED UNDER AND SHALL FOR ALL PURPOSES BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE INTERNAL LAWS OF THE STATE OF NEW YORK, WITHOUT GIVING EFFECT TO PRINCIPLES OF CONFLICTS OF LAW.

13. Jurisdiction and Venue. The Company and Holder hereby agree that any dispute which may arise between them arising out of or in connection with this Warrant shall be adjudicated before a court located in New York County, New York and they hereby submit to the exclusive jurisdiction of the federal and state courts of the State of York located in New York County with respect to any action or legal proceeding commenced by any party, and irrevocably waive any objection they now or hereafter may have respecting the venue of any such action or proceeding brought in such a court or respecting the fact that such court is an inconvenient forum, relating to or arising out of this Warrant or any acts or omissions relating to the sale of the securities hereunder, and consent to the service of process in any such action or legal proceeding by means of registered or certified mail, return receipt requested, in care of the address set forth herein or such other address as either party shall furnish in writing to the other.

IN WITNESS WHEREOF, the Company has duly caused this Warrant to be signed on its behalf, in its corporate name and by its duly authorized officers, as of this ___ day of _____, 2012.

Playbutton Corporation

By:_____

NOTICE OF EXERCISE

TO: Playbutton Corporation.
37 W 28th St 3rd Floor,
New York, NY 10001,
Attention: Chief Executive Officer

(1) The undersigned hereby elects to purchase _____ shares of Warrant Stock of the Company pursuant to the terms of the attached Warrant to Purchase Common Stock, and tenders herewith payment of the exercise price in full, together with all applicable transfer taxes, if any.

(2) Payment shall take the form of (check applicable box):

☐ in lawful money of the United States; or

☐ if permitted, the cancellation of _____ shares of Warrant Stock in order to exercise this Warrant with respect to _____ shares of Warrant Stock (using a VWAP of $_____ for this calculation), in accordance with the formula and procedure set forth in subsection 1(b).

☐ if permitted, the cancellation of such number of shares of Warrant Stock as is necessary, in accordance with the formula and procedure set forth in subsection 1(b), to exercise this Warrant with respect to the maximum number of shares of Warrant Stock purchasable pursuant to a cashless exercise.

(3) Please issue a certificate or certificates representing said shares of Warrant Stock in the name of the undersigned or in such other name as is specified below:

The shares of Warrant Stock shall be delivered to the following DWAC Account Number, if permitted, or by physical delivery of a certificate to:

---

(4) Accredited Investor. The undersigned is an "accredited investor" as defined in Regulation D promulgated under the Securities Act of 1933, as amended.

[SIGNATURE OF HOLDER]

Name of Investing Entity: _____

Signature of Authorized Signatory of Investing Entity: _____

Name and Title of Authorized Signatory: _____

Date: _____

ASSIGNMENT FORM

(To assign the foregoing warrant, execute
this form and supply required information.
Do not use this form to exercise the warrant.)

FOR VALUE RECEIVED, all of or shares of the foregoing Warrant and all rights evidenced thereby are hereby assigned to

_____ whose address is

_____

_____

Dated: _____, ____

Holder's Name: _____

Holder's Signature: _____

Name and Title of Signatory: _____

Holder's Address: _____

Signature Guaranteed: _____

NOTE: The signature to this Assignment Form must correspond with the name as it appears on the face of the Warrant, without alteration or enlargement or any change whatsoever, and must be guaranteed by a bank or trust company. Officers of corporations and those acting in a fiduciary or other representative capacity should file proper evidence of authority to assign the foregoing Warrant.

Exhibit 5.1

GREENBERG TRAURIG, LLP
3161 Michelson Drive, Suite 1000
Irvine, CA 92612

May 14, 2013

Playbutton Corporation
37 W. 28th St., 3rd Floor
New York, New York 10001

Re: Registration Statement on Form S-1

Ladies and Gentlemen:

We have acted as counsel to Playbutton Corporation (the "Company") in connection with the registration by the Company of 3,792,825 issued and outstanding shares ("Shares") of common stock, $0.001 par value per share (the "Common Stock") of the Company, pursuant to a Registration Statement on Form S-1 filed with the Securities and Exchange Commission on May 14, 2013 (the "Registration Statement").

For purposes of rendering this opinion, we have examined originals or copies of such documents and records as we have deemed appropriate. In conducting such examination, we have assumed the genuineness of all signatures and the authenticity of all documents submitted to us as originals and conformity to original documents of all documents submitted to us as copies.

Based upon and subject to the foregoing and the effect, if any, of the matters discussed below, after having given due regard to such issues of law as we deemed relevant, we are of the opinion that the (i) the Shares have been legally issued and are fully paid and non-assessable.

We are furnishing this opinion to the Company in connection with the Registration Statement. We hereby consent to the reference to us under the heading "Legal Matters" in the prospectus made part of the Registration Statement and to the filing of this opinion as an exhibit to the Registration.

Very truly yours,

/s/ GREENBERG TRAURIG, LLP

Exhibit 10.1

PLAYBUTTON, LLC

C UNIT AWARD AGREEMENT

THIS PLAYBUTTON, LLC UNIT AWARD AGREEMENT (the "Agreement") is made effective as of March 1, 2012, by and between PLA.YBUTTON, LLC, a Delaware limited liability company (the " Company"), and ADAM "TICHAUER. (the " Recipient").

Recipient is employed by the Company under that certain letter agreement dated September 23, 2011 (the "Employment Letter").

The Company (i) is governed by that certain Limited Liability Company Agreement of LLC dated as of September 20, 2011, as amended (the "Operating Agreement"), and (ii) has adopted .that certain Playbutton, LLC 2011 Restricted Unit Plan dated as of September 20, 2011, as amended (the "Plan").

The members and the Executive Board of the Company (the "Board") have determined that it is in the best interests of the Company to provide incentive to the Recipient to work with the Company and its Affiliates by making this grant of C Units in accordance with the terms of this Agreement, the Plan, and the Operating Agreement.

The C Units are granted subject and pursuant to each of the Plan and the Operating Agreement both of which are incorporated herein for all purposes. The Recipient hereby acknowledges receipt of a copy of the Plan and the Operating Agreement and agrees to be bound by all the terms and conditions hereof and thereof. Unless otherwise provided herein, terms used herein that are defined in either the Plan or the Operating Agreement and not defined herein shall have the meanings attributable thereto in the Plan or the Operating Agreement.

1. Award of C Units. The Board hereby grants, as of the date hereof (the " Date of Grant"), to the Recipient, 25 1 C 1 Units of the Company (collectively the "Restricted Units"). The Restricted Units being issued to the Recipient under this Agreement shall be subject to all provisions and restrictions set forth in this Agreement, the Plan, and in the Operating Agreement. To the extent of any inconsistencies, the terms of this Agreement shall replace, supersede, govern and control over the Employment Letter as this Agreement together with the Plan and the Operating Agreement shall contain and provide the parties' entire rights, entitlements, obligations, terms, conditions and agreements regarding the Restricted Units or Recipient's rights to receive, vest, hold, own, transfer or dispose of the Restricted Units or any other equity or similar interest in or to the Company or its Affiliates. Recipient shall have all the rights of a Holder of C Units of the Company with respect to such Restricted Units awarded hereunder subject to and as provided under the Plan and the Operating Agreement regardless of the extent to which such Restricted Units are vested; provided that notwithstanding the foregoing, in the event all or any number of the Restricted Units are forfeited by Recipient as provided hereunder or under the Plan or the Operating Agreement, Recipient shall not have any further or continuing rights attributable to such forfeited Restricted Units under the Plan or the Operating Agreement or otherwise. In all events, the Restricted Units, whether vested or unvested, shall at all times remain subject to the terms and conditions of the Plan and the Operating Agreement. Notwithstanding any term or provision of this Agreement to the contrary, the existence of this Agreement or of any outstanding C Units awarded hereunder, shall not affect in any manner the right, power of authority of the Company to make, authorize or consummate: (i) any or all adjustments, recapitalizations, reorganizations or other changes in the Company's or its Affiliates' respective capital structure or business; (ii) any merger, share exchange or consolidation by or of the Company or any of its Affiliates; (iii) any issue by the Company or any of its Affiliates debt securities, or parity or preference equity units, that would rank prior to or on parity with the C Units; (iv) the dissolution or liquidation of the Company or its Affiliates; (v) any sale, transfer or assignment of all or any part of the equity units, assets or business of the Company or its Affiliates; or (vi) any other corporate transaction, act or proceeding (whether of a similar character or otherwise) involving or affecting the Company or its Affiliates.

2. Vesting / Divestiture of Restricted Units.

(a) Provided Recipient remains continuously employed by the Company (i) from the Date of Grant through and including October 10, 2013 (the "First Vesting Date"), 167 of the Restricted Units shall vest in Recipient, and (ii) from the Date of Grant through and including the last day of each of the twelve (12) consecutive calendar months following the First Vesting Date, 7 additional Restricted Units shall vest in Recipient as of such date and shall thereafter be held by Recipient in conformity with the terms of this Agreement, the Plan, and the Operating Agreement; it being intended that Recipient shall be fully vested in all Restricted Units should Recipient remain continuously employed by the Company from the Date of Grant through the date marking the third (3^{d}) anniversary of the Date of Grant. In the event Recipient's employment with the Company terminates for any reason or without reason and at any time, there shall be no further vesting of any Restricted Units and Recipient shall forfeit all [invested Restricted Units as of the date of such termination.

(b) Notwithstanding the provisions of Paragraph 2(a), in the event Recipient has remained continuously employed with the Company up to and including the date on which occurs a Change in Control, from and after the occurrence of any such Change in Control, all of the Restricted Units shall fully vest in Recipient from and after the occurrence of such Change in Control and shall thereafter be held by Recipient in conformity with the terms of this Agreement, the Plan, and the Operating Agreement.

(c) The Executive Board shall be authorized, in its sole discretion, based upon its review and evaluation of the performance of the Recipient and of the Company and its Affiliates, to accelerate the vesting of any Restricted Units under this Agreement, at such times and upon such terms and conditions as the Executive Board shall deem advisable, and which determination shall be made on an individual by individual basis and need not be uniform among all persons receiving any ownership interest in the Company pursuant to the Plan or the Operating Agreement or otherwise,

(d) Except as otherwise specifically provided herein, there shall be no proportionate or partial vesting in the periods prior to each date or the occurrence of any event upon which any vesting occurs hereunder and all vesting shall occur only on the appropriate date or occurrence of the designated event specified herein,

3. Enforcement. The Board shall have the power and authority to enforce on behalf of the Company or its Affiliates, any rights of the Company or its Affiliates under this Agreement, the Plan and/or the Operating Agreement in the event of the Recipient's forfeiture of any Restricted Units pursuant to this Agreement, the Plan and/or the Operating Agreement including without limitation, any rights, forfeitures, or obligations to sell all or any portion of the Restricted Units in connection with Recipient's termination of employment with the Company.

4. Rights with Respect to Restricted Units. Except as otherwise provided in this Agreement and subject in all events to the terms and conditions of both: (i) the Plan and (ii) the Operating Agreement including without limit Section 4.1.3 thereof, the Recipient shall be entitled to participate in "Distributions" attributable to the Restricted Units as provided in Sections 7.1 and 11.4 of the Operating Agreement but shall not be entitled to nor have any other voting or participation rights for or with respect to the Company or its activities.

5. Transferability . The Restricted Units are not subject to Transfer, otherwise than by will or the laws of descent and distribution, until and unless they become fully vested in accordance with this Agreement, and from and after such vesting, the Restricted Units shall only be subject to Transfer as expressly permitted and strictly in accordance and conformity with the Plan and the Operating Agreement. The terms of this Agreement shall be binding upon the executors, administrators, heirs, successors and assigns of the Recipient. Any attempt to affect a Transfer of any Restricted Unit prior to the date on which the shares become vested shall be void ab initio.

6. Taxes.

(a) If the Recipient properly elects, within thirty (30) days of the Date of Grant to include in gross income for federal income tax purposes an amount equal to the fair market value (as the Date of Grant) of the 'Restricted Units pursuant to Section 83(b) of the Code, the Recipient shall make arrangements satisfactory to the Executive Board to pay to the Company any federal, state or local income taxes required to be withheld with respect to the .Restricted Units, If the Recipient shall fail to make such tax payments as are required, the Company shall, to the extent permitted by law, have the right to deduct from any payment of any kind otherwise due to the Recipient any federal, state or local taxes of any kind required by law to be withheld with respect to the Restricted Units,

(b) If the Recipient does not make the election described in Paragraph 6(a) above, the Recipient shall, no later than the date as of which the restrictions referred to in this Agreement hereof shall lapse, pay to the Company or make arrangements satisfactory to the Executive Board for payment of; any federal, state or local taxes of any kind required by law to be withheld with respect to the Restricted Units, and the Company shall, to the extent permitted by law, have the right to deduct from any payment of any kind otherwise due to Recipient any federal, state, or local taxes of any kind required by law to be withheld with respect to the Restricted Units,

(c) Tax consequences on the Recipient (including without limitation federal, state, local and income tax consequences) with respect to the Restricted Units (including without limitation the grant, vesting and/or forfeiture thereof) are the sole responsibility of the Recipient. The Recipient shall consult with his or her own personal accountant(s) and/or tax advisor(s) regarding these matters, the making of a Section 83(b) election, and the Recipient's filing, withholding and payment (or tax liability) obligations.

7. Amendment, Modification and Assignment . No provision of this Agreement may be modified, waived or discharged unless such waiver, modification or discharge is agreed to in writing signed by the Recipient and the Company. No waiver by either party of any breach by the other party hereto of any condition or provision of this Agreement shall be deemed a waiver of any other conditions or provisions of this Agreement. No agreements or representations, oral or otherwise, express or implied, with respect to the subject matter hereof' have been made by either party which are not set forth expressly in this Agreement, Unless otherwise consented to by the Executive Board, this Agreement shall not be assigned by the Recipient in whole or in part. The rights and obligations created hereunder shall be binding on the Recipient and his heirs and legal representatives and on the successors and assigns of the Company.

8. Operating Agreement. As a condition to this grant of Restricted Units and Recipient's receipt of any vested C Units, the Recipient shall execute such documents as the Company may require to evidence the fact that the Recipient agrees that his or her acquisition of such Restricted Units or vested C Units is subject to the terms and conditions of the Plan and the Operating Agreement, and that the Recipient shall be bound by the Operating Agreement in the same manner as if he were an original signatory thereto. In such regard, contemporaneously with Recipient's execution hereof, Recipient (i) shall likewise execute and deliver to the Company that certain Joinder and Counterpart Signature Page to the Operating Agreement in the font) attached hereto as Schedule "8" (the "Signature Page") which Signature Page shall constitute and evidence Recipient's acknowledgement and agreement to become a party to the Operating Agreement, be attached to and incorporated in the Operating Agreement, and be and remain subject to and bound by the provisions of such Operating Agreement as if an original signatory thereto; and (ii) hereby authorizes and empowers each member of the Executive Board to deliver the Signature Page to the Company and attach the Signature Page to the original Operating Agreement whereupon such Signature Page shall be incorporated and made a part of the Operating Agreement.

9. Recipient's Representations. The Recipient shall concurrently with the execution of this Agreement, deliver to the Company Recipient's Investment Representation Statement in the attached to this Agreement as Exhibit A or in such other form as the Company may request.

10. Company Option to Purchase. In the event the Recipient's employment with the Company is terminated for any reason, the Company shall have the option to purchase the vested C Units issued to Recipient and not otherwise forfeited under this Agreement, the Plan, and the Operating Agreement in accordance with the provisions of Section 9 of the Plan,

11. Definitions. For purposes of this Agreement, in addition to all other terms specifically defined herein, the following terms shall have the following meanings:

(a) "Affiliate" shall have the same meaning provided under the Operating Agreement.

(b) "Cause" shall have the same meaning provided under the Plan.

(c) "Change in Control" shall have the same meaning provided under the Plan.

(d) Units" shall have the same meaning as provided under the Operating Agreement.

(e) Units" shall have the same meaning as provided under the Operating Agreement.

(f) "Code" shall have the same meaning as provided under the Operating Agreement,

(h) "Disability" shall have the same meaning provided under the Plan,

(i) "Good Reason"' shall have the same meaning provided under the Plan,

(j) "Operating Agreement" shall mean that certain Limited Liability Company Agreement for Playbutton, dated as of September 20. 2011, as the same may be amended, supplemented, restated, or replaced from time to time,

(k) "Non-Vested Units" shall mean that portion, if any of Restricted Units which remains subject to a vesting schedule, forfeiture restrictions, performance requirements or similar conditions precedent under this Agreement, the Plan, or any other written agreement to which such Restricted Units are bound or governed.

(l) "Percentage Interest" shall have the same meaning as provided under the Operating Agreement.

(m) "Restricted Units" shall mean any C Units of the Company as granted to Recipient under this Agreement, the Plan, and the Operating Agreement.

(n) "Securities Act" shall mean the Securities Act of 1933, as amended.

(o) "Securities Act" shall mean the Securities Exchange Act of 1934, as amended.

(p)"Transfer" shall have the same meaning as provided in the Operating Agreement or, in the absence of any such agreement or any such definition in such agreement, such term shall mean any sale, transfer, encumbrance, gift, donation, assignment. pledge, hypothecation, or other disposition, whether similar or dissimilar to those previously enumerated, whether voluntary or involuntary, and including, but not limited to, any disposition by operation of law, by court order, by judicial process, or by foreclosure, levy or attachment.

12. Miscellaneous.

(a) No Right to Continuous Service. The grant of the Restricted Units shall not be construed as giving the Recipient the right to remain as an employee of the Company or its Affiliates.

(b) Severability. If any provision of this Agreement is or becomes or is deemed to be invalid, illegal or unenforceable in any jurisdiction or would disqualify this Agreement or the award of Restricted Units under any applicable law, such provision shall be construed or deemed amended to conform to applicable law or if such provision cannot be so construed or deemed amended without materially altering the purpose or intent of this Agreement and the grant of Restricted Units hereunder, such provision shall be stricken as to such jurisdiction and the remainder of this Agreement and the award shall remain in full force and effect.

(c) No Trust or Fund Created. Neither this Agreement nor the grant of Restricted Units shall create or be construed to create a trust or separate fund of any kind or a fiduciary relationship between the Company or its Affiliates and the Recipient or any other person. To the extent that the Recipient or any other person acquires a right to receive payments from the Company or its Affiliates pursuant to this Agreement, such right shall be no greater than the right of any unsecured general creditor of the Company or its Affiliates, as applicable.

(d) Governing law. The validity, interpretation, construction and performance of this Agreement shall be governed by the laws of the State of Delaware.

(e) Jurisdiction and Venue. The Company and the Recipient each irrevocably and unconditionally (i) agree that any suit, action or legal proceeding arising out of or relating to this Agreement which is expressly permitted by the terms of this Agreement to be brought in a court of law, shall be brought in the courts of record of the State of New York in New York County or the cow of the United States, Northern District of New York; (ii) consents to the jurisdiction of each such court in any such suit, action or proceeding; (iii) waives any objection which it or he may have to the laying of venue of any such suit, action or proceeding in any of such courts and (iv) agrees that service of any court papers may be effected on such party by mail, as provided in this Agreement, or in such other manner as may be provided under applicable laws or court rules in such courts.

(f) Interpretation. The Recipient accepts the Restricted Units subject to all the terms and provisions of this Agreement and the terms and conditions of the Plan and the Operating Agreement, Without limitation of the foregoing, the Recipient specifically acknowledges that the Restricted Units and any vested Class C Units received by the Recipient hereunder are and shall remain subject to all limitations, restrictions or other provisions contained under Sections 5(b), 6(b), 7, 8, 9, 13 and 16 of the Plan and Sections 4.1,3, 4,8, 9,1, 9,2, 9,4, 9,6, 9.7 and 12,10 of the Operating Agreement. The undersigned Recipient hereby accepts as binding, conclusive and final all decisions or interpretations of the Board upon any questions arising under this Agreement, the Plan or the Operating Agreement.

(g) Headings. Headings are given to the Paragraphs and Subparagraphs of this Agreement solely as a convenience to facilitate reference. Such headings shall not be deemed in any way material or relevant to the construction or interpretation of this Agreement or any provision thereof,

13. Complete Agreement. Except as otherwise provided for herein, this Agreement together with the Plan, the Operating Agreement, and those agreements and documents expressly referred to herein embody the complete agreement and understanding among the parties and supersede and preempt any prior understandings, agreements or representations by or among the parties, written or oral, which may have related to the subject matter hereof in any way. In the event of any inconsistency between the terms of this Agreement (excluding solely the provisions of Paragraph 10 of this Agreement) and the Plan and/or the Operating Agreement, the applicable terms and provisions of the Plan and/or the Operating Agreement shall govern and control: provided, that notwithstanding the foregoing, the provisions contained under Paragraph 10 of this Agreement and Section 9 of the Plan shall govern and control over and with respect to any conflicting or inconsistent terms contained in the. Operating Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date first written above.

PLAYBUTTON, LLC

By:_____
Name:_____
Title:_____

Agreed and Accepted:

RECIPIENT:

By: /s/ Adam Tichaeur
Adam Tichauer

EXHIBIT A

INVESTMENT REPRESENTATION STATEMENT

RECIPIENT:	ADAM TICHAUER
COMPANY:	PLAYBUTTON, LLC
SECURITY:	251 CLASS C UNITS
DATE:	March 1, 2012

In connection with grant of the above-listed Securities, I, the Recipient, represent to the Company and its Affiliates the following:

(a) I am aware of the Company's and its Affiliates' business affairs and financial condition, and have acquired sufficient information about the Company and its Affiliates to reach an informed and knowledgeable decision to acquire the Securities. I am receiving these Securities for my own account for investment purposes only and not with a view to, or for the resale in connection with, any "distribution" thereof for purposes of the Securities Act of 1933, as amended (the "Securities Act").

(h) I understand that the Company's issuance of the Securities has not been registered under the Securities Act in reliance upon a specific exemption therefrom, which exemption depends upon, among other things, the bona tide nature of my investment intent as expressed herein. In this connection, I understand that, in the view of the Securities and Exchange Commission (the "SEC"), the statutory basis for such exemption may be unavailable if my representation was predicated solely upon a present intention to hold these Securities for the minimum capital gains period specified under tax statutes, for a deferred sale, for or until an increase or decrease in the market price of the Securities, or for a period of One year or any other fixed period in the future.

(c) I further understand that the Securities must be held indefinitely unless the transfer is subsequently registered under the Securities Act or unless an exemption from registration is otherwise available. Moreover, I understand that none of the Company or its Affiliates is under any obligation to register any transfer of the Securities.

(d) I hereby agree, acknowledge, confirm and provide to the Company those representations and warranties provided under Section 2.9 of the Operating Agreement all effective and issue as of the date hereof.

/s/ Adam Tichauer
Adam Tuchauer

March 1, 2012

SCIIEDULE "8”

JOINDER AND COUNTERPART SIGNATURE PAGE TO

LIMITED LIABILITY COMPANY AGREEMENT FOR

PLAYBUTTON, LLC

IN WITNESS WHEREOF, the Company and the undersigned Member of the Company have executed this Agreement, effective as of the date first written above.

COMPANY:

PLAYBUTTON, LLC

By:_____
Its:_____

MEMBER:

/s/ Adam Tichauer
ADAM TICHAUER

Exhibit 10.2

PLAYBUTTON CORPORATION

2012 EQUITY INCENTIVE PLAN

1. **Purpose of the Plan.**

This 2012 Equity Incentive Plan (the "**Plan**") is intended as an incentive to attract and retain directors, officers, consultants, advisors and employees to Playbutton Corporation, a Delaware corporation (the " **Company**"), and any Subsidiary of the Company, within the meaning of Section 424(f) of the United States Internal Revenue Code of 1986, as amended (the " **Code**"), whose services are considered valuable, to encourage the sense of proprietorship and to stimulate the active interest of such persons in the development and financial success of the Company and its Subsidiaries.

It is further intended that certain options granted pursuant to the Plan shall constitute incentive stock options within the meaning of Section 422 of the Code (the "**Incentive Options**") while certain other options granted pursuant to the Plan shall be nonqualified stock options (the " **Nonqualified Options**"). Incentive Options and Nonqualified Options are hereinafter referred to collectively as " **Options**." In all cases, the terms, provisions, conditions and limitations of the Plan shall be construed and interpreted consistent with the Company's intent as stated in this Section 1.

2. **Administration of the Plan.**

The Board of Directors of the Company (the "**Board**") shall appoint a committee ("**Committee**") consisting of members of the Board to supervise and administer the Plan. The Committee, subject to Sections 3, 5 and 6 hereof, shall have full power and authority to designate recipients of Options and restricted stock ("**Restricted Stock**") and to determine the terms and conditions of the respective Option and Restricted Stock agreements (which need not be identical) and to interpret the provisions and supervise the administration of the Plan. The Committee shall have the authority, without limitation, to designate which Options granted under the Plan shall be Incentive Options and which shall be Nonqualified Options. To the extent any Option does not qualify as an Incentive Option, it shall constitute a separate Nonqualified Option.

Subject to the provisions of the Plan, the Committee shall interpret the Plan and all Options and Restricted Stock granted under the Plan, shall make such rules as it deems necessary for the proper administration of the Plan, shall make all other determinations necessary or advisable for the administration of the Plan and shall correct any defects or supply any omission or reconcile any inconsistency in the Plan or in any Options or Restricted Stock granted under the Plan in the manner and to the extent that the Committee deems desirable to carry into effect the Plan or any Options or Restricted Stock. The act or determination of a majority of the Committee shall be the act or determination of the Committee and any decision reduced to writing and signed by all of the members of the Committee shall be fully effective as if it had been made by a majority of the Committee at a meeting duly held for such purpose. Subject to the provisions of the Plan, any action taken or determination made by the Committee pursuant to this and the other Sections of the Plan shall be conclusive on all parties.

In the event that for any reason the Committee is unable to act, or if there shall be no such Committee, or if the Board otherwise determines to administer the Plan, then the Plan shall be administered by the Board, and references herein to the Committee (except in the proviso to this sentence) shall be deemed to be references to the Board.

3. **Designation of Optionees and Grantees.**

The persons eligible for participation in the Plan as recipients of Options (the " **Optionees**") or Restricted Stock (the "**Grantees**" and together with Optionees, the "**Participants**") shall include directors, officers and employees of, and consultants and advisors to, the Company or any Subsidiary; provided that Incentive Options may only be granted to employees of the Company and any Subsidiary. In selecting Participants, and in determining the number of shares to be covered by each Option or award of Restricted Stock granted to Participants, the Committee may consider any factors it deems relevant, including, without limitation, the office or position held by the Participant or the Participant's relationship to the Company, the Participant's degree of responsibility for and contribution to the growth and success of the Company or any Subsidiary, the Participant's length of service, promotions and potential. A Participant who has been granted an Option or Restricted Stock hereunder may be granted an additional Option or Options, or Restricted Stock if the Committee shall so determine.

4. **Stock Reserved for the Plan.**

Subject to adjustment as provided in Section 8 hereof, a total of 1,200,000 shares of the Company's Common Stock, par value $0.0001 per share (the "**Stock**"), shall be subject to the Plan. The shares of Stock subject to the Plan shall consist of unissued shares, treasury shares or previously issued shares held by any Subsidiary of the Company, and such number of shares of Stock shall be and is hereby reserved for such purpose. Any of such shares of Stock that may remain unissued and that are not subject to outstanding Options at the termination of the Plan shall cease to be reserved for the purposes of the Plan, but until termination of the Plan the Company shall at all times reserve a sufficient number of shares of Stock to meet the requirements of the Plan. Should any Option or award of Restricted Stock expire or be canceled prior to its exercise or vesting in full or should the number of shares of Stock to be delivered upon the exercise or vesting in full of an Option or award of Restricted Stock be reduced for any reason, the shares of Stock theretofore subject to such Option or Restricted Stock may be subject to future Options or Restricted Stock under the Plan.

5. **Terms and Conditions of Options.**

Options granted under the Plan shall be subject to the following conditions and shall contain such additional terms and conditions, not inconsistent with the terms of the Plan, as the Committee shall deem desirable:

(a) Option Price. The purchase price of each share of Stock purchasable under an Incentive Option shall be determined by the Committee at the time of grant, but shall not be less than 100% of the Fair Market Value (as defined below) of such share of Stock on the date the Option is granted; provided, however, that with respect to an Optionee who, at the time such Incentive Option is granted, owns (within the meaning of Section 424(d) of the Code) more than 10% of the total combined voting power of all classes of stock of the Company or of any Subsidiary, the purchase price per share of Stock shall be at least 110% of the Fair Market Value per share of Stock on the date of grant. The purchase price of each share of Stock purchasable under a Nonqualified Option shall not be less than 100% of the Fair Market Value of such share of Stock on the date the Option is granted. The exercise price for each Option shall be subject to adjustment as provided in Section 8 below. "**Fair Market Value**" means the price determined by the Committee in a manner consistent with the provisions of the Code.

(b) Option Term. The term of each Option shall be fixed by the Committee, but no Option shall be exercisable more than ten years after the date such Option is granted and in the case of an Incentive Option granted to an Optionee who, at the time such Incentive Option is granted, owns (within the meaning of Section 424(d) of the Code) more than 10% of the total combined voting power of all classes of stock of the Company or of any Subsidiary, no such Incentive Option shall be exercisable more than five years after the date such Incentive Option is granted.

(c) Exercisability. Subject to Section 5(j) hereof, Options shall be exercisable at such time or times and subject to such terms and conditions as shall be determined by the Committee at the time of grant; provided, however, that in the absence of any Option vesting periods designated by the Committee at the time of grant, Options shall vest and become exercisable as to one-third of the total number of shares subject to the Option on each of the first, second and third anniversaries of the date of grant.

Upon the occurrence of a "Change in Control" (as hereinafter defined), the Committee may accelerate the vesting and exercisability of outstanding Options, in whole or in part, as determined by the Committee in its sole discretion. In its sole discretion, the Committee may also determine that, upon the occurrence of a Change in Control, each outstanding Option shall terminate within a specified number of days after notice to the Optionee thereunder, and each such Optionee shall receive, with respect to each share of Stock subject to such Option, an amount equal to the excess of the Fair Market Value of such shares immediately prior to such Change in Control over the exercise price per share of such Option; such amount shall be payable in cash, in one or more kinds of property (including the property, if any, payable in the transaction) or a combination thereof, as the Committee shall determine in its sole discretion.

For purposes of the Plan, unless otherwise defined in an employment agreement between the Company and the relevant Optionee, a Change in Control shall be deemed to have occurred if:

(i) a tender offer (or series of related offers) shall be made and consummated for the ownership of 50% or more of the outstanding voting securities of the Company, unless as a result of such tender offer more than 50% of the outstanding voting securities of the surviving or resulting corporation shall be owned in the aggregate by the stockholders of the Company (as of the time immediately prior to the commencement of such offer), any employee benefit plan of the Company or its Subsidiaries, and their affiliates;

(ii) the Company shall be merged or consolidated with another corporation, unless as a result of such merger or consolidation more than 50% of the outstanding voting securities of the surviving or resulting corporation shall be owned in the aggregate by the stockholders of the Company (as of the time immediately prior to such transaction), any employee benefit plan of the Company or its Subsidiaries, and their affiliates;

(iii) the Company shall sell substantially all of its assets to another corporation that is not wholly owned by the Company, unless as a result of such sale more than 50% of such assets shall be owned in the aggregate by the stockholders of the Company (as of the time immediately prior to such transaction), any employee benefit plan of the Company or its Subsidiaries and their affiliates; or

(iv) a person or entity shall acquire 50% or more of the outstanding voting securities of the Company (whether directly, indirectly, beneficially or of record), unless as a result of such acquisition more than 50% of the outstanding voting securities of the surviving or resulting corporation shall be owned in the aggregate by the stockholders of the Company (as of the time immediately prior to the first acquisition of such securities by such person or entity), any employee benefit plan of the Company or its Subsidiaries, and their affiliates.

Notwithstanding the foregoing, if Change of Control is defined in an employment agreement between the Company and the relevant Optionee, then, with respect to such Optionee, Change of Control shall have the meaning ascribed to it in such employment agreement.

(d) Method of Exercise. Options to the extent then exercisable may be exercised in whole or in part at any time during the option period, by giving written notice to the Company specifying the number of shares of Stock to be purchased, accompanied by payment in full of the purchase price, in cash, or by check or such other instrument as may be acceptable to the Committee. As determined by the Committee, in its sole discretion, at or after grant, payment in full or in part may be made at the election of the Optionee (i) in the form of Stock owned by the Optionee (based on the Fair Market Value of the Stock which is not the subject of any pledge or security interest, (ii) in the form of shares of Stock withheld by the Company from the shares of Stock otherwise to be received with such withheld shares of Stock having a Fair Market Value equal to the exercise price of the Option, or (iii) by a combination of the foregoing, such Fair Market Value determined by applying the principles set forth in Section 5(a), provided that the combined value of all cash and cash equivalents and the Fair Market Value of any shares surrendered to the Company is at least equal to such exercise price and except with respect to (ii) above, such method of payment will not cause a disqualifying disposition of all or a portion of the Stock received upon exercise of an Incentive Option. An Optionee shall have the right to dividends and other rights of a stockholder with respect to shares of Stock purchased upon exercise of an Option at such time as the Optionee (i) has given written notice of exercise and has paid in full for such shares, and (ii) has satisfied such conditions that may be imposed by the Company with respect to the withholding of taxes.

(e) Non-transferability of Options. Options are not transferable and may be exercised solely by the Optionee during his lifetime or after his death by the person or persons entitled thereto under his will or the laws of descent and distribution. The Committee, in its sole discretion, may permit a transfer of a Nonqualified Option to (i) a trust for the benefit of the Optionee, (ii) a member of the Optionee's immediate family (or a trust for his or her benefit) or (iii) pursuant to a domestic relations order. Any attempt to transfer, assign, pledge or otherwise dispose of, or to subject to execution, attachment or similar process, any Option contrary to the provisions hereof shall be void and ineffective and shall give no right to the purported transferee.

(f) Termination by Death. Unless otherwise determined by the Committee, if any Optionee's employment with or service to the Company or any Subsidiary terminates by reason of death, the Option may thereafter be exercised, to the extent then exercisable (or on such accelerated basis as the Committee may determine at or after grant), by the legal representative of the estate or by the legatee of the Optionee under the will of the Optionee, for a period of one (1) year after the date of such death or until the expiration of the stated term of such Option as provided under the Plan, whichever period is shorter.

(g) Termination by Reason of Disability. Unless otherwise determined by the Committee, if any Optionee's employment with or service to the Company or any Subsidiary terminates by reason of Disability (as defined below), then any Option held by such Optionee may thereafter be exercised, to the extent it was exercisable at the time of termination due to Disability (or on such accelerated basis as the Committee may determine at or after grant), but may not be exercised after ninety (90) days after the date of such termination of employment or service or the expiration of the stated term of such Option, whichever period is shorter; provided, however, that, if the Optionee dies within such ninety (90) day period, any unexercised Option held by such Optionee shall thereafter be exercisable to the extent to which it was exercisable at the time of death for a period of one (1) year after the date of such death or for the stated term of such Option, whichever period is shorter. "Disability" shall mean an Optionee's total and permanent disability; *provided*, that if Disability is defined in an employment agreement between the Company and the relevant Optionee, then, with respect to such Optionee, Disability shall have the meaning ascribed to it in such employment agreement.

(h) Termination by Reason of Retirement. Unless otherwise determined by the Committee, if any Optionee's employment with or service to the Company or any Subsidiary terminates by reason of Normal or Early Retirement (as such terms are defined below), any Option held by such Optionee may thereafter be exercised to the extent it was exercisable at the time of such Retirement (or on such accelerated basis as the Committee shall determine at or after grant), but may not be exercised after ninety (90) days after the date of such termination of employment or service or the expiration of the stated term of such Option, whichever date is earlier; provided, however, that, if the Optionee dies within such ninety (90) day period, any unexercised Option held by such Optionee shall thereafter be exercisable, to the extent to which it was exercisable at the time of death, for a period of one (1) year after the date of such death or for the stated term of such Option, whichever period is shorter.

For purposes of this paragraph (h), "**Normal Retirement**" shall mean retirement from active employment with the Company or any Subsidiary on or after the normal retirement date specified in the applicable Company or Subsidiary pension plan or if no such pension plan, age 65, and "**Early Retirement**" shall mean retirement from active employment with the Company or any Subsidiary pursuant to the early retirement provisions of the applicable Company or Subsidiary pension plan or if no such pension plan, age 55.

(i) Other Terminations. Unless otherwise determined by the Committee upon grant, if any Optionee's employment with or service to the Company or any Subsidiary is terminated by such Optionee for any reason other than death, Disability, Normal or Early Retirement or Good Reason (as defined below), the Option shall thereupon terminate, except that the portion of any Option that was exercisable on the date of such termination of employment or service may be exercised for the lesser of ninety (90) days after the date of termination or the balance of such Option's term, which ever period is shorter. The transfer of an Optionee from the employ of or service to the Company to the employ of or service to a Subsidiary, or vice versa, or from one Subsidiary to another, shall not be deemed to constitute a termination of employment or service for purposes of the Plan.

(i) In the event that the Optionee's employment or service with the Company or any Subsidiary is terminated by the Company or such Subsidiary for "C**ause**" any unexercised portion of any Option shall immediately terminate in its entirety. For purposes hereof, unless otherwise defined in an employment agreement between the Company and the relevant Optionee, "Cause" shall exist upon a Optionee's conviction of fraud, dishonesty or act detrimental to the interests of the Company or any Subsidiary of Company; provided, however, that it is specifically understood that "Cause" shall not include any act of commission or omission in the good-faith exercise of such Optionee's business judgment as a director, officer or employee of the Company, as the case may be, or upon the advice of counsel to the Company. Notwithstanding the foregoing, if Cause is defined in an employment agreement between the Company and the relevant Optionee, then, with respect to such Optionee, Cause shall have the meaning ascribed to it in such employment agreement.

(ii) In the event that an Optionee is removed as a director, officer or employee by the Company at any time other than for "Cause" or resigns as a director, officer or employee for "**Good Reason**" the Option granted to such Optionee may be exercised by the Optionee, to the extent the Option was exercisable on the date such Optionee ceases to be a director, officer or employee. Such Option may be exercised at any time within one (1) year after the date the Optionee ceases to be a director, officer or employee, or the date on which the Option otherwise expires by its terms; which ever period is shorter, at which time the Option shall terminate; provided, however, if the Optionee dies before the Options terminate and are no longer exercisable, the terms and provisions of Section 5(f) shall control. For purposes of this Section 5(i), and unless otherwise defined in an employment agreement between the Company and the relevant Optionee, Good Reason shall exist upon the occurrence of the following:

(A) the assignment to Optionee of any duties inconsistent with the position in the Company that Optionee held immediately prior to the assignment;

(B) a Change of Control resulting in a significant adverse alteration in the status or conditions of Optionee's participation with the Company or other nature of Optionee's responsibilities from those in effect prior to such Change of Control, including any significant alteration in Optionee's responsibilities immediately prior to such Change in Control; and

(C) the failure by the Company to continue to provide Optionee with benefits substantially similar to those enjoyed by Optionee prior to such failure.

Notwithstanding the foregoing, if Good Reason is defined in an employment agreement between the Company and the relevant Optionee, then, with respect to such Optionee, Good Reason shall have the meaning ascribed to it in such employment agreement.

(j) Limit on Value of Incentive Option. The aggregate Fair Market Value, determined as of the date the Incentive Option is granted, of Stock for which Incentive Options are exercisable for the first time by any Optionee during any calendar year under the Plan (and/or any other stock option plans of the Company or any Subsidiary) shall not exceed $100,000.

6. **Terms and Conditions of Restricted Stock.**

Restricted Stock may be granted under this Plan aside from, or in association with, any other award and shall be subject to the following conditions and shall contain such additional terms and conditions (including provisions relating to the acceleration of vesting of Restricted Stock upon a Change of Control), not inconsistent with the terms of the Plan, as the Committee shall deem desirable:

(a) Grantee rights. A Grantee shall have no rights to an award of Restricted Stock unless and until Grantee accepts the award within the period prescribed by the Committee and, if the Committee shall deem desirable, makes payment to the Company in cash, or by check or such other instrument as may be acceptable to the Committee. After acceptance and issuance of a certificate or certificates, as provided for below, the Grantee shall have the rights of a stockholder with respect to Restricted Stock subject to the non-transferability and forfeiture restrictions described in Section 6(d) below.

(b) Issuance of Certificates. The Company shall issue in the Grantee's name a certificate or certificates for the shares of Stock associated with the award promptly after the Grantee accepts such award.

(c) Delivery of Certificates. Unless otherwise provided, any certificate or certificates issued evidencing shares of Restricted Stock shall not be delivered to the Grantee until such shares are free of any restrictions specified by the Committee at the time of grant.

(d) Forfeitability, Non-transferability of Restricted Stock. Shares of Restricted Stock are forfeitable until the terms of the Restricted Stock grant have been satisfied. Shares of Restricted Stock are not transferable until the date on which the Committee has specified such restrictions have lapsed. Unless otherwise provided by the Committee at or after grant, distributions in the form of dividends or otherwise of additional shares or property in respect of shares of Restricted Stock shall be subject to the same restrictions as such shares of Restricted Stock.

(e) Change of Control. Upon the occurrence of a Change in Control as defined in Section 5(c), the Committee may accelerate the vesting of outstanding Restricted Stock, in whole or in part, as determined by the Committee, in its sole discretion.

(f) Termination of Employment. Unless otherwise determined by the Committee at or after grant, in the event the Grantee ceases to be an employee or otherwise associated with the Company for any other reason, all shares of Restricted Stock theretofore awarded to him which are still subject to restrictions shall be forfeited and the Company shall have the right to complete the blank stock power. The Committee may provide (on or after grant) that restrictions or forfeiture conditions relating to shares of Restricted Stock will be waived in whole or in part in the event of termination resulting from specified causes, and the Committee may in other cases waive in whole or in part restrictions or forfeiture conditions relating to Restricted Stock.

7. **Term of Plan.**

No Option or award of Restricted Stock shall be granted pursuant to the Plan on or after the date which is ten years from the effective date of the Plan, but Options and awards of Restricted Stock theretofore granted may extend beyond that date.

8. **Capital Change of the Company.**

In the event of any merger, reorganization, consolidation, recapitalization, stock dividend, or other change in corporate structure affecting the Stock, the Committee shall make an appropriate and equitable adjustment in the number and kind of shares reserved for issuance under the Plan and in the number and option price of shares subject to outstanding Options granted under the Plan, to the end that after such event each Optionee's proportionate interest shall be maintained (to the extent possible) as immediately before the occurrence of such event. The Committee shall, to the extent feasible, make such other adjustments as may be required under the tax laws so that any Incentive Options previously granted shall not be deemed modified within the meaning of Section 424(h) of the Code. Appropriate adjustments shall also be made in the case of outstanding Restricted Stock granted under the Plan.

The adjustments described above will be made only to the extent consistent with continued qualification of the Option under Section 422 of the Code (in the case of an Incentive Option) and Section 409A of the Code.

9. **Purchase for Investment/Conditions.**

Each person exercising or receiving Options or Restricted Stock under the Plan may be required by the Company to give a representation in writing that he is acquiring the securities for his own account for investment and not with a view to, or for sale in connection with, the distribution of any part thereof. The Committee may impose any additional or further restrictions on awards of Options or Restricted Stock as shall be determined by the Committee at the time of award.

10. **Taxes.**

(a) The Company may make such provisions as it may deem appropriate, consistent with applicable law, in connection with any Options or Restricted Stock granted under the Plan with respect to the withholding of any taxes (including income or employment taxes) or any other tax matters.

(b) If any Grantee, in connection with the acquisition of Restricted Stock, makes the election permitted under Section 83(b) of the Code (that is, an election to include in gross income in the year of transfer the amounts specified in Section 83(b)), such Grantee shall notify the Company of the election with the Internal Revenue Service pursuant to regulations issued under the authority of Code Section 83(b).

(c) If any Grantee shall make any disposition of shares of Stock issued pursuant to the exercise of an Incentive Option under the circumstances described in Section 421(b) of the Code (relating to certain disqualifying dispositions), such Grantee shall notify the Company of such disposition within ten (10) days hereof.

11. **Effective Date of Plan.**

The Plan shall be effective on October 12, 2012; provided, however, that if, and only if, certain options are intended to qualify as Incentive Stock Options, the Plan must subsequently be approved by majority vote of the Company's stockholders no later than October 12, 2013. Notwithstanding the foregoing, nothing in this Section 11 or any other provision of the Plan shall require that the Plan be put to the stockholders of the Company for their approval, it being understood that stockholder approval is only a condition for the qualification of options as Incentive Stock Options.

12. **Amendment and Termination.**

The Board may amend, suspend, or terminate the Plan, except that no amendment shall be made that would impair the rights of any Participant under any Option or Restricted Stock theretofore granted without the Participant's consent, and except that no amendment shall be made which, without the approval of the stockholders of the Company would:

(a) materially increase the number of shares that may be issued under the Plan, except as is provided in Section 8;

(b) materially increase the benefits accruing to the Participants under the Plan;

(c) materially modify the requirements as to eligibility for participation in the Plan;

(d) decrease the exercise price of an Incentive Option to less than 100% of the Fair Market Value per share of Stock on the date of grant thereof or the exercise price of a Nonqualified Option to less than 100% of the Fair Market Value per share of Stock on the date of grant thereof; or

(e) extend the term of any Option beyond that provided for in Section 5(b).

(f) except as otherwise provided in Sections 5(d) and 8 hereof, reduce the exercise price of outstanding Options or effect repricing through cancellations and re-grants of new Options.

Subject to the forgoing, the Committee may amend the terms of any Option theretofore granted, prospectively or retrospectively, but no such amendment shall impair the rights of any Optionee without the Optionee's consent.

It is the intention of the Board that the Plan comply strictly with the provisions of Section 409A of the Code and Treasury Regulations and other Internal Revenue Service guidance promulgated thereunder (the " **Section 409A Rules**") and the Committee shall exercise its discretion in granting awards hereunder (and the terms of such awards), accordingly. The Plan and any grant of an award hereunder may be amended from time to time (without, in the case of an award, the consent of the Participant) as may be necessary or appropriate to comply with the Section 409A Rules.

13. **Government Regulations.**

The Plan, and the grant and exercise of Options or Restricted Stock hereunder, and the obligation of the Company to sell and deliver shares under such Options and Restricted Stock shall be subject to all applicable laws, rules and regulations, and to such approvals by any governmental agencies, national securities exchanges and interdealer quotation systems as may be required.

14. **General Provisions.**

(a) Certificates. All certificates for shares of Stock delivered under the Plan shall be subject to such stop transfer orders and other restrictions as the Committee may deem advisable under the rules, regulations and other requirements of the Securities and Exchange Commission, or other securities commission having jurisdiction, any applicable Federal or state securities law, any stock exchange or interdealer quotation system upon which the Stock is then listed or traded and the Committee may cause a legend or legends to be placed on any such certificates to make appropriate reference to such restrictions.

(b) Employment Matters. Neither the adoption of the Plan nor any grant or award under the Plan shall confer upon any Participant who is an employee of the Company or any Subsidiary any right to continued employment or, in the case of a Participant who is a director, continued service as a director, with the Company or a Subsidiary, as the case may be, nor shall it interfere in any way with the right of the Company or any Subsidiary to terminate the employment of any of its employees, the service of any of its directors or the retention of any of its consultants or advisors at any time.

(c) Limitation of Liability. No member of the Committee, or any officer or employee of the Company acting on behalf of the Committee, shall be personally liable for any action, determination or interpretation taken or made in good faith with respect to the Plan, and all members of the Committee and each and any officer or employee of the Company acting on their behalf shall, to the extent permitted by law, be fully indemnified and protected by the Company in respect of any such action, determination or interpretation.

(d) Registration of Stock. Notwithstanding any other provision in the Plan, no Option may be exercised unless and until the Stock to be issued upon the exercise thereof has been registered under the Securities Act and applicable state securities laws, or are, in the opinion of counsel to the Company, exempt from such registration in the United States. The Company shall not be under any obligation to register under applicable federal or state securities laws any Stock to be issued upon the exercise of an Option granted hereunder in order to permit the exercise of an Option and the issuance and sale of the Stock subject to such Option, although the Company may in its sole discretion register such Stock at such time as the Company shall determine. If the Company chooses to comply with such an exemption from registration, the Stock issued under the Plan may, at the direction of the Committee, bear an appropriate restrictive legend restricting the transfer or pledge of the Stock represented thereby, and the Committee may also give appropriate stop transfer instructions with respect to such Stock to the Company's transfer agent.

15. **Non-Uniform Determinations.**

The Committee's determinations under the Plan, including, without limitation, (i) the determination of the Participants to receive awards, (ii) the form, amount and timing of such awards, (iii) the terms and provisions of such awards and (iv) the agreements evidencing the same, need not be uniform and may be made by it selectively among Participants who receive, or who are eligible to receive, awards under the Plan, whether or not such Participants are similarly situated.

16. **Governing Law.**

The validity, construction, and effect of the Plan and any rules and regulations relating to the Plan shall be determined in accordance with the internal laws of the State of Delaware, without giving effect to principles of conflicts of laws, and applicable federal law.

Exhibit 10.3

UNIT EXCHANGE AGREEMENT

by and among

PLAYBUTTON ACQUISITION CORP.,

PLAYBUTTON, LLC,

and

THE MEMBERS

Dated as of October 15, 2012

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UNIT EXCHANGE AGREEMENT

This Unit Exchange Agreement ("**Agreement**") effective as of October 15, 2012 is entered into by and among Playbutton Acquisition Corp., a Delaware corporation (the "**Parent**"), Playbutton, LLC, a Delaware limited liability company (the "**Company**"), the members of the Company (each a "**Member**" and collectively, the "**Members**") who have signed Exhibit A attached hereto. Each of the parties to this Agreement are individually referred to herein as a "**Party**" and collectively, as the "**Parties**."

R E C I T A L S

A. The Company's outstanding equity capital consists exclusively of units of membership interests (the "**Units**"), all of which are held by the Members. For purpose of this Agreement, the terms "Unit" and "Units" shall have the same meaning given to such terms in that certain Limited Liability Company Agreement of the Company dated September 20, 2011, as amended on March 7, 2012 ("**Operating Agreement**"). The Members are the record and beneficial owner of the classes and number of Units set forth opposite such Member's name on Exhibit A.

B. The Members wish to transfer all of their Units in exchange for 3,384,079 shares ("**Shares**") of the common stock of Parent, $0.0001 par value per share ("**Parent Common Stock**").

C. Immediately following the execution of this Agreement, Parent shall commence the private offering of units ("**Parent Units**") of its securities, at a price of $1.00 per Parent Unit, with each Parent Unit consisting of one share of Parent Common Stock, and one-half warrant ("**Parent Unit Warrant**"), with each Parent Unit Warrant entitling its holder to purchase one share of Parent Common Stock over a four year period at an exercise price of $1.50 per share (the "**Financing**").

D. The obligations of the Company and the Members to consummate the Unit exchange contemplated by Recital A ("**Transaction**") shall be subject to, among other conditions, the prior or concurrent sale of Parent Units by Parent for the gross proceeds of at least $2,000,000 ("**Minimum Financing Amount**").

E. In furtherance of the Financing and the Transaction, Parte, LLC, a New York limited liability company ("**Parte**"), wishes to sell to the Company, and the Company wishes to buy from Parte, concurrent with and subject to the closing of the Transaction and the Minimum Financing Amount, certain intellectual property in consideration of Parent's issuance of 892,375 shares of Parent Common Stock to Parte pursuant to the terms of an Intellectual Property Purchase Agreement ("**IP Purchase Agreement**") of even date herewith between Parte, the Company and Parent.

F. The Company, the Members, Parent and Parte intend that the transactions contemplated by this Agreement, including the Financing and the transactions under the IP Purchase Agreement, constitute part of a single integrated transaction and are pursuant to a single integrated plan intended to qualify as a tax-free transaction under Section 351 of the Internal Revenue Code of 1986, as amended.

A G R E E M E N T

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual representations, warranties, covenants and promises contained herein, the adequacy and sufficiency of which are hereby acknowledged, the Parties hereto agree as follows:
Exchange of Units

1.1 Exchange by Members. At the Closing, each Member shall sell, transfer, convey, assign and deliver to Parent all of the Units owned by such Member free and clear of all Liens (as defined in Section 2.1) in exchange for each Member's share of the Shares set forth on Exhibit A. In connection with the Transaction, the Company and each Member hereby waives the transfer restrictions, rights of first refusal, co-sale rights and all other rights and restrictions, including the procedural requirements related thereto, set forth in Article 9 of the Operating Agreement.

1.2 Closing. The closing (the "**Closing**") of the Transaction shall take place at the offices of Greenberg Traurig, LLP, 3161 Michelson Drive, Suite 1000, Irvine, California 92612, commencing at 9:00 a.m. local time on the first business day following the satisfaction or waiver of all conditions to the obligations of the Parties to consummate the Transaction contemplated hereby (other than conditions with respect to actions the respective Parties will take at the Closing itself), or such other date and time as the Company and Parent may mutually determine (the " **Closing Date**").

1.3 Restricted Class C Units. Each Member that is the holder of Class C Units of the Company pursuant to a C Unit Award Agreement hereby acknowledges that some or all of such Member's Class C Units are subject to certain restrictions and risks of forfeiture (" **Class C Restrictions**") as set forth in the C Unit Award Agreement. Each Member that is the holder of Class C Units subject to Class C Restrictions as of the Closing agrees that any Shares received by such Member in exchange for such Class C Unit shall likewise be subject to such Class C Restrictions pursuant to the terms of such Member's C Unit Award Agreement, and that from the date of the Closing the term "Restricted Units" in such Member's C Unit Award Agreement shall mean and include the Shares received by such Member in exchange for its Class C Units. Such Member further agrees, if so requested by Parent, to enter into an amended and restated C Unit Award Agreement for purposes of carrying out the provisions of this Section 1.3.

1.4 Share Recapture Upon Forfeiture of Class C Units. The Parties acknowledge that the outstanding Class C Units of the Company were issued pursuant to Silent Ventures, LLC's agreement to absorb all of the dilution resulting from the issuance of the Class C Units subject to the Company's agreement to re-issue to Silent Ventures, LLC one Unit for every Class C Unit forfeited pursuant to the Class C Restrictions. As an inducement to Silent Ventures, LLC to enter into this Agreement, the Parties agree that Parent shall issue to Silent Venture, LLC, for no additional consideration, one share of Parent Common Stock for every Share issued subject to Class C Restrictions, as set forth in Section 1.3 above, that is ultimately forfeited and cancelled pursuant to the terms of the relevant a C Unit Award Agreement.

ARTICLE II
Representations and Warranties of the Members

Each Member severally hereby represents and warrants to Parent as of the date hereof and as of the Closing Date that:

2.1 **Good Title**. The Member is the record and beneficial owner of, and has good title to, the Units owned by such Member set forth on Exhibit A, with the exclusive right and authority to sell and deliver such Units to Parent. Following the exchange of the Member's Units pursuant to this Agreement, Parent will receive good title to such Units, free and clear of all liens, security interests, pledges, equities and claims of any kind, voting trusts, stockholder agreements and other encumbrances other than restrictions under the Federal securities laws (collectively, " **Liens**").

2.2 **Power and Authority**. This Agreement constitutes the legal, valid and binding obligation of the Member, enforceable against such Member in accordance with the terms hereof, except as may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws and equity principles related to or limiting creditors' rights generally and by general principals of equity.

2.3 **No Conflicts**. The execution and delivery of this Agreement by the Member and the performance by the Member of its obligations hereunder in accordance with the terms hereof: (i) will not require the consent of any third party or, to such Member's knowledge, any federal, state, local or foreign government or any court of competent jurisdiction, administrative agency or commission or other governmental authority or instrumentality, domestic or foreign ("**Governmental Entity**") under any statutes, laws, ordinances, rules, regulations, orders, writs, injunctions, judgments, or decrees (collectively, "**Laws**"); (ii) to such Member's knowledge, will not violate any Laws applicable to such Member and (iii) will not violate or breach any contractual obligation to which such Member is a party.

2.4 **No Finder's Fee**. No broker, investment banker, financial advisor or other person is entitled to any broker's, finder's, financial advisor's or other similar fee or commission from Parent or the Company in connection with the Transaction based upon arrangements made by or on behalf of the Member.

2.5 **Purchase Entirely for Own Account**. The Shares proposed to be acquired by the Member hereunder will be acquired for investment for its own account, and not with a view to the resale or distribution of any part thereof, and the Member has no present intention of selling or otherwise distributing the Shares, except in compliance with applicable securities laws.

2.6 **Experience of Such Member**. Such Member, either alone or together with its representatives, has such knowledge, sophistication and experience in business and financial matters so as to be capable of evaluating the merits and risks of the prospective investment in the Shares and has so evaluated the merits and risks of such investment. Such Member is able to bear the economic risk of an investment in the Shares and, at the present time, is able to afford a complete loss of such investment.

2.7 **Access to Information**. Such Member acknowledges that it has received and had the opportunity to review that (a) certain Term Sheet dated July 18, 2012 which summarizes in detail the Transaction contemplated by this Agreement as well as the Financing and IP Purchase Agreement, and (b) Parent's private placement memorandum relating to the Financing. Such Member further acknowledges that it or its representatives have been afforded (c) the opportunity to ask such questions as it has deemed necessary of, and to receive answers from, representatives of Parent and the Company concerning the terms and conditions of the Transaction and the Financing, and the merits and risks of investing in the Shares, (d) access to information about Parent and the Company and Parent's and the Company's financial condition, results of operations, business, properties, management and prospects sufficient to enable it to evaluate the Transaction contemplated by this Agreement and an investment in the Shares, and (e) the opportunity to obtain such additional information which Parent or the Company possesses or can acquire without unreasonable effort or expense that is necessary to verify the accuracy and completeness of the information contained herein or otherwise provided to the Member.

2.8 **Restricted Securities**. The Member understands that the Shares are characterized as "restricted securities" under the Securities Act of 1933, as amended ("**Securities Act**") inasmuch as the Shares are being offered in a transaction not involving a public offering. The Member further acknowledges that the Shares may not be resold without registration under the Securities Act or the existence of an exemption therefrom. The Member represents that it is familiar with Rule 144 promulgated under the Securities Act, as presently in effect, and understands the resale limitations imposed thereby and by the Securities Act.

2.9 **Legends**. It is understood that the Shares will bear the following legend or one that is substantially similar to the following legend:

> THESE SECURITIES HAVE NOT BEEN REGISTERED WITH THE SECURITIES AND EXCHANGE COMMISSION OR THE SECURITIES COMMISSION OF ANY STATE IN RELIANCE UPON AN EXEMPTION FROM REGISTRATION UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE "**SECURITIES ACT**"), AND, ACCORDINGLY, MAY NOT BE OFFERED OR SOLD EXCEPT PURSUANT TO AN EFFECTIVE REGISTRATION STATEMENT UNDER THE SECURITIES ACT OR PURSUANT TO AN AVAILABLE EXEMPTION FROM, OR IN A TRANSACTION NOT SUBJECT TO, THE REGISTRATION REQUIREMENTS OF THE SECURITIES ACT AND IN ACCORDANCE WITH APPLICABLE STATE SECURITIES LAWS AS EVIDENCED BY A LEGAL OPINION OF COUNSEL TO THE TRANSFEROR TO SUCH EFFECT, THE SUBSTANCE OF WHICH SHALL BE REASONABLY ACCEPTABLE TO THE COMPANY.

2.10 **No Derivatives**. Except as set forth in Exhibit A, the Member does not hold, nor is the Member entitled to receive, any Units, membership interests or other equity interests in the Company. In addition, the Member does not hold, nor is the Member entitled to receive, any options, warrants, rights, convertible or exchangeable securities, "phantom" stock rights, stock appreciation rights, stock-based performance units, commitments, Contracts (as defined in Section 3.5(a)), arrangements or undertakings of any kind to which the Company is a party or by which it is bound (i) obligating the Company to issue, deliver or sell, or cause to be issued, delivered or sold, additional Units, membership interests or other equity interests in, or any security convertible or exercisable for or exchangeable into any Units, membership interests or other equity interest in, the Company, (ii) obligating the Company to issue, grant, extend or enter into any such option, warrant, call, right, security, commitment, Contract, arrangement or undertaking or (iii) that give any person the right to receive any economic benefit or right similar to or derived from the economic benefits and rights occurring to holders of the Units or membership interests of the Company.

ARTICLE III
Representations and Warranties of the Company

The Company represents and warrants to Parent as of the date hereof and as of the Closing Date that, except as set forth on Schedule 3 attached hereto (the "**Company Disclosure Letter**"):

3.1 **Organization, Standing and Power**. The Company is duly organized, validly existing and in good standing under the laws of the State of Delaware and has the corporate power and authority and possesses all governmental franchises, licenses, permits, authorizations and approvals necessary to enable it to own, lease or otherwise hold its properties and assets and to conduct its businesses as presently conducted, other than such franchises, licenses, permits, authorizations and approvals the lack of which, individually or in the aggregate, has not had and would not reasonably be expected to have a material adverse effect on the Company, a material adverse effect on the ability of the Company to perform its obligations under this Agreement or on the ability of the Company to consummate the Transactions (a "**Company Material Adverse Effect**"). The Company is duly qualified to do business in each jurisdiction where the nature of its business or its ownership or leasing of its properties make such qualification necessary except where the failure to so qualify would not reasonably be expected to have a Company Material Adverse Effect. The Operating Agreement (as defined in Recital A) constitutes the true and complete organizational documents of the Company. The Company has delivered to Parent true and complete copies of the Operating Agreement.

3.2 **Company Subsidiaries**. The Company does not own, directly or indirectly, any capital stock, membership interest, partnership interest, joint venture interest or other equity interest in any person.

3.3 Capital Structure. The Company is authorized to issue equity securities in the form of Units (as such term is defined in the Operating Agreement). There are 10,000 Units issued and outstanding, consisting of 100 Class A Units, 7,900 Class B Units, 598 Class C Units and 1,402 Class P Units. Except as set forth in the preceding sentence, no Units, membership interests or other equity interests in the Company are issued, reserved for issuance or outstanding. All outstanding Units are duly authorized, validly issued, fully paid and nonassessable and not subject to or issued in violation of any purchase option, call option, right of first refusal, preemptive right, subscription right or any similar right or any Contract to which the Company is a party or otherwise bound. There are not any bonds, debentures, notes or other indebtedness of Company having the right to vote (or convertible into, or exchangeable for, Units, membership interests or other equity interests having the right to vote) on any matters on which holders of Units or membership interests in the Company may vote ("**Voting Company Debt**"). There are not any options, warrants, rights, convertible or exchangeable securities, "phantom" stock rights, stock appreciation rights, stock-based performance units, commitments, Contracts, arrangements or undertakings of any kind to which the Company is a party or by which it is bound (i) obligating the Company to issue, deliver or sell, or cause to be issued, delivered or sold, additional Units, membership interests or other equity interests in, or any security convertible or exercisable for or exchangeable into any Units, membership interests or other equity interest in, the Company or any Voting Company Debt, (ii) obligating the Company to issue, grant, extend or enter into any such option, warrant, call, right, security, commitment, Contract, arrangement or undertaking or (iii) that give any person the right to receive any economic benefit or right similar to or derived from the economic benefits and rights occurring to holders of the Units or membership interests of the Company. There are not any outstanding contractual obligations of the Company to repurchase, redeem or otherwise acquire any Units, membership interests or other equity interests in the Company.

3.4 Authority; Execution and Delivery; Enforceability. The Company has all requisite corporate power and authority to execute and deliver this Agreement and to consummate the Transaction. The execution and delivery by the Company of this Agreement and the consummation by the Company of the Transaction have been duly authorized and approved by the Executive Board (as defined in the Operating Agreement) of the Company and no other corporate proceedings on the part of the Company are necessary to authorize this Agreement and the Transaction. When executed and delivered, this Agreement will be enforceable against the Company in accordance with its terms, except as may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws and equity principles related to or limiting creditors' rights generally and by general principals of equity.

3.5 No Conflicts; Consents.

(a) The execution and delivery by the Company of this Agreement does not, and the consummation of the Transaction and compliance with the terms hereof and thereof will not, conflict with, or result in any violation of or default (with or without notice or lapse of time, or both) under, or give rise to a right of termination, cancellation or acceleration of any obligation or to loss of a material benefit under, or result in the creation of any Lien upon any of the properties or assets of the Company under, any provision of (i) the Operating Agreement, (ii) any material contract, lease, license, indenture, note, bond, agreement, permit, concession, franchise or other instrument (" **Contract**") to which the Company or any Company Subsidiary is a party or by which any of their respective properties or assets is bound or (iii) subject to the filings and other matters referred to in Section 3.5(b), any material judgment, order or decree ("**Judgment**") or material Law applicable to the Company or its properties or assets, other than, in the case of clauses (ii) and (iii) above, any such items that, individually or in the aggregate, have not had and would not reasonably be expected to have a Company Material Adverse Effect.

(b) Except for required filings with the Securities and Exchange Commission (the " **SEC**") and applicable "Blue Sky" or state securities commissions, no material consent, approval, license, permit, order or authorization (" **Consent**") of, or registration, declaration or filing with, or permit from, any Governmental Entity is required to be obtained or made by or with respect to the Company in connection with the execution, delivery and performance of this Agreement or the consummation of the Transaction.

3.6 Brokers. No broker, investment banker, financial advisor or other person is entitled to any broker's, finder's, financial advisor's or other similar fee or commission in connection with the Transaction based upon arrangements made by or on behalf of the Company.

ARTICLE IV
Representations and Warranties of Parent

Parent represents and warrants to the Members and the Company as of the date hereof and as of the Closing Date that, except as set forth on Schedule 4 (the "**Parent Disclosure Letter**"):

4.1 Organization, Standing and Power. Parent is duly incorporated, validly existing and in good standing under the laws of the State of Delaware and has full corporate power and authority and possesses all governmental franchises, licenses, permits, authorizations and approvals necessary to perform its obligations under this Agreement and consummate the Transactions (a " **Parent Material Adverse Effect**"). Parent is duly qualified to do business in each jurisdiction where the nature of its business or its ownership or leasing of its properties make such qualification necessary and where the failure to so qualify would reasonably be expected to have a Parent Material Adverse Effect. Parent has delivered to the Company true and complete copies of the certificate of incorporation of Parent, as amended to the date of this Agreement (the " **Parent Charter**"), and the Bylaws of Parent, as amended to the date of this Agreement (the "**Parent Bylaws**").

4.2 Subsidiaries; Equity Interests. Parent does not own, directly or indirectly, any capital stock, membership interest, partnership interest, joint venture interest or other equity interest in any person.

4.3 Capital Structure. The authorized capital stock of Parent consists of 25,000,000 shares of Parent Common Stock. There are (i) 723,546 shares of Parent Common Stock issued and outstanding, (ii) outstanding options which entitle their holder to purchase 150,000 shares of Parent Common Stock at an exercise price of $1.00 per share, and (iii) no shares of Parent Common Stock held by Parent in its treasury. Except as set forth above and the shares of Parent capital stock to be issued in connection with the Financing and pursuant to the IP Purchase Agreement, no shares of capital stock or other voting securities of Parent are issued, reserved for issuance or outstanding. All outstanding shares of the capital stock of Parent are, and all such shares that may be issued prior to or in connection with the Closing will be when issued, duly authorized, validly issued, fully paid and nonassessable and not subject to or issued in violation of any purchase option, call option, right of first refusal, preemptive right, subscription right or any similar right. There are not any bonds, debentures, notes or other indebtedness of Parent having the right to vote (or convertible into, or exchangeable for, securities having the right to vote) on any matters on which holders of Parent Common Stock may vote (" **Voting Parent Debt**"). Except as set forth above, there are not any options, warrants, rights, convertible or exchangeable securities, "phantom" stock rights, stock appreciation rights, stock-based performance units, commitments, Contracts, arrangements or undertakings of any kind to which Parent is a party or by which it is bound (i) obligating Parent to issue, deliver or sell, or cause to be issued, delivered or sold, additional shares of capital stock or other equity interests in, or any security convertible or exercisable for or exchangeable into any capital stock of or other equity interest in, Parent or any Voting Parent Debt, (ii) obligating Parent to issue, grant, extend or enter into any such option, warrant, call, right, security, commitment, Contract, arrangement or undertaking or (iii) that give any person the right to receive any economic benefit or right similar to or derived from the economic benefits and rights occurring to holders of the capital stock of Parent. There are not any outstanding contractual obligations of Parent to repurchase, redeem or otherwise acquire any shares of capital stock of Parent. Except for any registration rights to be provided to the investors and selling broker-dealers in the Financing, Parent is not a party to any agreement granting any securityholder of Parent the right to cause Parent to register shares of the capital stock or other securities of Parent held by such securityholder under the Securities Act.

4.4 Authority; Execution and Delivery; Enforceability. The execution and delivery by Parent of this Agreement and the consummation by Parent of the Transaction have been duly authorized and approved by the Board of Directors of Parent (" **Parent Board**") and no other corporate proceedings on the part of Parent are necessary to authorize this Agreement and the Transaction. This Agreement constitutes a legal, valid and binding obligation of Parent, enforceable against Parent in accordance with the terms hereof, except as may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws and equity principles related to or limiting creditors' rights generally and by general principals of equity.

4.5 No Conflicts; Consents.

(a) The execution and delivery by Parent of this Agreement, does not, and the consummation of Transaction and compliance with the terms hereof and thereof will not, conflict with, or result in any violation of or default (with or without notice or lapse of time, or both) under, or give rise to a right of termination, cancellation or acceleration of any obligation or to loss of a material benefit under, or to increased, additional, accelerated or guaranteed rights or entitlements of any person under, or result in the creation of any Lien upon any of the properties or assets of Parent under, any provision of (i) Parent Charter or Parent Bylaws, (ii) any material Contract to which Parent is a party or by which any of its properties or assets is bound or (iii) subject to the filings and other matters referred to in Section 4.5(b), any material Judgment or material Law applicable to Parent or its properties or assets, other than, in the case of clauses (ii) and (iii) above, any such items that, individually or in the aggregate, have not had and would not reasonably be expected to have a Parent Material Adverse Effect.

(b) No Consent of, or registration, declaration or filing with, or permit from, any Governmental Entity is required to be obtained or made by or with respect to Parent in connection with the execution, delivery and performance of this Agreement or the consummation of the Transaction, other than the filing of Form D with the SEC and such filings as are required to be made under applicable state securities laws.

4.6 Assets, Liabilities, Operations and Agreements. Since its inception, Parent has undertaken no operations other than its pursuit of the Transaction, the Financing and the transaction contemplated by the IP Purchase Agreement. Parent has no assets of any kind other nominal cash assets. Parent has no debts, liabilities, payables, obligations or claims against it, contingent or stated, known or unknown, of any kind (" **Claims**") other than (i) liabilities and payable which do not exceed $1,000 in the aggregate, (ii) Claims that are expressly set forth in or contemplated by this Agreement or the IP Purchase Agreement and (iii) Claims that are set forth in any subscription and other agreement entered into by Parent in connection with the Financing and approved by the Company for such purpose. There are no commitments, Contracts, arrangements or undertakings of any kind to which Parent is a party or by which it is bound other than this Agreement, the IP Purchase Agreement and those subscription and other agreements entered into by Parent in connection with the Financing and approved by the Company for such purpose.

ARTICLE V
Deliveries

5.1 Deliveries of the Members.

(a) At or prior to the Closing, each Member shall deliver to Parent:

(i) this Agreement executed by such Member.

(ii) certificates representing the Units owned by such Member, if such Units have been certificated, and duly related transfer powers.

5.2 Deliveries of Parent.

(a) Concurrently herewith, Parent is delivering:

(i) to each Member and to the Company, a copy of this Agreement executed by Parent; and

(ii) to the Company, a certificate from Parent, signed by its Secretary certifying that the attached copies of Parent Charter, Parent Bylaws and resolutions of the Parent Board approving the Agreement and the Transaction, are all true, complete and correct and remain in full force and effect.

(b) At or prior to the Closing, Parent shall deliver:

(i) to the Company, letters of resignation from all officers and directors of Parent effective upon the Closing;

(ii) to each Member, certificates representing the Shares to be issued to such Member pursuant to Section 1.1;

(iii) to the Members and the Company, a certificate executed by Parent's chief executive officer, dated as of the Closing Date, certifying the representations and covenants referred to in Section 6.1(a); and

(iv) to the Members and the Company all necessary Parent Board resolutions to elect the directors and appoint the executive officers as discussed in Section 7.6.

5.3 Deliveries of the Company. Concurrently herewith, the Company is delivering to Parent:

(a) this Agreement executed by Company; and

(b) a certificate from the Company, signed by its authorized officer certifying that the attached copies of the Operating Agreement and resolutions of the Executive Board of the Company approving the Agreement and the Transaction are all true, complete and correct and remain in full force and effect.

ARTICLE VI
Conditions to Closing

6.1 Member and Company Conditions Precedent. The obligations of the Members and the Company to enter into and complete the Closing is subject, at the option of the Members and the Company, to the fulfillment or waiver on or prior to the Closing Date of the following conditions:

(a) Representations and Covenants. The representations and warranties of Parent contained in this Agreement shall be true in all material respects on the date of this Agreement and as of the Closing Date, except for representations and warranties of Parent contained in this Agreement that contain an express materiality qualification which shall have been true and correct in all respects as of the date of this Agreement and shall be true and correct in all respects as of the Closing Date. Parent shall have performed and complied in all material respects with all covenants and agreements required by this Agreement to be performed or complied with by Parent on or prior to the Closing Date.

(b) Litigation. No action, suit or proceeding shall have been instituted before any court or governmental or regulatory body or instituted or threatened by any governmental or regulatory body to restrain, modify or prevent the carrying out of the Transaction or to seek damages or a discovery order in connection with such Transaction, or which has or may have a Parent Material Adverse Effect.

(c) No Material Adverse Effect. There shall not have been any occurrence, event, incident, action, failure to act, or transaction which has had or is reasonably likely to cause a Parent Material Adverse Effect.

(d) Deliveries. The deliveries specified in Section 5.2 shall have been made by Parent.

(e) Satisfactory Completion of Due Diligence. The Company and the Members shall have completed their legal, accounting and business due diligence of Parent and the results thereof shall be satisfactory to the Company and the Members in their sole and absolute discretion.

(f) Completion of Financing. All conditions required to consummate the Financing in the Minimum Financing Amount of $2,000,000 shall have been satisfied and the closing of the Minimum Financing Amount shall be contingent only upon the occurrence of the Closing.

(g) Completion of IP Purchase Agreement. All conditions required to consummate the transactions under the IP Purchase Agreement shall have been satisfied and the closing of the transactions under the IP Purchase Agreement shall be contingent only upon the occurrence of the Closing.

(h) Resignations of Officers and Directors. The officers and directors of Parent in office immediately prior to the Closing shall have resigned as officers and directors of Parent, effective as of the Closing, and the Company shall have received letters of resignation in form and substance satisfactory to the Company from such persons.

(i) New Appointments. The Parent Board shall taken all necessary corporate action to elect the directors set forth on Schedule 7.6 and appoint the executive officers set forth on Schedule 7.6 to be effective as of the Closing, and the Company shall have received resolutions of the Parent Board, in form and substance satisfactory to the Company, effecting such appointments effective as of the Closing.

6.2 Parent Conditions Precedent. The obligations of Parent to enter into and complete the Closing is subject, at the option of Parent, to the fulfillment or waiver on or prior to the Closing Date of the following conditions:.

(a) Representations and Covenants. The representations and warranties of the Members and the Company contained in this Agreement shall be true in all material respects on the date of this Agreement and as of the Closing Date, except for representations and warranties of the Members and the Company contained in this Agreement that contain an express materiality qualification which shall have been true and correct in all respects as of the date of this Agreement and shall be true and correct in all respects as of the Closing Date. The Members and the Company shall have performed and complied in all material respects with all covenants and agreements required by this Agreement to be performed or complied with by the Members and the Company on or prior to the Closing Date.

(b) Litigation. No action, suit or proceeding shall have been instituted before any court or governmental or regulatory body or instituted or threatened by any governmental or regulatory body to restrain, modify or prevent the carrying out of the Transaction or to seek damages or a discovery order in connection with such Transactions, or which has or may have a Company Material Adverse Effect.

(c) No Material Adverse Effect. There shall not have been any occurrence, event, incident, action, failure to act, or transaction which has had or is reasonably likely to cause a Company Material Adverse Effect.

(d) Deliveries. The deliveries specified in Section 5.1 and Section 5.3 shall have been made by the Members and the Company, respectively.

(e) Completion of Financing. All conditions required to consummate the Financing in the Minimum Financing Amount of $2,000,000 shall have been satisfied and the closing of the Minimum Financing Amount shall be contingent only upon the occurrence of the Closing.

(f) Completion of IP Purchase Agreement. All conditions required to consummate the transactions under the IP Purchase Agreement shall have been satisfied and the closing of the transactions under the IP Purchase Agreement shall be contingent only upon the occurrence of the Closing.

ARTICLE VII
Covenants

7.1 Blue Sky Laws. Parent shall take any action (other than qualifying to do business in any jurisdiction in which it is not now so qualified) required to be taken under any applicable state securities laws in connection with the issuance of Shares in connection with this Agreement.

7.2 Public Announcements. Parent and the Company will consult with each other before issuing, and provide each other the opportunity to review and comment upon, any press release or other public statements with respect to this Agreement and the Transactions and shall not issue any such press release or make any such public statement prior to such consultation.

7.3 Continued Efforts. Each Party shall use commercially reasonable efforts to (a) take all action reasonably necessary to consummate the Transactions, and (b) take such steps and do such acts as may be necessary to keep all of its representations and warranties true and correct as of the Closing Date with the same effect as if the same had been made, and this Agreement had been dated, as of the Closing Date.

7.4 Access. Each Party shall permit representatives of the other Party to have full access to all premises, properties, personnel, books, records, Contracts, and documents of or pertaining to such Party.

7.5 Amendment to Certificate of Incorporation. Immediately after the Closing, the Certificate of Incorporation of Parent shall be amended to change the corporate name of Parent to "PlayButton Corporation" or a similar name acceptable to the Parent.

7.6 Directors and Officers. Parent shall take all necessary corporate action to elect the directors set forth on Schedule 7.6 and appoint the executive officers set forth on Schedule 7.6 to be effective as of the Closing. In furtherance thereof, Parent shall secure, effective as of the Closing, resignations of all of its incumbent directors and officers.

ARTICLE VIII
Miscellaneous

8.1 **Notices**. All notices, requests, claims, demands and other communications under this Agreement shall be in writing and shall be deemed given upon receipt by the Parties at the following addresses (or at such other address for a Party as shall be specified by like notice):

If to Parent (prior to the Closing), to:

Playbutton Acquisition Corp.
14317 Salida Del Sol
San Diego, CA 92127
Attention: Daniel Najor, CEO
Email: dnajor@gmail.com

If to the Company, to:

Playbutton, LLC
37 W 28th St 3rd Floor
New York, NY 10001
Attention: Adam Tichauer, CEO
Email: adam@playbutton.com

With a copy to:

Greenberg Traurig, LLP
3161 Michelson Drive, Suite 1000
Irvine, CA 92612
Attention: Daniel K. Donahue
Email: donahued@gtlaw.com

If to a Member, to the address set forth on Exhibit A.

8.2 **Amendments; Waivers; No Additional Consideration** . No provision of this Agreement may be waived or amended except in a written instrument signed by the Company, Parent and the Members holding a majority of the Units of the Company. No waiver of any default with respect to any provision, condition or requirement of this Agreement shall be deemed to be a continuing waiver in the future or a waiver of any subsequent default or a waiver of any other provision, condition or requirement hereof, nor shall any delay or omission of either Party to exercise any right hereunder in any manner impair the exercise of any such right. No consideration shall be offered or paid to a Member to amend or consent to a waiver or modification of any provision of any transaction document unless the same consideration is also offered to all Members who then hold Units.

8.3 Termination.

(a) Termination of Agreement. The Parties may terminate this Agreement as provided below:

(i) The Company and Parent may terminate this Agreement by mutual written consent at any time prior to the Closing;

(ii) Parent may terminate this Agreement by giving written notice to the Company at any time prior to the Closing (A) in the event the Company or any Member has breached any material representation, warranty, or covenant contained in this Agreement in any material respect, Parent has notified the Company or the Member of the breach, and the breach has continued without cure for a period of twenty days after the notice of breach, or (B) if the Closing shall not have occurred on or before December 31, 2012 , by reason of the failure of any condition precedent under Section 6.2 hereof (unless the failure results primarily from Parent itself breaching any representation, warranty, or covenant contained in this Agreement); and

(iii) The Company and any Member (as to such Member only) may terminate this Agreement by giving written notice to Parent at any time prior to the Closing (A) in the event Parent has breached any material representation, warranty, or covenant contained in this Agreement in any material respect, the Company or the Member has notified Parent of the breach, and the breach has continued without cure for a period of twenty days after the notice of breach or (B) if the Closing shall not have occurred on or before December 31, 2012, by reason of the failure of any condition precedent under Section 6.1 hereof (unless the failure results primarily from the Company or a Member themselves breaching any representation, warranty, or covenant contained in this Agreement).

(iv) The Company may terminate this Agreement by giving written notice to Parent at any time prior to the Closing because of information disclosed to the Company or discovered by the Company in connection with its due diligence investigation of Parent, in its sole and absolute discretion.

(b) Effect of Termination. If any Party terminates this Agreement pursuant to Section 8.3(a) above, all rights and obligations of the Parties hereunder shall terminate without any liability of any Party to any other Party to consummate its obligations hereunder or to complete the Transaction contemplated by this Agreement, except for any liability of any Party then in breach.

8.4 Replacement of Securities. If any certificate or instrument evidencing any Shares is mutilated, lost, stolen or destroyed, Parent shall issue or cause to be issued in exchange and substitution for and upon cancellation thereof, or in lieu of and substitution therefor, a new certificate or instrument, but only upon receipt of evidence reasonably satisfactory to Parent of such loss, theft or destruction and customary and reasonable indemnity, if requested. The applicants for a new certificate or instrument under such circumstances shall also pay any reasonable third-party costs associated with the issuance of such replacement Shares. If a replacement certificate or instrument evidencing any Shares is requested due to a mutilation thereof, Parent may require delivery of such mutilated certificate or instrument as a condition precedent to any issuance of a replacement.

8.5 **Remedies**. In addition to being entitled to exercise all rights provided herein or granted by law, including recovery of damages, the Members, Parent and the Company will be entitled to specific performance under this Agreement. The Parties agree that monetary damages may not be adequate compensation for any loss incurred by reason of any breach of obligations described in the foregoing sentence and hereby agrees to waive in any action for specific performance of any such obligation the defense that a remedy at law would be adequate.

8.6 **Independent Nature of Members' Obligations and Rights** . The obligations of each Member under this Agreement are several and not joint with the obligations of any other Member, and no Member shall be responsible in any way for the performance of the obligations of any other Member under this Agreement. The decision of each Member to acquire Shares pursuant to this Agreement has been made by such Member independently of any other Member. Nothing contained herein, and no action taken by any Member pursuant hereto, shall be deemed to constitute the Member as a partnership, an association, a joint venture or any other kind of entity, or create a presumption that the Member is in any way acting in concert or as a group with respect to such obligations or the transactions contemplated herein. Each Member acknowledges that no other Member has acted as agent for such Member in connection with making its investment hereunder and that no Member will be acting as agent of such Member in connection with monitoring its investment in the Shares or enforcing its rights under this Agreement. Each Member shall be entitled to independently protect and enforce its rights, including without limitation the rights arising out of this Agreement, and it shall not be necessary for any other Member to be joined as an additional party in any proceeding for such purpose. Each of the Company and Parent acknowledge that the Members have been provided with this same Agreement for the purpose of closing a transaction with multiple Members and not because it was required or requested to do so by any Member.

8.7 **Limitation of Liability**. Notwithstanding anything herein to the contrary, each of Parent and the Company acknowledge and agree that the liability of a Member arising directly or indirectly, under any transaction document of any and every nature whatsoever shall be satisfied solely out of the assets of such Member, and that no trustee, officer, other investment vehicle or any other affiliate of such Member or any investor, shareholder or holder of shares of beneficial interest of such Member shall be personally liable for any liabilities of such Member.

8.8 **Interpretation**. When a reference is made in this Agreement to a Section, such reference shall be to a Section of this Agreement unless otherwise indicated. Whenever the words "include", "includes" or "including" are used in this Agreement, they shall be deemed to be followed by the words "without limitation".

8.9 **Severability.** If any term or other provision of this Agreement is invalid, illegal or incapable of being enforced by any rule or Law, or public policy, all other conditions and provisions of this Agreement shall nevertheless remain in full force and effect so long as the economic or legal substance of the Transactions contemplated hereby is not affected in any manner materially adverse to any Party. Upon such determination that any term or other provision is invalid, illegal or incapable of being enforced, the Parties shall negotiate in good faith to modify this Agreement so as to effect the original intent of the Parties as closely as possible in an acceptable manner to the end that Transactions contemplated hereby are fulfilled to the extent possible.

8.10 Counterparts; Facsimile Execution. This Agreement may be executed in one or more counterparts, all of which shall be considered one and the same agreement and shall become effective when one or more counterparts have been signed by each of the Parties and delivered to the other Parties. Facsimile execution and delivery of this Agreement is legal, valid and binding for all purposes.

8.11 Entire Agreement; Third Party Beneficiaries. This Agreement, taken together with the Company Disclosure Letter and Parent Disclosure Letter, (a) constitute the entire agreement, and supersede all prior agreements and understandings, both written and oral, among the Parties with respect to the Transactions and (b) are not intended to confer upon any person other than the Parties any rights or remedies.

8.12 Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of New York, regardless of the laws that might otherwise govern under applicable principles of conflicts of laws thereof. Each of the Parties hereto hereby irrevocably and unconditionally agrees that it is and shall continue to be subject to the jurisdiction of the state and federal courts of the State of New York.

8.13 Assignment. To the fullest extent permitted by law, neither this Agreement nor any of the rights, interests or obligations under this Agreement shall be assigned, in whole or in part, by operation of law or otherwise by any of the Parties without the prior written consent of the other Parties. Any purported assignment without such consent shall be void. Subject to the preceding sentences, this Agreement will be binding upon, inure to the benefit of, and be enforceable by, the Parties and their respective successors and assigns.

The Parties hereto have executed and delivered this Unit Exchange Agreement as of the date first above written.

"**Parent**"

Playbutton Acquisition Corp.,
a Delaware corporation

By: /s/ Daniel Najor
Daniel Najor, Chief Executive Officer

"**Company**"

Playbutton, LLC,
a Delaware limited liability company

By: /s/ Adam Tichauer
Adam Tichauer, Chief Executive Officer

"**Members**"

Silent Ventures, LLC By: /s/ Adam Braun Adam Braun, Chief Executive Officer	Parte, LLC By: /s/ Nick Dangerfield Nick Dangerfield, Chief Executive Officer
/s/ Adam Tichauer Adam Tichauer	/s/ Michael Alexander Michael Alexander
/s/ Echo Yang Echo Yang	/s/ Caroline Stephenson Caroline Stephenson

EXHIBIT A

MEMBERS AND UNITS OF THE COMPANY

Name and Address of Member	Class A Units	Class B Units	Class C Units	Class P Units	Shares to be Issued to Member
Silent Ventures, LLC	75	5,925	--	902	2,213,973
Parte, LLC	25	1,975	--	500	801,932
Adam Tichauer	--	--	251	--	199,659
Michael Alexander	--	--	225	--	72,174
Echo Yang	--	--	100	--	79,730
Caroline Stephenson	--	--	22	--	16,611

Exhibit 10.4

INTELLECTUAL PROPERTY PURCHASE AGREEMENT

This Intellectual Property Purchase agreement ("**Agreement**") entered into this 15th day of October 2012 between Parte, LLC, a New York limited liability company ("**Seller**"), Playbutton, LLC, a Delaware limited liability company (" **Purchaser**"), and Playbutton Acquisition Corp., a Delaware corporation that as of the closing of the transactions contemplated by this Agreement will wholly-own Purchaser (the " **Parent**").

R E C I T A L S

A. Purchaser is engaged in the business of developing, manufacturing and selling a fully customizable music player housed in a branded, wearable button pursuant to a License Agreement ("**2011 License Agreement**") dated September 20, 2011 between Seller and Purchaser.

B. Purchaser and its members ("**Members**") have entered into that certain Unit Exchange Agreement (" **Exchange Agreement**") with Parent pursuant to which, at the closing of the transactions thereunder, the Members shall transfer all of the outstanding membership interests of Purchaser to Parent in exchange for Parent's issuance of shares of Parent's common stock, par value $0.0001 (" **Parent Common Stock**"), thereby making Purchaser the wholly-owned operating subsidiary of Parent ("**Unit Exchange**").

C. Immediately following the execution of this Agreement, Parent shall commence the private offering of units (" **Units**") of its securities, at a price of $1.00 per Unit, with each Unit consisting of one share of the Parent Common Stock and one-half warrant (" **Unit Warrant**"), with each Unit Warrant entitling its holder to purchase one share of Parent Common Stock over a four year period at an exercise price of $1.50 per share (the " **Financing**").

D. The obligations of Purchaser and the Members to consummate the Unit Exchange shall be subject to, among other conditions, the prior or concurrent sale of Units by Parent for the gross proceeds of at least $2,000,000 (" **Minimum Financing Amount**").

E. In furtherance of the Financing and the Unit Exchange, Seller wishes to sell to Purchaser, and Purchaser wishes to buy from Seller, concurrent with and subject to the closing of the Minimum Financing Amount and the Unit Exchange, certain intellectual property in consideration of Parent's issuance of shares of Parent Common Stock to Seller.

F. Parent, Seller, Purchaser and the Members intend that the transactions contemplated by this Agreement, including the Financing and the Unit Exchange, constitute part of a single integrated transaction and are pursuant to a single integrated plan intended to qualify as a tax-free transaction under Section 351 of the Code.

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual representations, warranties, covenants and promises contained herein, the adequacy and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

A G R E E M E N T

ARTICLE 1. THE TRANSACTION

1.1 **Purchased Assets**. Subject to the terms and conditions of this Agreement and for the consideration herein stated, at the Closing, Seller shall sell, transfer, convey, assign and deliver to Purchaser, and Purchaser shall purchase and accept from Seller, all of Seller's right, title and interest in and to:

(a) Intellectual Property. All intellectual property listed on Schedule 1.1(a);

(b) Parte Rights. All Intellectual Property Rights (as such term, and all other capitalized terms used in this Agreement that are not otherwise defined herein, is defined in Exhibit A attached hereto) as of the Closing that come with the definition of Parte Rights, as such term is defined in the 2011 License Agreement, other than Registered Intellectual Property Rights for Japan; and

(c) Claims. All claims, choses-in-action, rights in action, rights to tender claims or demands to with respect to the assets in subparts (a) and (b) above, and other similar claims (subparts (a) through (c) collectively referred to as, the " **Purchased Assets**").

1.2 **Excluded Assets**. Notwithstanding Section 1.1, the assets listed on Schedule 1.2 (the "**Excluded Assets**") shall not be included in the Purchased Assets.

ARTICLE 2. CONSIDERATION FOR TRANSFER

2.1 **Purchase Price and Payment**. Subject to the terms and conditions of this Agreement, and in consideration of the Purchased Assets, Purchaser shall cause Parent to issue to Seller 892,375 shares (" **Shares**") of the Purchaser Common Stock. The parties acknowledge and agree the Shares shall have a deemed value of $1.00 per Share.

2.2 **License**. As additional consideration for the Purchased Assets, Purchaser shall, at the Closing, grant Seller a perpetual, irrevocable and royalty free license to the Seller Intellectual Property, in the form of the License Agreement attached hereto as Exhibit B ("**Seller License Agreement**"), for Seller's use in developing, manufacturing and selling a fully customizable music player housed in a branded, wearable button for sale in South Korea, Japan and Taiwan. The Shares and the Seller License Agreement shall represent the complete and final payment by the Purchaser for the Purchased Assets.

2.3 **Qualification as a Tax-Free Transaction**. The parties intend that the transactions contemplated by this Agreement, the Financing and the Unit Exchange constitute part of a single integrated transaction pursuant to a single integrated plan intended to qualify as a tax-free transaction under Section 351 of the Code.

ARTICLE 3. CLOSING AND CLOSING DELIVERIES

3.1 Closing; Time and Place. The closing of the purchase and sale provided for in this Agreement (the " **Closing**") shall occur at the offices of Greenberg Traurig, LLP, at 3161 Michelson Drive, Suite 1000, Irvine, CA 92612 at 10:00 A.M. on the first business day after which all of the conditions to closing set forth in Article 7 are satisfied or waived (other than conditions that are intended to be satisfied at the Closing), or at such other date, time or place as the parties may agree (the "**Closing Date**").

3.2 Deliveries by Seller. At the Closing, Seller shall (i) take all steps necessary to place Purchaser in actual possession of the Purchased Assets and (ii) deliver the following items, duly executed by Seller as applicable, all of which shall be in a form and substance reasonably acceptable to Purchaser:

(a) General Assignment and Bill of Sale. General Assignment and Bill of Sale covering all of the applicable Purchased Assets, substantially in the form attached hereto as Exhibit 3.2(a) (the "**General Assignment and Bill of Sale**");

(b) Intellectual Property Assignment. Any and all documents necessary to properly record the assignment to Purchaser all of Seller's right, title and interest in and to the Seller Intellectual Property, including (i) a patent assignment (the " **Patent Assignment**") substantially in the form of Exhibit 3.2(b)(i) hereto, for all of the Patents; (ii) a copyright assignment (the " **Copyright Assignment**"), substantially in the form of Exhibit 3.2(b)(ii) hereto, for all of the Copyrights; and (iii) a trademark assignment (the " **Trademark Assignment**"), substantially in the form of Exhibit 3.2(b)(iii) hereto, for all of the Trademarks;

(c) Other Conveyance Instruments. Such other specific instruments of sale, transfer, conveyance and assignment as Purchaser may reasonably request;

(d) Seller License Agreement. A copy of the Seller License Agreement duly executed by Seller; and

(e) Certificate of Representations and Warranties and Member Approval. A Certificate executed on behalf of Seller by its Chief Executive Officer, substantially in the form attached hereto as Exhibit 3.2(e) (the "**Seller's Officer Certificate**"), certifying (i) the matters in Section 7.1(a); and (ii) that the Members of Seller have approved this Agreement, the Seller License Agreement and the Transaction in accordance with Section 7.1(d).

3.3 Deliveries by Purchaser and Parent. At the Closing, Purchaser and Parent shall deliver the following items, duly executed by them as applicable, all of which shall be in a form and substance reasonably acceptable to Seller:

(a) Stock Certificate. A stock certificate evidencing the Shares to be issued by Parent to Seller pursuant to Section 2.1, registered in the name of Seller;

(b) Seller License Agreement. A copy of the Seller License Agreement duly executed by Purchaser; and

(c) Parent Certificate of Representations and Warranties. A Certificate executed on behalf of Parent by its Chief Executive Officer, substantially in the form attached hereto as Exhibit 3.3(c) (the "**Parent Officer's Certificate**"), certifying the matters in Section 7.2(a).

ARTICLE 4. REPRESENTATIONS AND WARRANTIES OF SELLER

Except as specifically set forth on Schedule 4 (the "**Seller Disclosure Schedule**") attached to this Agreement (the parts of which are numbered to correspond to the individual Section numbers of this Article 4), Seller hereby represents and warrants (without limiting any other representations or warranties made by Seller in this Agreement or any other Transaction Agreement) to Purchaser as follows:

4.1 Organization, Good Standing, Qualification. Seller (i) is a limited liability company duly organized, validly existing and in good standing under the laws of the State of New York; (ii) is duly qualified to conduct business and is in corporate and tax good standing under the laws of each jurisdiction in which the failure to be so qualified would have a Material Adverse Effect on Seller; and (iii) has full corporate power and authority required to own, lease and operate its assets and to carry on its business as now being conducted except where the failure to have such power and authority would not have a Material Adverse Effect on Seller.

4.2 Authority; Binding Nature of Agreements. Seller has all requisite corporate power and authority to execute, deliver and carry out the provisions of this Agreement and the other Transaction Agreements. The execution, delivery and performance by Seller of this Agreement and the other Transaction Agreements have been approved by all requisite action on the part of Seller, including the approval of the members of Seller. This Agreement has been duly and validly executed and delivered by Seller. Each of this Agreement and the other Transaction Agreements constitutes, or upon execution and delivery, will constitute, the legal, valid and binding obligation of Seller, enforceable against Seller in accordance with its terms, except as may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws and equitable principles related to or limiting creditors' rights generally and by general principles of equity.

4.3 No Conflicts; Required Consents. The execution, delivery and performance of this Agreement or any other Transaction Agreement by Seller do not and will not (with or without notice or lapse of time) (i) conflict with, violate or result in a breach of any organizational document of Seller or any Contract to which Seller is party or the Purchased Assets are bound or (ii) require Seller to obtain any Consent.

4.4 Title; Sufficiency; Condition of Assets. Except as set forth in Schedule 4.4, Seller has good and marketable title to, is the exclusive legal and equitable owner of, and has the unrestricted power and right to sell, assign and deliver the Purchased Assets. The Purchased Assets are free and clear of all Encumbrances of any kind or nature, except Encumbrances disclosed on Schedule 4.4 which will be removed and released at or prior to Closing. Upon Closing, Purchaser will acquire exclusive, good and marketable title to the Purchased Assets and no restrictions will exist on Purchaser's right to resell, license or sublicense any of the Purchased Assets, except as set forth in the Seller License Agreement.

4.5 Intellectual Property.

(a) The Seller Intellectual Property comprises the original work product of Seller and no entity or individual other than Nick Dangerfield has contributed to the creation of the Seller Intellectual Property and neither Seller nor any Affiliate or related entity or present or past owner, officer, director, employee or agent thereof shall be owned any compensation due to Purchaser's exploitation of the Seller Intellectual Property.

(b) To Seller's Knowledge, the pending U.S. and PCT Patent applications were properly filed and have not been found invalid by any court of competent jurisdiction and to Seller's knowledge are valid and enforceable.

(c) To Seller's Knowledge, there are no Encumbrances against the Seller Intellectual Property.

(d) Seller is not the owner of nor does it have any controlling interest in and to any other Intellectual Property Rights that Purchaser would require a license under in order to practice the claims covered by the Seller Intellectual Property.

(e) The claims covered by the Seller Intellectual Property do not and will not infringe upon the copyright or trade secret rights of any other person or entity and, to Seller's Knowledge, does not and will not infringe upon the Patent or Trademark rights of any other person or entity.

4.6 Investor Representations.

(a) Own Account. Seller understands that the Shares are "restricted securities" and have not been registered under the Securities Act or any applicable state securities law and is acquiring the Shares as principal for its own account and not with a view to or for distributing or reselling such Shares or any part thereof in violation of the Securities Act or any applicable state securities law, has no present intention of distributing any of such Shares in violation of the Securities Act or any applicable state securities law and has no direct or indirect arrangement or understandings with any other persons to distribute or regarding the distribution of such Shares (this representation and warranty not limiting such Seller's right to sell the Shares in compliance with applicable federal and state securities laws) in violation of the Securities Act or any applicable state securities law.

(b) Experience of Seller. Seller, either alone or together with its representatives, has such knowledge, sophistication and experience in business and financial matters so as to be capable of evaluating the merits and risks of the prospective investment in the Shares, and has so evaluated the merits and risks of such investment. Seller is able to bear the economic risk of an investment in the Shares and, at the present time, is able to afford a complete loss of such investment.

(c) General Solicitation. Seller is not purchasing the Shares as a result of any advertisement, article, notice or other communication regarding the Shares published in any newspaper, magazine or similar media or broadcast over television or radio or presented at any seminar or any other general solicitation or general advertisement.

(d) Access to Information. Seller acknowledges that it or its representatives have received and had the opportunity to review that (a) certain Term Sheet dated July 18, 2012 which summarizes in detail the Transaction contemplated by this Agreement as well as the Financing and Unit Exchange, and (b) Purchaser's current business plan and most recent financial statements. Seller further acknowledges that it or its representatives have been afforded (c) the opportunity to ask such questions as it has deemed necessary of, and to receive answers from, representatives of Purchaser and Parent concerning the terms and conditions of the Unit Exchange and the Financing, and the merits and risks of investing in the Shares, (d) access to information about Purchaser and Parent and Purchaser's and Parent's financial condition, results of operations, business, properties, management and prospects sufficient to enable it to evaluate the transaction contemplated by this Agreement and an investment in the Shares, (e) the opportunity to obtain such additional information which Purchaser and Parent possesses or can acquire without unreasonable effort or expense that is necessary to verify the accuracy and completeness of the information contained herein or otherwise provided to Seller and (f) the opportunity to ask such questions as it has deemed necessary of, and to receive answers from, representatives of Parent concerning the terms and conditions of the offering of the Shares, the merits and risks of investing in the Shares.

(e) Restrictions on Shares. Seller understands that the Shares have not been registered under the Securities Act and may not be offered, resold, or otherwise transferred except (a) pursuant to an exemption from registration under the Securities Act or pursuant to an effective registration statement in compliance with Section 5 under the Securities Act and (b) in accordance with all applicable securities laws of the states of the United States and other jurisdictions. Seller acknowledges that a legend will be placed on the certificates representing the Shares in the following form:

> THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE U.S. SECURITIES ACT OF 1933, AS AMENDED, OR THE SECURITIES LAWS OF ANY STATE AND ARE "RESTRICTED SECURITIES" AS THAT TERM IS DEFINED IN RULE 144 UNDER THE SECURITIES ACT. SUCH SECURITIES MAY NOT BE OFFERED FOR SALE, SOLD, OR OTHERWISE TRANSFERRED EXCEPT PURSUANT TO AN EFFECTIVE REGISTRATION STATEMENT UNDER THE SECURITIES ACT AND THE APPLICABLE STATE SECURITIES LAWS OR PURSUANT TO AN EXEMPTION FROM REGISTRATION THEREUNDER, THE AVAILABILITY OF WHICH IS TO BE ESTABLISHED TO THE REASONABLE SATISFACTION OF COUNSEL TO THE ISSUER.

ARTICLE 5. REPRESENTATIONS AND WARRANTIES OF PARENT

Except as specifically set forth on the Schedule 5 (the "**Parent Disclosure Schedule**") attached to this Agreement (the parts of which are numbered to correspond to the applicable Section numbers of this Agreement), Parent hereby represents and warrants as of the date hereof to Seller as follows:

5.1 Organization and Good Standing. Parent is a corporation duly organized, validly existing and in good standing under the laws of the State of Delaware.

5.2 Authority; Binding Nature of Agreements. Parent has all requisite corporate power and authority to execute and deliver this Agreement and to carry out the provisions of this Agreement. The execution, delivery and performance by Parent of this Agreement have been approved by all requisite action on the part of Parent. This Agreement has been duly and validly executed and delivered by Parent. This Agreement constitutes, or upon execution and delivery, will constitute, the legal, valid and binding obligation of Parent, enforceable against Parent in accordance with its terms, except as may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws and equitable principles related to or limiting creditors' rights generally and by general principles of equity.

5.3 Capitalization. The authorized capital stock of Parent consists of 25,000,000 shares of Parent Common Stock. There are (i) 723,546 shares of Parent Common Stock issued and outstanding, (ii) outstanding options which entitle their holder to purchase 150,000 shares of Parent Common Stock at an exercise price of $1.00 per share, and (iii) no shares of Parent Common Stock held by Parent in its treasury. Except as set forth above and the shares of Parent capital stock to be issued in connection with the this Agreement, the Financing or pursuant to the Exchange Agreement, no shares of capital stock or other voting securities of Parent are issued, reserved for issuance or outstanding. All outstanding shares of the capital stock of Parent are, and all such shares that may be issued prior to or in connection with the Closing will be when issued, duly authorized, validly issued, fully paid and nonassessable and not subject to or issued in violation of any purchase option, call option, right of first refusal, preemptive right, subscription right or any similar right. There are not any bonds, debentures, notes or other indebtedness of Parent having the right to vote (or convertible into, or exchangeable for, securities having the right to vote) on any matters on which holders of Parent Common Stock may vote (" **Voting Parent Debt**"). Except as set forth above, there are not any options, warrants, rights, convertible or exchangeable securities, "phantom" stock rights, stock appreciation rights, stock-based performance units, commitments, Contracts, arrangements or undertakings of any kind to which Parent is a party or by which it is bound (i) obligating Parent to issue, deliver or sell, or cause to be issued, delivered or sold, additional shares of capital stock or other equity interests in, or any security convertible or exercisable for or exchangeable into any capital stock of or other equity interest in, Parent or any Voting Parent Debt, (ii) obligating Parent to issue, grant, extend or enter into any such option, warrant, call, right, security, commitment, Contract, arrangement or undertaking or (iii) that give any person the right to receive any economic benefit or right similar to or derived from the economic benefits and rights occurring to holders of the capital stock of Parent. There are not any outstanding contractual obligations of Parent to repurchase, redeem or otherwise acquire any shares of capital stock of Parent. Except for any registration rights to be provided to the investors and selling broker-dealers in the Financing, Parent is not a party to any agreement granting any securityholder of Parent the right to cause Parent to register shares of the capital stock or other securities of Parent held by such securityholder under the Securities Act.

5.4 No Conflicts; Required Consents. The execution, delivery and performance of this Agreement or any other Transaction Agreement by Parent do not and will not (with or without notice or lapse of time) (i) conflict with, violate or result in a breach of any organizational document of Parent or any Contract to which Parent is party or (ii) require Parent to obtain any Consent.

5.5 **Brokers**. Parent has not retained any broker or finder or incurred any liability or obligation for any brokerage fees, commissions or finders fees with respect to this Agreement or the Transaction.

ARTICLE 6. ADDITIONAL AGREEMENTS

6.1 **Seller Intellectual Property**. Seller agrees that, from and after the Closing Date, it shall not, and it shall cause its representatives not to, use any of the Purchased Assets, except pursuant to the Seller License Agreement. If Purchaser is unable to enforce its Intellectual Property Rights in any of the Purchased Assets against a third party as a result of any Legal Requirement that prohibits enforcement of such rights by a transferee of such rights, Seller agrees to assign to Purchaser such rights as may be required by Purchaser to enforce such Intellectual Property Rights in its own name. If such assignment still does not permit Purchaser to enforce its Intellectual Property Rights in any Purchased Assets against the third party, Seller agrees to initiate proceedings against such third party in Seller's name; *provided, however,* that Purchaser shall be entitled to participate in such proceedings and provided further that Purchaser shall be responsible for the costs and expenses of such proceedings.

6.2 **Cooperation**. After the Closing, upon the request of Purchaser, Seller shall execute and deliver any and all further materials, documents and instruments of conveyance, transfer or assignment as may reasonably be requested by Purchaser to effect, record or verify the transfer to, and vesting in Purchaser, of Seller's right, title and interest in and to the Purchased Assets, free and clear of all encumbrances, in accordance with the terms of this Agreement.

6.3 **2011 License Agreement**. Seller and Purchaser agree that the 2011 License Agreement shall terminate concurrent with, and subject only to, the Closing. Seller and Purchaser further agree that all of their rights and the other party's obligations under the 2011 License Agreement, other than Purchaser's accrued and unpaid royalty obligations pursuant to Section 3.1 of the 2011 License Agreement, shall be discharged and terminated concurrent with the Closing.

ARTICLE 7. CONDITIONS TO CLOSING

7.1 **Conditions to Purchaser's and Parent's Obligation to Close**. The obligations of Purchaser and Parent to consummate the Transaction shall be subject to the satisfaction, on or prior to the Closing Date, of each of the following conditions, any of which may be waived by Purchaser and Parent in writing:

(a) Representations, Warranties and Covenants. (i) The representations and warranties of Seller shall be true and correct in all material respects (except for those representations and warranties that are qualified by materiality or Material Adverse Effect, which shall be true and correct in all respects) as of the date when made and as of the Closing Date as though made at that time (except for representations and warranties that speak as of a specific date, which shall remain true and correct as of such specific date); and (ii) Seller shall have performed all covenants and obligations in this Agreement required to be performed by Seller as of the Closing Date;

(b) Documents. Seller shall have delivered to Purchaser and Parent all of the documents and agreements set forth in Sections 3.2;

(c) Consents. Seller shall have delivered to Purchaser all Consents required (i) for the transfer of the Purchased Assets; and (ii) for the consummation of the Transaction;

(d) Member Approval. To the extent required under applicable Legal Requirements or the organizational documents of Seller, this Agreement and the consummation of the Transaction shall have been approved and adopted by the requisite vote of the members of Seller;

(e) Financing. All conditions required to consummate the Financing in the Minimum Financing Amount of $2,000,000 shall have been satisfied and the closing of the Minimum Financing Amount shall be contingent only upon the occurrence of the Closing;

(f) Completion of Unit Exchange. All conditions required to consummate the transactions under the Exchange Agreement shall have been satisfied and the closing of the transactions under the Exchange Agreement shall be contingent only upon the occurrence of the Closing; and

(g) No Proceedings. Since the date of this Agreement, no Proceeding shall have been commenced or threatened against Seller, Purchaser or Parent (a) involving any challenge to, or seeking damages or other relief in connection with, the Transaction; or (b) that may have the effect of preventing, delaying, making illegal, imposing limitations or conditions on or otherwise interfering with the Transaction.

7.2 Conditions to Seller's Obligation to Close. The obligations of Seller to consummate the Transaction shall be subject to the satisfaction, on or prior to the Closing Date, of each of the following conditions, any of which may be waived by Seller in writing:

(a) Representations, Warranties and Covenants. (i) The representations and warranties of Purchaser and Parent shall be true and correct in all material respects (except for those representations and warranties that are qualified by materiality or Material Adverse Effect, which shall be true and correct in all respects) as of the date when made and as of the Closing Date as though made at that time (except for representations and warranties that speak as of a specific date, which shall remain true and correct as of such specific date); and (ii) Purchaser and Parent shall have performed all covenants and obligations in this Agreement required to be performed by Purchaser as of the Closing Date; and

(b) Deliveries. Purchaser and Parent have delivered to Seller all of the documents and agreements set forth in Section 3.3.

(c) Financing. All conditions required to consummate the Financing in the Minimum Financing Amount of $2,000,000 shall have been satisfied and the closing of the Minimum Financing Amount shall be contingent only upon the occurrence of the Closing; and

(d) Completion of Unit Exchange. All conditions required to consummate the transactions under the Exchange Agreement shall have been satisfied and the closing of the transactions under the Exchange Agreement shall be contingent only upon the occurrence of the Closing.

(e) No Proceedings. Since the date of this Agreement, no Proceeding shall have been commenced or threatened against Seller, Purchaser or Parent (a) involving any challenge to, or seeking damages or other relief in connection with, the Transaction; or (b) that may have the effect of preventing, delaying, making illegal, imposing limitations or conditions on or otherwise interfering with the Transaction.

ARTICLE 8. TERMINATION

8.1 Circumstances for Termination. At any time prior to the Closing, this Agreement may be terminated by written notice explaining the reason for such termination (without prejudice to other remedies which may be available to the parties under this Agreement, at law or in equity):

(a) by the mutual written consent of Parent, Purchaser and Seller;

(b) by either Parent, Purchaser or Seller if (i) the non-terminating party is in material breach of any material provision of this Agreement and such breach shall not have been cured within ten (10) days of receipt by such party of written notice from the terminating party of such breach; and (ii) the terminating party is not, on the date of termination, in material breach of any material provision of this Agreement;

(c) by either Parent, Purchaser or Seller if (i) the Closing has not occurred on or prior to December 31, 2012 (the " **Outside Closing Date**") for any reason; and (ii) the terminating party is not, on the date of termination, in material breach of any material provision of this Agreement; and

(d) by either Parent, Purchaser or Seller if (i) satisfaction of a closing condition of the terminating party in Article 7 is impossible; and (ii) the terminating party is not, on the date of termination, in material breach of any material provision of this Agreement.

8.2 Effect of Termination. If this Agreement is terminated in accordance with Section 8.1, all obligations of the parties hereunder shall terminate; *provided, however,* that nothing herein shall relieve any party from liability for the breach of any of its representations, warranties, covenants or agreements set forth in this Agreement or relieve any party of its obligations to protect and not use the other party's confidential information pursuant to any separate written agreements.

ARTICLE 9. MISCELLANEOUS PROVISIONS

9.1 Expenses. Whether or not the Transaction is consummated, each party shall pay it own costs and expenses in connection with this Agreement and the Transaction (including the fees and expenses of its advisers, accountants and legal counsel).

9.2 **Interpretation**. Whenever the words "include," "includes" or "including" are used in this Agreement, they shall be deemed, as the context indicates, to be followed by the words "but (is/are) not limited to."

9.3 **Further Assurances**. Each party agrees (a) to furnish upon request to each other party such further information, (b) to execute and deliver to each other party such other documents, and (c) to do such other acts and things, all as another party may reasonably request for the purpose of carrying out the intent of this Agreement and the Transaction.

9.4 **Entire Agreement**. The Transaction Agreements, including the exhibits and schedules thereto, contain the entire understanding of the parties with respect to the subject matter hereof and supersede all prior agreements and understandings, oral or written, with respect to such matters, which the parties acknowledge have been merged into such documents, exhibits and schedules.

9.5 **Notices**. Any and all notices or other communications or deliveries required or permitted to be provided hereunder shall be in writing and shall be deemed given and effective on the earliest of (a) the date of transmission, if such notice or communication is delivered via facsimile or email at the facsimile number or email address set forth below prior to 3:30 p.m. (New York time) on a Business Day, (b) the next Business Day after the date of transmission, if such notice or communication is delivered via facsimile or email at the facsimile number or email address set forth below set forth below on a day that is not a Business Day or later than 3:30 p.m. (New York time) on any Business Day, (c) the 2nd Business Day following the date of mailing, if sent by internationally recognized overnight courier service to the address set forth below, or (d) upon actual receipt by the party to whom such notice is required to be given. The address for such notices and communications shall be as set forth below or such other address as one party may notify the other in writing:

If to Parent (prior to the Closing), to:	Playbutton Acquisition Corp. 14317 Salida Del Sol San Diego, CA 92127 Attention: Daniel Najor, CEO Email: dnajor@gmail.com
If to Purchaser, to:	Playbutton, LLC 37 W 28th St 3rd Floor New York, NY 10001 Attention: Adam Tichauer, CEO Email: adam@playbutton.com
If to Seller:	Parte, LLC 438 Broome Street, Suite S New York, NY 10013 Attn: Nick Dangerfield Email: ndangerfield@gmail.com

9.6 **Amendments; Waivers**. No provision of this Agreement may be amended or waived except in a written instrument signed by Seller, Purchaser and Parent. No waiver of any default with respect to any provision, condition or requirement of this Agreement shall be deemed to be a continuing waiver in the future or a waiver of any subsequent default or a waiver of any other provision, condition or requirement hereof, nor shall any delay or omission of any party to exercise any right hereunder in any manner impair the exercise of any such right.

9.7 **Headings**. The headings herein are for convenience only, do not constitute a part of this Agreement and shall not be deemed to limit or affect any of the provisions hereof.

9.8 **Successors and Assigns**. The provisions of this Agreement shall inure to the benefit of, and be binding upon, the successors, assigns, heirs, executors and administrators of the parties hereto.

9.9 **No Third-Party Beneficiaries**. This Agreement is intended for the benefit of the parties hereto and their respective successors and permitted assigns and is not for the benefit of, nor may any provision hereof be enforced by, any other Person.

9.10 **Governing Law**. All questions concerning the construction, validity, enforcement and interpretation of the Transaction Agreements shall be governed by and construed and enforced in accordance with the internal laws of the State of New York without regard to the principles of conflicts of law thereof. Each party agrees that all legal proceedings concerning the interpretations, enforcement and defense of the transactions contemplated by this Agreement and any other Transaction Agreements (whether brought against a party hereto or its respective affiliates, directors, officers, shareholders, employees or agents) shall be commenced exclusively in the state and federal courts sitting in the State of New York.

9.11 **Execution**. This Agreement may be executed in two or more counterparts, all of which when taken together shall be considered one and the same agreement and shall become effective when counterparts have been signed by each party and delivered to the other party, it being understood that both parties need not sign the same counterpart. In the event that any signature is delivered by facsimile transmission or by e-mail delivery of a ".pdf" format data file, such signature shall create a valid and binding obligation of the party executing (or on whose behalf such signature is executed) with the same force and effect as if such facsimile or ".pdf" signature page were an original thereof.

9.12 **Severability**. If any term, provision, covenant or restriction of this Agreement is held by a court of competent jurisdiction to be invalid, illegal, void or unenforceable, the remainder of the terms, provisions, covenants and restrictions set forth herein shall remain in full force and effect and shall in no way be affected, impaired or invalidated, and the parties hereto shall use their commercially reasonable efforts to find and employ an alternative means to achieve the same or substantially the same result as that contemplated by such term, provision, covenant or restriction. It is hereby stipulated and declared to be the intention of the parties that they would have executed the remaining terms, provisions, covenants and restrictions without including any of such that may be hereafter declared invalid, illegal, void or unenforceable.

9.13 Publicity. Neither party shall publicly disclose the terms of this Agreement without the prior written consent of the other party, which shall not be unreasonably withheld.

[Signatures Follow On a Separate Page]

IN WITNESS WHEREOF, the parties hereto have caused this Intellectual Property Purchase Agreement to be duly executed by their respective authorized signatories as of the date first indicated above.

"SELLER"

Parte, LLC,
a New York limited liability company

By: /s/ Nick Dangerfield
Nick Dangerfield, Chief Executive Officer

"**PURCHASER**"

Playbutton, LLC
a Delaware limited liability company

By: /s/ Adam Tichauer
Adam Tichauer, Chief Executive Officer

"**PARENT**"

Playbutton Acquisition Corp.
a Delaware corporation

By: /s/ Daniel Najor
Daniel Najor, Chief Executive Officer

Schedule 1.1(a)

Intellectual Property

Trademarks

Mark	Country	Registration No.	Status
Playbutton	USA	3,982,775	Effective
Playbutton	EU	009635319	Effective

Patents

Patent	Country	Registration No.	Status
Design Patent	USA	D657,775	Issued
Design Patent	USA	D645,473	Issued
Design Patent	USA	D669,500	Issued

Patent Applications

Patent	Country	Registration No./Docket No.	Status
Patent Application	PCT	PCT/US2011/025901	Applied for
Patent Application	Canada	PCT/US2011/025901	Applied for
Utility Patent Application	USA	0198/0870-US2	Applied For
Utility Patent Application	USA	0198/0870-US3	Applied For
Design Patent Application	USA	0198/003011-US0	Applied For

Schedule 1.1(A)

Schedule 1.2

Excluded Assets

Mark	Country	Registration No.	Status
Playbutton	Japan	5455695	Effective

EXHIBIT A

DEFINITIONS

"**Affiliate**" shall mean any member of the immediate family (including spouse, brother, sister, descendant, ancestor or in-law) of any officer, manager or member of a party or any corporation, partnership, trust or other entity in which a party or any such family member has a five percent (5%) or greater interest or is a director, officer, partner or trustee. The term Affiliate shall also include any entity which controls, or is controlled by, or is under common control with any of the individuals or entities described in the preceding sentence.

"**Agreement**" shall mean the Intellectual Property Purchase Agreement to which this Exhibit A is attached (including the Seller Disclosure Schedule, the Parent Disclosure Schedule and all other schedules and exhibits attached hereto), as it may be amended from time to time.

"**Business Day**" means any day other than (i) a Saturday or a Sunday or (ii) a day on which banking and savings and loan institutions in the U.S. are authorized or required by law to be closed.

"**Closing**" shall have the meaning specified in Section 3.1.

"**Closing Date**" shall have the meaning specified in Section 3.1.

"**Code**" shall mean the Internal Revenue Code of 1986, as amended.

"**Consent**" shall mean any approval, consent, ratification, permission, waiver or authorization (including any Governmental Approval).

"**Contract**" shall mean any agreement, contract, consensual obligation, promise, understanding, arrangement, commitment or undertaking of any nature (whether written or oral and whether express or implied), whether or not legally binding.

"**Copyright Assignment**" shall have the meaning specified in Section 3.2(b).

"**Copyrights**" shall mean all copyrights, including in and to works of authorship and all other rights corresponding thereto throughout the world, whether published or unpublished, including rights to prepare, reproduce, perform, display and distribute copyrighted works and copies, compilations and derivative works thereof.

"**Encumbrance**" shall mean any lien, pledge, hypothecation, charge, mortgage, security interest, encumbrance, equity, trust, equitable interest, claim, preference, right of possession, lease, tenancy, license, encroachment, covenant, infringement, interference, Order, proxy, option, right of first refusal, preemptive right, community property interest, legend, defect, impediment, exception, reservation, limitation, impairment, imperfection of title, condition or restriction of any nature (including any restriction on the voting of any security, any restriction on the transfer of any security or other asset, any restriction on the receipt of any income derived from any asset, any restriction on the use of any asset and any restriction on the possession, exercise or transfer of any other attribute of ownership of any asset) and which is not a Permitted Encumbrance.

"**General Assignment and Bill of Sale**" shall have the meaning specified in Section 3.2(a).

"**Governmental Approval**" shall mean any: (a) permit, license, certificate, concession, approval, consent, ratification, permission, clearance, confirmation, exemption, waiver, franchise, certification, designation, rating, registration, variance, qualification, accreditation or authorization issued, granted, given or otherwise made available by or under the authority of any Governmental Authority or pursuant to any Legal Requirement; or (b) right under any Contract with any Governmental Authority.

"**Governmental Authority**" shall mean any: (a) nation, principality, state, commonwealth, province, territory, county, municipality, district or other jurisdiction of any nature; (b) federal, state, local, municipal, foreign or other government; (c) governmental or quasi governmental authority of any nature (including any governmental division, subdivision, department, agency, bureau, branch, office, commission, council, board, instrumentality, officer, official, representative, organization, unit, body or entity and any court or other tribunal); (d) multinational organization or body; or (e) individual, entity or body exercising, or entitled to exercise, any executive, legislative, judicial, administrative, regulatory, police, military or taxing authority or power of any nature.

"**Intellectual Property Rights**" shall mean any or all rights in and to intellectual property and intangible industrial property rights, including, without limitation, (i) Patents, Trade Secrets, Copyrights, Mask Works, Trademarks and (ii) any rights similar, corresponding or equivalent to any of the foregoing anywhere in the world.

"**Knowledge**" An individual shall be deemed to have "Knowledge" of a particular fact or other matter if: (i) such individual is actually aware of such fact or other matter or (ii) (except when Knowledge is stated to be "actual Knowledge") a prudent individual could be expected to discover or otherwise become aware of such fact or other matter in the course of conducting a reasonably comprehensive investigation concerning the truth or existence of such fact or other matter. Seller and Parent shall be deemed to have "Knowledge" of a particular fact or other matter if any of their respective members, managers, directors, officers or employees with the authority to establish policy for the company has actual knowledge of such fact or other matter.

"**Legal Requirement**" shall mean any federal, state, local, municipal, foreign or other law, statute, legislation, constitution, principle of common law, resolution, ordinance, code, Order, edict, decree, proclamation, treaty, convention, rule, regulation, permit, ruling, directive, pronouncement, requirement (licensing or otherwise), specification, determination, decision, opinion or interpretation that is, has been or may in the future be issued, enacted, adopted, passed, approved, promulgated, made, implemented or otherwise put into effect by or under the authority of any Governmental Authority.

"**Mask-Works**" shall mean all mask works, mask work registrations and applications therefor, and any equivalent or similar rights in semiconductor masks, layouts, architectures or topology.

"**Material Adverse Effect**" means (i) with respect to Parent, any event, change or effect that, when taken individually or together with all other adverse events, changes and effects, is or is reasonably likely (a) to be materially adverse to the condition (financial or otherwise), properties, assets, liabilities, business, operations, results of operations or prospects of Parent, taken as a whole or (b) to prevent or materially delay consummation of the Transaction or otherwise to prevent Parent from performing its obligations under this Agreement and (ii) with respect to Seller, any event, change or effect that, when taken individually or together with all other adverse events, changes and effects, is or is reasonably likely (a) to be materially adverse to the condition (financial or otherwise), properties, assets (including Purchased Assets), liabilities, business, operations, results of operations or prospects of Seller or (b) to prevent or materially delay consummation of the Transaction or otherwise to prevent Seller from performing its obligations under this Agreement.

"Member" shall have the meaning specified in the Recitals.

"**Order**" shall mean any: (a) temporary, preliminary or permanent order, judgment, injunction, edict, decree, ruling, pronouncement, determination, decision, opinion, verdict, sentence, stipulation, subpoena, writ or award that is or has been issued, made, entered, rendered or otherwise put into effect by or under the authority of any court, administrative agency or other Governmental Authority or any arbitrator or arbitration panel; or (b) Contract with any Governmental Authority that is or has been entered into in connection with any Proceeding.

"**Outside Closing Date**" shall have meaning specified in Section 8.1(c).

"**Patent Assignment**" shall have the meaning specified in Section 3.2(b).

"**Patents**" shall mean all United States and foreign patents and utility models and applications therefor and all reissues, divisions, re-examinations, renewals, extensions, provisionals, continuations and continuations-in-part thereof, and equivalent or similar rights anywhere in the world in inventions and discoveries, including invention disclosures related to the Purchased Assets.

"**Permitted Encumbrance**" shall mean any (a) Encumbrance for taxes not due or payable, and (b) mechanics', workers', repairers', landlords', warehousemen's and other Encumbrances arising or imposed by any Legal Requirement and incurred in the ordinary course of business for amounts not yet due and payable.

"**Proceeding**" shall mean any action, suit, litigation, arbitration, proceeding (including any civil, criminal, administrative, investigative or appellate proceeding), prosecution, contest, hearing, inquiry, inquest, audit, examination or investigation that is, has been or may in the future be commenced, brought, conducted or heard at law or in equity or before any Governmental Authority or any arbitrator or arbitration panel.

"**Purchased Assets**" shall have the meaning specified in Section 1.1.

"**Purchaser**" shall mean Playbutton, LLC, a Delaware limited liability company.

"**Parent Common Stock**" shall have the meaning specified in the Recitals.

"**Purchaser Disclosure Schedule**" shall have the meaning specified in Article 5.

"**Registered Intellectual Property Rights**" shall mean all United States, international and foreign: (i) Patents, including applications therefor; (ii) registered Trademarks, applications to register Trademarks, including intent-to-use applications, or other registrations or applications related to Trademarks; (iii) Copyright registrations and applications to register Copyrights; (iv) Mask Work registrations and applications to register Mask Works; and (v) any other Intellectual Property Rights that is the subject of an application, certificate, filing, registration or other document issued by, filed with, or recorded by, any state, government or other public legal authority at any time.

"**Securities Act**" shall mean the Securities Act of 1933, as amended.

"**Seller**" shall mean Parte, LLC, a New York limited liability.

"**Seller Disclosure Schedule**" shall have the meaning specified in Article 4.

"**Seller Intellectual Property**" shall mean all Intellectual Property Rights related to the Business, the Purchased Assets or the Assumed liabilities and held by Seller, whether owned or controlled, licensed, owned or controlled by or for, licensed to, or otherwise held by or for the benefit of Seller including the Seller Registered Intellectual Property Rights.

"**Shares**" shall have the meaning specified in Section 2.1.

"**Trademarks**" shall mean any and all trademarks, service marks, logos, trade names, corporate names, Internet domain names and addresses and general-use e-mail addresses, and all goodwill associated therewith throughout the world.

"**Trade Secrets**" shall mean all trade secrets under applicable law and other rights in know-how and confidential or proprietary information, processing, manufacturing or marketing information, including new developments, inventions, processes, ideas or other proprietary information that provide Seller with advantages over competitors who do not know or use it and documentation thereof (including related papers, blueprints, drawings, chemical compositions, formulae, diaries, notebooks, specifications, designs, methods of manufacture and data processing software, compilations of information) and all claims and rights related thereto.

"**Transaction**" shall mean the purchase and sale of the Purchased Assets contemplated by this Agreement.

"**Transaction Agreements**" shall mean this Agreement and all other agreements, certificates, instruments, documents and writings delivered by Parent, Purchaser or Seller in connection with the Transaction.

EXHIBIT 3.2(a)

GENERAL ASSIGNMENT AND BILL OF SALE

1. Sale and Transfer of Purchased Assets and Contract Rights. For good and valuable consideration, the receipt, adequacy and legal sufficiency of which are hereby acknowledged, and as contemplated by Section 3.2(a) of that certain Intellectual Property Purchase Agreement ("**Agreement**") dated October 15, 2012, to which Parte, LLC , a New York limited liability company ("**Seller**"), Playbutton, LLC, a Delaware limited liability company ("**Purchaser**"), and Playbutton Acquisition Corp., a Delaware corporation that as of the closing of the transactions contemplated by the Agreement will wholly-own Purchaser (the "**Parent**"), are parties, Seller hereby sells, transfers, assigns, conveys, grants and delivers to Purchaser and its successors and assigns, effective as of 10:00 a.m. (New York time) on _____, 2012 (the "**Effective Time**"), all of Seller's right, title and interest in and to all of the Purchased Assets (as defined in the Purchase Agreement).

2. Further Actions. Seller covenants and agrees to take all steps reasonably necessary to establish the record of Purchaser's title to the Purchased Assets and, at the request of Purchaser, to execute and deliver further instruments of transfer and assignment and take such other action as Purchaser may reasonably request to more effectively transfer and assign to and vest in Purchaser each of the Purchased Assets, all at the sole cost and expense of Seller.

3. Terms of the Purchase Agreement. The terms of the Agreement, including but not limited to Seller's representations, warranties, covenants, agreements and indemnities relating to the Purchased Assets, are incorporated herein by this reference. Seller acknowledges and agrees that the representations, warranties, covenants, agreements and indemnities contained in the Purchase Agreement shall not be superseded hereby but shall remain in full force and effect to the full extent provided therein. In the event of any conflict or inconsistency between the terms of the Purchase Agreement and the terms hereof, the terms of the Purchase Agreement shall govern.

IN WITNESS WHEREOF, Seller has executed this General Assignment and Bill of Sale as of _____, 2012.

"SELLER"

Parte, LLC,
a New York limited liability company

By:_____
Nick Dangerfield, Chief Executive Officer

EXHIBIT 3.2(b)(i)

PATENT ASSIGNMENT

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, effective as of _____, 2012, the undersigned **Parte, LLC** ("**Assignor**") hereby irrevocably sells, assigns, transfers and conveys unto **Playbutton, LLC** ("**Assignee**"), all worldwide right, title and interest in and to those United States and foreign patent applications and issued patents described as such in **Schedule A** (the "**Patents**") including without limitation all improvements thereon, and associated invention registrations, utility models, extensions, reissues or other patent rights which may be granted and issued on said inventions and applications, or any of them, not only for, to and in the United States of America, its territories and possessions, but for, to and in all countries foreign thereto, together with and including all priority rights based upon any and all applications in the United States of America and countries foreign covered by this Assignment. Assignors do hereby authorize and empower the Assignee, its successors and assigns, to apply for and obtain in its own name or the names of third parties registrations of such Patents for the said inventions in the United States and also any and all countries foreign to the United States.

Assignor does hereby agree that it shall, at the request of said Assignee, execute any and all applications for such Patents for said inventions and any and all other papers and documents and do all other and further lawful acts that said Assignee may deem necessary or desirable to obtain such Letters Patent on said inventions, to perfect and vest in the Assignee the entire right, title and interest in the inventions, applications, and such Patents.

IN WITNESS WHEREOF, Assignor has caused this Patent Assignment to be executed as of the date first set forth above.

"**ASSIGNOR**"

Parte, LLC,
a New York limited liability company

By:_____
Nick Dangerfield, Chief Executive Officer

"**ASSIGNEE**"
Playbutton, LLC,
a Delaware limited liability company

By:_____
Adam Tichauer, Chief Executive Officer

SCHEDULE A

Patent Title	Reg. No.	Date

EXHIBIT 3.2(b)(ii)

COPYRIGHT ASSIGNMENT

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, effective as of _____, 2012, the undersigned **Parte, LLC** ("**Assignor**") hereby irrevocably sells, assigns, transfers and conveys unto **Playbutton, LLC** ("**Assignee**"), all worldwide right, title and interest in and to: **(a)** the works of authorship listed on the attached **Schedule A** (the "**Works**"); **(b)** any and all copyright registrations of the Works, whether federal or foreign; **(c)** any and all applications to register copyrights in the Works, whether federal or foreign; **(d)** any and all rights to royalties, profits, compensation, license fees or other payments or remuneration of any kind relating to the Works; and **(e)** all claims or causes of action Assignor has or may have in connection with the Works, including, but not limited to, the right to sue and recover damages for any and all past infringements of any of the Works.

Assignors do hereby authorize and empower the Assignee, its successors and assigns, to apply for and obtain its own name or the names of third parties copyright registrations for the Works in the United States and also any and all countries foreign to the United States.

Assignor does hereby agree that it shall, at the request of said Assignee, execute any and all copyright applications for such Works and any and all other papers and documents and do all other and further lawful acts that said Assignee may deem necessary or desirable to obtain such registrations, to perfect and vest in the Assignee the entire right, title and interest Works.

IN WITNESS WHEREOF, Assignor has caused this Copyright Assignment to be executed as of the date first set forth above.

"**ASSIGNOR**"

Parte, LLC,
a New York limited liability company

By:_____
Nick Dangerfield, Chief Executive Officer

"**ASSIGNEE**"
Playbutton, LLC,
a Delaware limited liability company

By:_____
Adam Tichauer, Chief Executive Officer

SCHEDULE A

Copyright Title	Copyright Date	Registration Number

EXHIBIT 3.2(b)(iii)

TRADEMARK ASSIGNMENT

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, effective as of _____, 2012, the undersigned **Parte, LLC** ("**Assignor**") hereby irrevocably sells, assigns, transfers and conveys unto **Playbutton, LLC** ("**Assignee**"), all worldwide right, title and interest in and to: **(a)** the trademarks listed on the attached **Schedule A** (the "**Marks**"); **(b)** any and all registrations of the Marks, whether state, federal or foreign; **(c)** any and all applications to register the Marks, whether state, federal or foreign; **(d)** all common law rights in, to and under the Marks; **(e)** all other rights in, to and under the Marks, together with the goodwill of the business symbolized by the Marks; **(f)** any and all rights to royalties, profits, compensation, license fees or other payments or remuneration of any kind relating to the Marks or the goodwill under the Marks; and **(g)** all claims or causes of action Assignor has or may have in connection with the Marks, including, but not limited to, the right to sue and recover damages for any and all past infringements of any of the Marks.

Assignors do hereby authorize and empower the Assignee, its successors and assigns, to apply for and obtain in its own name or the names of third parties trademark registrations for the Marks in the United States and also any and all countries foreign to the United States.

Assignor does hereby agree that it shall, at the request of said Assignee, execute any and all trademark applications for such Marks and any and all other papers and documents and do all other and further lawful acts that said Assignee may deem necessary or desirable to obtain such registrations on such Marks to perfect and vest in the Assignee the entire right, title and interest in the Marks.

IN WITNESS WHEREOF, Assignor has caused this Trademark Assignment to be executed as of the date first set forth above.

"**ASSIGNOR**"

Parte, LLC,
a New York limited liability company

By:_____
Nick Dangerfield, Chief Executive Officer

"**ASSIGNEE**"
Playbutton, LLC,
a Delaware limited liability company

By:_____
Adam Tichauer, Chief Executive Officer

SCHEDULE A

TRADEMARK	APPLICATION NO.	COUNTRY

EXHIBIT 3.2(c)

OFFICERS' CERTIFICATE

CERTIFICATE OF CHIEF EXECUTIVE OFFICER
OF PARTE, LLC
A New York Limited Liability Company

The undersigned, being the duly elected, qualified and acting Chief Executive Officer of Parte, LLC, a New York limited liability company ("**Seller**"), does hereby certify that he is familiar with the facts herein certified, am duly authorized to certify the same, and do further certify on behalf of Seller as follows:

1. Attached hereto as Exhibit "A-1" is a true and complete copy of resolutions duly adopted by the board of managers and members of Parte, LLC by unanimous written consent, which, among other things, approved all of the transactions contemplated by the Intellectual Property Purchase Agreement ("**Agreement**") dated October __, 2012 between and among Seller, Playbutton, LLC, a Delaware limited liability company, and Playbutton Acquisition Corp., a Delaware corporation that as of the closing of the transactions contemplated by the Agreement will wholly-own Purchaser, and which resolutions have not been amended, modified or rescinded since the date of adoption and are in full force and effect on the date hereof;

2. Attached hereto as Exhibit "A-2" is a true and complete copy of the operating agreement of Seller, as amended, as in effect on the date hereof, and which have not been further amended, modified or rescinded;

3. Attached hereto as Exhibit "A-3" is a true and complete copy of the certificate of formation of Seller, as amended to date, certified by the Secretary of State of New York as true, complete and correct, and no action for any amendment thereto has been taken; and

4. The representations and warranties made by Seller in the Agreement are true and correct in all material respects as of the date hereof, and Seller has performed all covenants and obligations in the Agreement required to be performed by Seller as of the date hereof.

IN WITNESS WHEREOF, the undersigned has executed this certificate in the undersigned's capacity as Chief Executive Officer of Parte, LLC, a New York limited liability company, effective as of _____, 2012.

"SELLER"

Parte, LLC,
a New York limited liability company

By:_____
Nick Dangerfield, Chief Executive Officer

EXHIBIT 3.3(b)

PARENT'S OFFICER'S CERTIFICATE

CERTIFICATE OF CHIEF EXECUTIVE OFFICER OF
PLAYBUTTON ACQUISITION CORP.
A Delaware Corporation

The undersigned, being the duly elected, qualified and acting Chief Executive Officer of Playbutton Acquisition Corp., a Delaware corporation ("**Parent**"), does hereby certify that he is familiar with the facts herein certified, am duly authorized to certify the same, and do further certify on behalf of Seller as follows:

1. Attached hereto as Exhibit "A-1" is a true and complete copy of resolutions duly adopted by the board of directors of Parent by unanimous written consent, which, among other things, approved all of the transactions contemplated the Intellectual Property Purchase Agreement ("**Agreement**") dated October __, 2012 between and among Parent, Parte, LLC, a New York liability company, and Playbutton, LLC, a Delaware limited liability company, and which resolutions have not been amended, modified or rescinded since the date of adoption and are in full force and effect on the date hereof;

2. Attached hereto as Exhibit "A-2" is a true and complete copy of the bylaws of Parent, as in effect on the date hereof, and which have not been further amended, modified or rescinded;

3. Attached hereto as Exhibit "A-3" is a true and complete copy of the certificate of incorporation of Parent, certified by the Secretary of State of Delaware as true, complete and correct, and no action for any amendment thereto has been taken; and

4. The representations and warranties made by Parent in the Agreement are true and correct in all material respects as of the date hereof, and Parent has performed all covenants and obligations in the Agreement required to be performed by Parent as of the date hereof.

IN WITNESS WHEREOF, the undersigned has executed this certificate in the undersigned's capacity as Chief Executive Officer of Playbutton Acquisition Corp., a Delaware corporation, effective as of _____, 2012.

"PARENT"

Playbutton Acquisition Corp.,
a Delaware corporation

By:_____
Daniel Najor, Chief Executive Officer

Exhibit 10.5

LICENSE AGREEMENT

This is a License Agreement ("Agreement"), entered into this 15th day of October 2012, to be effective as of the Effective Date as defined below, by and between **Parte, LLC** ("Licensee"), a New York limited liability company, and **Playbutton, LLC** ("Licensor"), a Delaware limited liability company. Mr. Nick Dangerfield is also a party to this Agreement, but only as to **Subsection 11.3(B) ("By Playbutton and Dangerfield").**

Recitals

A. Licensor is the owner of certain intellectual property rights regarding a fully customizable music player housed in a branded wearable button.

B. The parties have executed an Intellectual Property Purchase Agreement ("IP Purchase Agreement") of even date herewith pursuant to which certain intellectual property rights will be fully and irrevocably assigned by Licensee to Licensor.

C. The IP Purchase Agreement provides that effective as of the closing of the transactions under the IP Purchase Agreement ("Effective Date") Licensor shall license back to Licensee certain intellectual property rights on the terms and subject to the conditions set forth below.

Now Therefore, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

Agreement

1. Definitions. Capitalized terms used in this Agreement shall have the following meanings:

"Confidential Information" shall have the meaning assigned to it in **Section 12 ("Confidential Information").**

"Copyrights" shall mean those works of authorship in any tangible medium of expression regarding, or used by Licensor in connection with, the development or marketing of the Licensed Products on or before the Effective Date and described as such in **Exhibit A ("Copyrights").**

"Customers" shall mean customers who purchase Licensed Products for their own use within the Territory and not for resale, either inside or outside the Territory, other than to resale to end user consumers residing in the Territory who intend to use the Licensed Products for non-commercial purposes in the Territory.

"Dangerfield" shall mean Mr. Nick Dangerfield.

"Disclosing Party" shall have the meaning assigned to it in **Section 12 ("Confidential Information").**

"Dispute" shall have the meaning assigned to it in **Section 13 ("Disputes").**

"Effective Date" shall have the meaning assigned to it in Recital C of this Agreement.

"Granted Party" shall have the meaning assigned to it in **Subsection 2.3 ("Restrictions").**

"Granting Party" shall have the meaning assigned to it in **Subsection 2.3 ("Restrictions").**

"Improvements by Licensee" shall have the meaning assigned to it in **Subsection 7.1 ("By Licensee").**

"Improvements by Licensor" shall have the meaning assigned to it in **Subsection 7.2 ("By Licensor").**

"Intellectual Property" shall mean the Trademarks, the Copyrights, the Trade Secrets and the Patents.

"Licensed Product" shall mean that fully customizable music player housed in a branded wearable button described as such in **Exhibit B ("Licensed Product").**

"Maintenance Costs" shall have the meaning assigned to it in **Subsection 2.7 ("Trademark Maintenance").**

"Patents" shall mean those issued patents and patent applications in the Territory described as such in **Exhibit E ("Patents").**

"Product Advertising" shall mean written or electronic advertising, marketing, packaging, promotion or selling of the Licensed Products as permitted by this Agreement, in any media whatsoever, now existing or arising in the future.

"Product-Related Books and Records" shall have the meaning assigned to it in **Section 10 ("Audit Rights").**

"Quality Standards" shall have the meaning assigned to it in **Subsection 2.4 ("Quality").**

"Receiving Party" shall have the meaning assigned to it in **Section 12 ("Confidential Information").**

"Sublicense Agreement" shall mean, solely with respect to those sublicense rights granted to each party in **Section 8 ("Sublicensing Rights")** a commercially reasonable, written and legally-enforceable form of sublicense agreement between each party and its respective permitted sublicensees.

"Term" shall have the meaning assigned to it in **Section 14 ("Term and Termination").**

"Territory" shall mean: **(i)** South Korea; **(ii)** Japan; and **(iii)** Taiwan.

"Trademarks" shall mean the trademarks, trade names, and service marks of Licensor in the Territory which are used in connection with the Licensed Products and described as such in EXHIBIT **C ("Trademarks").**

"Trade Secrets" shall mean all non-public ideas, concepts, know-how, procedures, and other non-public information regarding, or used by Licensor in connection with, the development or marketing of the Licensed Products and described as such in **Exhibit D ("Trade Secrets").**

2. Trademark Ownership and License.

2.1 Ownership in Japan. The parties understand and agree that Licensee shall be the exclusive owner of all rights in the Trademarks in Japan, and Licensor shall not obtain, register or attempt to register any rights to the Trademarks in Japan. It shall be Licensee's sole responsibility to engage legal counsel in Japan to apply for, register and obtain registrations for the Trademarks in Japan, and Licensee shall do so at its own expense.

2.2 Option and Grant. Licensee shall notify Licensor within thirty (30) days of the Effective Date regarding whether Licensee wishes to apply for, register and obtain registrations for the Trademarks in South Korea and Taiwan.

A. License to Licensor. Where Licensee provides notice that Licensee does intend to apply for, register and obtain registrations for the Trademarks in South Korea and Taiwan, then in such case Licensee shall be the exclusive owner of all rights in the Trademarks in South Korea and Taiwan. Licensee shall then apply for, register and obtain registrations of the Trademarks in South Korea and Taiwan at its own expense, and Licensee hereby grants to Licensor during the Term and solely in South Korea and Taiwan a non-exclusive, nontransferable (except as provided in **Subsection 18.12 ("Assignment")**), irrevocable, royalty-free license, without the right to grant sublicenses, to use the Trademarks on copies of the Licensed Products and in Product Advertising, and in all cases solely for sale of such Licensed Products to Customers in South Korea and Taiwan.

B. License to Licensee. Where Licensee provides notice that Licensee does not intend to apply for, register and obtain registrations for the Trademarks in South Korea and Taiwan, or where Licensee fails to provide notice of such intent at all, then in such case Licensor shall be the exclusive owner of all rights in the Trademarks in South Korea and Taiwan. Licensor may then apply for, register and obtain registrations of the Trademarks in South Korea and Taiwan at its own expense and Licensor hereby grants to Licensee during the Term, and solely in South Korea and Taiwan a non-exclusive, nontransferable (except as provided in **Subsection 18.12 ("Assignment")**), irrevocable, royalty-free license, without the right to grant sublicenses, to use the Trademarks on copies of the Licensed Products and in Product Advertising, and in all cases solely for sale of such Licensed Products to Customers in South Korea and Taiwan.

2.3 Restrictions. In addition to the other conditions on the licenses granted in **Subsection 2.2 ("Option and Grant"),** the following restrictions shall apply to any license granted by one party (the "Granting Party") to the other party (the "Granted Party") in such **Subsection 2.2 ("Option and Grant"),** but solely to such licenses and solely in the Territory. Without limiting the generality of the foregoing, such restrictions shall not affect or limit Licensor's ownership of the Trademarks outside the Territory:

A. Uniform Branding of License Product. Without the Granting Party's express written consent, the Granted Party shall be prohibited from marketing or distributing Licensed Products under any trademark other than the Trademarks. In addition, the Granted Party shall not brand product other than Licensed Products under the Trademarks.

B. Alteration of Trademarks. In Product Advertising, the Granted Party agrees not to use any other trademark or service mark in close proximity to the Trademarks or combine such marks so as to effectively create a unitary or composite mark without the prior, written permission of the Granting Party.

C. No Confusingly Similar Marks. The Granted Party acknowledges that this Agreement does not grant to it the right to adopt or use any name or mark confusingly similar to the Trademarks.

2.4 Quality. In order to protect and enhance the Trademarks and the goodwill associated therewith, the Granted Party shall ensure that the following standards ("Quality Standards") are followed throughout the Term: **(i)** the Licensed Products sold or offered under the Trademarks shall be of at least as high a quality standard as evidenced by the Licensed Products as of the Effective Date; and **(ii)** in no event shall any Product Advertising contain any unlawful, defamatory, libelous, threatening, abusive, racist, vulgar, harassing, pornographic, or obscene material of any kind.

A. Monitoring. The Granted Party shall cooperate reasonably with the Granting Party and facilitate the Granting Party's monitoring of the Quality Standards. Such cooperation shall include, but not be limited to: **(i)** supplying the Granting Party with specimens of use of the Trademarks promptly upon the Granting Party's reasonable request; and **(ii)** allowing the Granting Party, upon reasonable advance notice, to inspect facilities and personnel involved in the manufacture, marketing, or distribution of License Products.

B. Compliance with Law. The Granted Party shall comply with all applicable laws, rules, regulations, and customs with respect to the Trademarks.

C. Testing. In order to confirm compliance with the Quality Standards, the Granted Party shall test Licensed Products or cause Licensed Products to be tested (at the Granted Party's expense) in accordance with specifications and other relevant criteria before distribution. The Granted Party shall keep reasonable written records of such testing, and shall make such copies available to the Granting Party upon reasonable request.

D. Acknowledgement. The Granted Party acknowledges that the goodwill and reputation of the Granting Party depend upon the Granted Party's consistent maintenance of the Quality Standards.

2.5 Review and Approval Rights. Before implementing any Product Advertising, the Granted Party shall use its commercially reasonable efforts to provide the Granting Party with a copy of such Product Advertising for the Granting Party's review and confirmation of conformity with the Quality Standards.

2.6 Granted Party Ownership of Trademarks and Goodwill. The Granted Party acknowledges the value of the goodwill associated with the Trademarks and further acknowledges that the Granting Party is the sole and exclusive owner of the Trademarks and the goodwill associated therewith. The Granted Party agrees that any and all uses of the Trademarks shall inure to the sole benefit of the Granting Party. The Granted Party agrees that it will not, either during or after the Term of this Agreement, contest, attack or dispute, or assist another party in contesting, attacking or disputing, the Granting Party's title or rights to the Trademarks or to any other similar mark.

2.7 Trademark Maintenance. The Licensee shall control and maintain the Trademarks in Japan at the Licensee's expense. The Granting Party shall control and maintain the Trademarks in South Korea and Taiwan (and the parties shall allocate the costs of such maintenance (including reasonable attorney's fees) ("Maintenance Costs") such that: **(a)** the Granted Party shall pay fifty percent (50%) of such Maintenance Costs; and **(b)** the Granting Party shall pay the remaining fifty percent (50%) of such Maintenance Costs. Upon submission of supporting documentation for such Maintenance Costs, and reasonable proof that the Granting Party has paid or will pay such Maintenance Costs, the Granted Party shall promptly reimburse the Granting Party for all amounts falling within the Granted Party's portion of such Maintenance Costs, including without limitation attorneys' fees and filing fees, expended in connection therewith.

2.8 Duration. The license granted in this **Section 2 ("Trademark Ownership and License")** shall commence on the Effective Date and shall continue indefinitely**,** unless earlier terminated in accordance with the provisions of **Section 14 ("Term and Termination").**

3. Copyright License.

3.1 Grant. Subject to the terms of this Agreement, and in consideration of Licensee's timely performance of its obligations under this Agreement, Licensor hereby grants to Licensee as of the Effective Date:

A. During the Term solely in Japan an exclusive (both as to Licensor itself, and all third parties), nontransferable (except as provided in **Subsection 18.12 ("Assignment")**), irrevocable, royalty-free license, including the right to grant sublicenses as described in **Section 8 ("Sublicensing Rights")**), to use, execute, copy, publicly perform, publicly display, digitally perform and create derivative works of the Copyrights in and in connection with the Licensed Products and the Product Advertising, and in all cases solely for sale of such Licensed Products to Customers; and

B. During the Term solely in South Korea and Taiwan a non-exclusive, nontransferable (except as provided in **Subsection 18.12 ("Assignment")**), irrevocable, royalty-free license, including the right to grant sublicenses as described in **Section 8 ("Sublicensing Rights")**), to use, execute, copy, publicly perform, publicly display, digitally perform and create derivative works of the Copyrights in and in connection with the Licensed Products and the Product Advertising, and in all cases solely for sale of such Licensed Products to Customers.

3.2 Ownership. Licensee acknowledges that Licensor is the owner of the Copyrights, and Licensor agrees that Licensee shall obtain no ownership interest therein under this Agreement.

3.3 Duration. The license granted in this **Section 3 ("Copyright License")** shall commence on the Effective Date and shall continue indefinitely, subject to the provisions of **Section 14 ("Term and Termination").**

4. Trade Secret License.

4.1 Grant. Subject to the terms and conditions of this Agreement and in consideration of Licensee's timely performance of its obligations under this Agreement, Licensor hereby grants to Licensee as of the Effective Date:

A. During the Term and solely in Japan an exclusive (both as to Licensor itself, and all third parties), nontransferable (except as provided in **Subsection 18.12 ("Assignment")**), irrevocable, royalty-free license, including the right to grant sublicenses as described in **Section 8 ("Sublicensing Rights")**), to make, have made, use, lease, sell (solely to Customers), offer for sale (solely to Customers), and import Licensed Products under the Trade Secrets; and

B. During the Term and solely in South Korea and Taiwan a non-exclusive nontransferable (except as provided in **Subsection 18.12 ("Assignment")**), irrevocable, royalty-free license, including the right to grant sublicenses as described in **Section 8 ("Sublicensing Rights")**), to make, have made, use, lease, sell (solely to Customers), offer for sale (solely to Customers), and import Licensed Products under the Trade Secrets.

4.2 Confidential Treatment. The Trade Secrets shall be protected as Confidential Information of Licensor for all purposes under this Agreement.

4.3 Ownership. Licensee acknowledges that Licensor is the owner of the Trade Secrets, and Licensor agrees that Licensee shall obtain no ownership interest therein under this Agreement.

4.4 Duration. The license granted in this **Section 5 ("Trade Secret License")** shall commence on the Effective Date and shall continue indefinitely, subject to the provisions of **Section 14 ("Term and Termination").**

5. Patent License.

5.1 Grant. The parties understand and agree that Licensee is and shall remain the sole owner of the Patents filed in Japan relating to the Licensed Products. Subject to the terms and conditions of this Agreement and in consideration of Licensee's timely performance of its obligations under this Agreement, Licensor hereby grants to Licensee, as of the Effective Date, during the Term and solely in South Korea and Taiwan a non-exclusive, nontransferable (except as provided in **Subsection 18.12 ("Assignment")**), royalty-free license, including the right to grant sublicenses as described in **Section 8 ("Sublicensing Rights")**), to make, have made, use, lease, sell (solely to Customers), offer for sale (solely to Customers), and import Licensed Products under the Patents and offer services related to the Licensed Products under the Patents.

5.2 Confidential Treatment. Any unpublished application regarding any of the Patents shall be protected as Confidential Information of Licensor for all purposes under this Agreement.

5.3 Ownership. Licensee acknowledges Licensor's assertion that it is the owner of all Patents, other than the Japanese Patents, and Licensee agrees that Licensee shall obtain no ownership interest in any such Patent under this Agreement.

5.4 Duration. The license granted in this **Section 5 ("Patent License")** shall commence on the Effective Date and shall continue indefinitely, subject to the provisions of **Section 14 ("Term and Termination").**

6. Marking and Notices.

Licensee agrees that it shall cause to be affixed conspicuously on Licensed Products subject to this Agreement (or where not reasonably practical, on related packaging materials) in a manner reasonably agreed to by Licensor, such patent and other intellectual property notices as Licensor may from time to time require.

7. Improvements.

7.1 By Licensee. The parties agree that: **(a)** any derivative works of any of the Copyrights created by or on behalf of Licensee; and **(b)** any improvements to any of the Trade Secrets or the Patents (regardless of whether patentable) created by or on behalf of Licensee, collectively "Improvements by Licensee," shall be owned solely by Licensee, but subject to the following:

A. Improvements by Licensee of Copyrights. As to any Improvement by Licensee of Copyrights, Licensee hereby agrees to disclose such improvements to Licensor promptly and in writing, providing such information as Licensor may reasonably require to understand the nature and function of such improvements. With respect to such improvements, Licensee hereby grants to Licensor:

(i) During the Term and solely outside the Territory, an exclusive (both as to Licensee itself, and all third parties, including without limitation Dangerfield), irrevocable, nontransferable (except as provided in **Subsection 18.12 ("Assignment")**), fully paid up, royalty-free license, including the right to grant sublicenses as described in **Section 8 ("Sublicensing Rights")**), to use, execute, copy, publicly perform, publicly display, digitally perform and create derivative works of the Copyrights outside the Territory; and

(ii) During the Term and solely in South Korea and Taiwan an irrevocable, nontransferable (except as provided in **Subsection 18.12 ("Assignment")**), fully paid up, royalty-free license, including the right to grant sublicenses as described in **Section 8 ("Sublicensing Rights")**), to use, execute, copy, publicly perform, publicly display, digitally perform and create derivative works of the Copyrights in South Korea and Taiwan.

B. Improvements by Licensee to Trade Secrets or Patents. As to any Improvement by Licensee of Trade Secrets or Patents, Licensee hereby agrees to disclose such improvements to Licensor promptly and in writing, providing such information as Licensor may reasonably require to understand the nature and function of such improvements. With respect to such improvements, Licensee hereby grants to Licensor:

(i) During the Term and solely outside of the Territory, an exclusive (both as to Licensee itself, and all third parties, including without limitation Dangerfield), irrevocable, nontransferable (except as provided in **Subsection 18.12 ("Assignment")**), fully paid up, royalty-free license, including the right to grant sublicenses as described in **Section 8 ("Sublicensing Rights")**), to make, have made, use, sell, lease, offer for sale and import Licensed Products; and

(ii) During the Term and solely in South Korea and Taiwan, a non-exclusive, irrevocable, nontransferable (except as provided in **Subsection 18.12 ("Assignment")**), fully paid up, royalty-free license, including the right to grant sublicenses as described in **Section 8 ("Sublicensing Rights")**), to make, have made, use, sell, lease, offer for sale and import Licensed Products.

7.2 By Licensor. The parties agree that: **(a)** any derivative works of any of the Copyrights created by or on behalf of Licensor; and **(b)** any improvements to any of the Trade Secrets or the Patents (regardless of whether patentable) created by or on behalf of Licensor, collectively "Improvements by Licensor," shall be owned solely by Licensor, but subject to the following:

A. Improvements by Licensor of Copyrights. As to any Improvement by Licensor of Copyrights, Licensor hereby agrees to disclose such improvements to Licensee promptly and in writing, providing such information as Licensee may reasonably require to understand the nature and function of such improvements. Such improvements by Licensor of Copyrights shall be deemed part of the Copyrights under this Agreement, and subject to the license granted to Licensee in **Section 3 ("Copyright License").**

B. Improvements by Licensor of Trade Secrets or Patents. As to any Improvement by Licensor of Trade Secrets or Patents, Licensor hereby agrees to disclose such improvements to Licensee promptly and in writing, providing such information as Licensee may reasonably require to understand the nature and function of such improvements. Such Improvements by Licensor of Trade Secrets or Patents shall be deemed part of the Trade Secrets or Patents (as the case may be), and subject to the license granted to Licensee in **Section 4 ("Trade Secret License")** and **Section 5 ("Patent License").**

8. Sublicensing Rights.

8.1 Right for Licensee to Grant Sublicenses. Licensee shall be entitled to grant sublicenses to each of the licenses granted under this Agreement, on the following conditions: **(a)** Licensee shall comply with the Quality Standards, and shall ensure that each such sublicensee shall comply with the Quality Standards**; (b)** the terms of each Sublicense Agreement shall be no less protective of Licensor than this Agreement in all respects, including without limitation those confidentiality obligations described in **Section 12 ("Confidential Information"); (c)** each sublicensee shall have agreed in writing that Licensor is an intended third party beneficiary of the Sublicense Agreement; and **(d)** each such sublicensee shall permit inspection rights to Licensee that are no less protective of Licensor than this Agreement. Licensor hereby acknowledges and agrees that the certain License Agreement ("Memory-Tech Agreement") dated December 1, 2011 between Licensee, Chapa KK and Memory-Tech Corporation shall be deemed to comply with this Section 8.1, provided that any material amendment to or modification of the Memory-Tech Agreement shall be conducted in compliance with this **Subsection 8.1 ("Right for Licensee to Grant Sublicenses")**.

8.2 Licensee's Responsibility. Licensee shall remain responsible for its permitted sublicensees' conduct and (by way of example and not limitation) a breach by a permitted sublicensee of the Quality Standards shall be a breach by Licensee of such Quality Standards.

8.3 Right for Licensor Grant Sublicenses. Licensor shall be entitled to grant sublicenses to each of the licenses granted under this Agreement, on the following conditions: **(a)** the terms of each Sublicense Agreement shall be no less protective of Licensee than this Agreement in all respects, including without limitation those confidentiality obligations described in **Section 12 ("Confidential Information");** and **(b)** each sublicensee shall have agreed in writing that Licensee is an intended third party beneficiary of the Sublicense Agreement.

8.4 Licensor's Responsibility. Licensor shall remain responsible for its permitted sublicensees' conduct.

9. No Fees.

The parties understand and agree that there shall be no fees or other amounts owed or paid to or by either party to this Agreement.

10. Audit Rights.

Licensor shall have the right (itself or through a designee) to conduct an inspection and audit of Product-Related Books and Records upon reasonable notice of no more than ten (10) business days. Licensee shall make such Product-Related Books and Records available in the form in which such records are maintained (including digital form as well as print form, if so maintained by Licensee), and shall provide reasonable assistance during such audit, at Licensee's reasonable expense. Licensor shall be entitled to obtain true and correct photocopies (or digital copies) thereof, during regular business hours at Licensee's offices and in such a manner as not to interfere unreasonably with Licensee's normal business activities. Such copies shall be deemed Confidential Information of Licensee. All such Product-Related Books and Records, and copies thereof, shall be deemed the Confidential Information of Licensee for purposes of **Section 12 ("Confidential Information").** In no event shall such audits be conducted hereunder more frequently than one (1) time each year. Licensor may exercise this audit right during the Term of this Agreement, and for a period of two (2) years thereafter.

11. Sales, Marketing and Distribution.

11.1 Limitations. The parties understand and agree that in no event shall Licensee directly or indirectly sell, market, advertise or otherwise provide Licensed Products to any third party other than a Customer. Without limiting the generality of the foregoing, Licensee shall not sell, market, advertise or otherwise provide Licensed Products to any third party whose residence or principal place of business is outside the Territory.

11.2 Manufacturing and Distribution Obligations. During the Term, Licensee shall be responsible at its own expense for all sourcing, manufacturing, warehousing, packaging, labeling, invoicing, shipping, and returns of Licensed Products. Licensor agrees to use its best efforts to arrange for Licensee's ability to purchase Licensed Products, in an amount not to exceed 1,000 units per production run, at the same cost provided to Licensor, provided that Licensor shall be under no obligation to take any action that would result in a Licensor's incursion of additional costs or expenses or the impairment of its ability to purchase Licensed Products for its own account.

11.3 Non-Competition.

A. By Licensor. Licensor shall not, without Licensee's express written consent, engage in the design, development, marketing, sale or service of any wearable digital music player in Japan during the Term and for twelve (12) months thereafter. Where a court finds that twelve (12) months is excessively long, then in such case the period shall instead be nine (9) months; where a court finds that nine (9) months is excessively long, then in such case the period shall be six (6) months; where a court finds that six (6) months is excessively long, then in such case the period shall be three (3) months.

B. By Licensee and Dangerfield. Licensee and Dangerfield shall not, without Licensor's express written consent, engage in the design, development, marketing, sale or service of any wearable digital music player outside the Territory during the Term and for twelve (12) months thereafter. Where a court finds that twelve (12) months is excessively long, then in such case the period shall instead be nine (9) months; where a court finds that nine (9) months is excessively long, then in such case the period shall be six (6) months; where a court finds that six (6) months is excessively long, then in such case the period shall be three (3) months. Notwithstanding the foregoing, in the event that Dangerfield presents to the board of directors ("Board") of Playbutton Acquisition Corp., the parent corporation of Licensor, an opportunity to pursue the design, development, marketing, sale or service of a wearable digital music player other than the Playbutton and the Board turns down the opportunity, the restrictions set forth in this Section 11.3(B) shall be waived as to such opportunity.

12. Confidential Information.

12.1 Protection. Each party (the "Disclosing Party") may from time to time during the Term of this Agreement disclose to the other party (the "Receiving Party") certain non-public information regarding the Disclosing Party's business, including technical, marketing, financial, personnel, planning, and other information ("Confidential Information"). The term "Confidential Information" expressly includes the Trade Secrets, which are the Confidential Information of Licensor. The Disclosing Party shall mark all such Confidential Information in tangible form with the legend 'confidential', 'proprietary', or with similar legend. With respect to Confidential Information disclosed orally, the Disclosing Party shall describe such Confidential Information as such at the time of disclosure, and shall confirm such Confidential Information as such in writing within thirty (30) days after the date of oral disclosure.

12.2 Confidential Nature of Terms of Agreement. Each party agrees not to disclose the terms of this Agreement to any third party except as required by law, in order to enforce such party's rights hereunder, or under obligation of confidence to advisors, attorneys, accountants, or investment professionals.

12.3 Protection of Confidential Information. Except as expressly permitted by this Agreement including without limitation in **Section 4 ("Trade Secret License"),** the Receiving Party shall not disclose the Confidential Information of the Disclosing Party, and shall not use the Confidential Information of the Disclosing Party for any purpose not expressly permitted by this Agreement. The Receiving Party shall limit the disclosure of the Confidential Information of the Disclosing Party to the employees or agents of the Receiving Party who have a need to know such Confidential Information for purposes of this Agreement, and who are, with respect to the Confidential Information of the Disclosing Party, bound in writing by confidentiality terms no less restrictive than those contained herein. The Receiving Party shall provide copies of such written agreements to the Disclosing Party upon request; provided, however, that such agreement copies shall themselves be deemed the Confidential Information of the Receiving Party. Notwithstanding the foregoing, the Receiving Party shall be permitted to disclose Confidential Information as required by law or by the order of a court or similar judicial or administrative body; provided, however, that the Receiving Party shall notify the Disclosing Party of such requirement immediately and in writing, and shall cooperate reasonably with the Disclosing Party, at the Disclosing Party's expense, in the obtaining of a protective or similar order with respect thereto.

12.4 Exceptions. Notwithstanding anything herein to the contrary, Confidential Information shall not be deemed to include any information which: **(a)** was already lawfully known to the Receiving Party without obligation of confidence at the time of disclosure by the Disclosing Party as reflected in the written records of the Receiving Party; **(b)** was or has been disclosed by the Disclosing Party to a third party without obligation of confidence; **(c)** was or becomes lawfully known to the general public without breach of this Agreement; **(d)** is independently developed by the Receiving Party without access to, or use of, the Confidential Information; **(e)** is approved in writing by the Disclosing Party for disclosure by the Receiving Party; or **(f)** is required to be disclosed in order for the Receiving Party to enforce its rights under this Agreement.

12.5 Return of Confidential Information. The Receiving Party shall return to the Disclosing Party, destroy or erase all Confidential Information of the Disclosing Party in tangible form: **(a)** upon the written request of the Disclosing Party (except with respect to the Trade Secrets or other Confidential Information of which the Receiving Party is entitled to continued possession under the terms of this Agreement); or **(b)** upon the expiration or termination of this Agreement, whichever comes first, and in both cases, the Receiving Party shall certify promptly and in writing that it has done so.

13. Disputes. Any controversy of claim between the parties arising from or in connection with this Agreement, whether based on contract, tort, common law, equity, statute, regulation, order or otherwise ("Dispute"), shall be resolved as follows:

13.1 Informal Dispute Resolution. Upon written request of any party hereto, each Dispute shall be submitted to senior executives of each party, who shall meet for the purpose of endeavoring to resolve such Dispute, as often and at times and places as the parties reasonably deem necessary to discuss the Dispute in an effort to resolve the Dispute without the necessity of any formal proceeding. In the event that such senior executives are unable to resolve the Dispute within fifteen (15) days after the Dispute is submitted to them, or if after ten (10) days either party determines in good faith prior to the expiration of such period that further discussion is unlikely to be able to resolve such matter, the Dispute shall be submitted to arbitration in accordance with **Subsection 13.2 ("Arbitration")** hereof.

13.2 Arbitration. Any Dispute between the parties shall be settled through mandatory and binding arbitration to be conducted in New York, New York, and in accordance with the Commercial Arbitration Rules of the AAA, before a single arbitrator. Any related arbitration award will be final, conclusive and binding upon the parties and any judgment hereon may be entered and enforced in any court of competent jurisdiction.

14. Term and Termination.

14.1 Term. The term of this Agreement ("Term") shall commence upon the Effective Date and shall continue until the expiration or invalidation of all rights in the Intellectual Property, unless earlier terminated by either party as hereinafter provided.

14.2 Termination for Material Breach. Either party may terminate this Agreement immediately upon written notice for the material breach of the other party, which material breach has remained uncured for period of forty-five (45) days from the date of delivery of written notice thereof to the breaching party.

14.3 Termination without Prejudice to Other Remedies. Termination of this Agreement by the non-breaching party shall be without prejudice to the exercise of other rights and remedies hereunder.

14.4 Effect of Termination or Expiration. In the event of the expiration or termination of this Agreement for any reason:

A. All rights and licenses granted to Licensee in the Territory shall survive; and

B. Licensor's ownership of all Intellectual Property rights outside the Territory shall survive.

15. Infringement Litigation.

15.1 Notice. Each party shall notify the other party immediately and in writing of any third party infringement of the Intellectual Property.

15.2 Infringement; Enforcement. Licensee will have the first right (but not the obligation), at its expense, to enforce its rights in the Licensed Technology against any infringement or alleged infringement of such rights in Japan and Licensor will have the first right (but not the obligation), at its expense, to enforce its rights in the Intellectual Property against any infringement or alleged infringement of such rights in South Korea and Taiwan. The right to enforce includes, but is not limited to, defending any declaratory judgment, non-infringement or invalidity actions. If the party having the first right to enforce under this Section 15 ("Infringement Litigation") declines or fails to commence enforcement within thirty (30) days of receiving a written request from the other party to enforce the Intellectual Property rights against any infringement or alleged infringement of such rights, the other party shall have the right to enforce such rights, at its own expense, using counsel of its choice. The party prosecuting the Intellectual Property rights will retain one hundred percent (100%) of any recovery or settlement received from any enforcement under this Section 15 ("Infringement Litigation"), unless the other party has joined in the prosecution and the parties have agreed to split the recovery or settlements. The non-prosecuting party will provide reasonable assistance to the prosecuting party, including by joining as a nominal party and executing such documents as the prosecuting party may reasonably request, at the prosecuting party's expense, with respect to such actions.

16. Limitation of Liability.

OTHER THAN FOR ANY BREACH OF SECTION 15 ("CONFIDENTIAL INFORMATION"), NEITHER PARTY SHALL BE LIABLE TO THE OTHER PARTY OR ANY OTHER PARTY FOR ANY LOSS OF USE, INTERRUPTION OF BUSINESS OR ANY INDIRECT, SPECIAL INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES OF ANY KIND (INCLUDING LOST PROFITS) REGARDLESS OF THE FORM OF ACTION SEEKING SUCH DAMAGES (WHETHER IN CONTRACT, TORT INCLUDING NEGLIGENCE, STRICT PRODUCT LIABILITY OR OTHERWISE), EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

17. Survival and Order of Precedence.

In the event of any expiration or termination of this Agreement, the provisions of **Section 1 ("Definitions"), Section 2 ("Trademark Ownership and License"), Section 3 ("Copyright License"), Section 4 ("Trade Secret License"), Section 5 ("Patent License"), Section 6 ("Markings and Notices"), Section 8 ("Sublicensing Rights"), Section 10 ("Audit Rights'), Subsection 12.3 ("Non-Competition"), Section 12 ("Confidential Information"), Section 13 ("Disputes"), Subsection 14.4 ("Effect of Termination or Expiration"), Section 16 ("Limitation of Liability"), Section 17 ("Survival and Order of Precedence")** and **Section 18 ("General")** shall survive and shall continue to bind the parties. In the event of any conflict between the terms of this Agreement and the terms of any exhibit, the terms of the exhibit shall control.

18. General.

18.1 Governing Law. This Agreement shall be governed in all respects by the laws of the United States of America and the State of New York without regard to conflicts of law principles. The parties agree that the United Nations Convention on Contracts for the International Sale of Goods shall not apply to this Agreement.

18.2 Attorneys' Fees. In the event any proceeding or lawsuit is brought by Licensee or Licensor in connection with this Agreement, the prevailing party in such proceeding shall be entitled to receive its costs, expert witness fees and reasonable attorneys' fees, including costs and fees on appeal.

18.3 Export Laws Compliance. Each party agrees to comply with all U.S. and foreign laws regarding import and export, including without limitation those with respect to the export of technical data.

18.4 Forum. Subject to **Section 13 ("Disputes"),** the State and Federal Courts located in located in New York, New York shall have exclusive jurisdiction over disputes under this Agreement, and the parties hereby consent to the personal jurisdiction of such courts.

18.5 Injunctive Relief. Licensee acknowledges that a breach of the Quality Standards will cause irreparable harm and significant injury, the scope of which is difficult to ascertain. Accordingly, Licensee agrees that Licensor shall have the right to obtain an immediate injunction enjoining any such breach.

18.6 Notices. All notices, requests, claims, demands and other communications under this Agreement shall be in writing and shall be deemed given upon receipt by the parties at the following addresses (or at such other address for a Party as shall be specified by like notice):

If to Licensor, to:	Playbutton, LLC 37 W 28th St. 3rd Floor New York, NY 10001 Attention: Adam Tichauer, CEO Email: adam@playbutton.com
If to Licensee, to:	Parte, LLC 438 Broome Street, Suite S New York, NY 10013 Attn: Nick Dangerfield Email: ndangerfield@gmail.com

18.7 No Agency. Nothing contained herein shall be construed as creating any agency, partnership, or other form of joint enterprise between the parties.

18.8 Force Majeure. Neither party shall be liable hereunder by reason of any failure or delay in the performance of its obligations hereunder on account of strikes, shortages, riots, insurrection, fires, flood, storm, explosions, acts of God, war, governmental action, labor conditions, earthquakes, material shortages or any other cause which is beyond the reasonable control of such party.

18.9 Waiver. The failure of either party to require performance by the other party of any provision hereof shall not affect the full right to require such performance at any time thereafter; nor shall the waiver by either party of a breach of any provision hereof be taken or held to be a waiver of the provision itself.

18.10 Severability. In the event that any provision of this Agreement shall be unenforceable or invalid under any applicable law or be so held by applicable court decision, such unenforceability or invalidity shall not render this Agreement unenforceable or invalid as a whole, and, in such event, such provision shall be changed and interpreted so as to best accomplish the objectives of such unenforceable or invalid provision within the limits of applicable law or applicable court decisions.

18.11 Headings. The section headings appearing in this Agreement are inserted only as a matter of convenience and in no way define, limit, construe, or describe the scope or extent of such section or in any way affect this Agreement.

18.12 Assignment; Right of First Refusal; Right of Purchase. This Agreement and the rights and obligations of Licensee hereunder may be assigned by Licensee, subject to Licensor's right of first refusal and right of purchase set forth in **Subsection 18.12.A** and **Subsection 18.12.B**, respectively **("Assignment; Right of First Refusal; Right of Purchase").**

A. If during the Term of this Agreement, Licensee receives an Assignment Proposal (as defined below), and if Licensee's management or board of directors determines that it has a good faith interest in pursuing the Assignment Proposal, then Licensee will submit the Assignment Proposal to Licensor and Licensor, or its parent corporation, will have a right of first refusal ("Right of First Refusal") to engage in the Assignment Transaction (as defined below) subject to such Assignment Proposal, on the terms and subject to the conditions set out in this **Subsection 18.12.A ("Assignment; Right of First Refusal")**. Within five (5) days of Licensee's determination that it has a good faith interest in pursuing the Assignment Proposal, Licensee will provide Licensor with its expression of interest ("Expression of Interest") in pursuing the Assignment Transaction. Licensee will also provide or make available to Licensor, upon Licensor entering into an appropriate nondisclosure and confidentiality agreement, the due diligence materials ("Due Diligence Materials") provided by Licensee to the potential acquirer or its representatives. For a period of fourteen (14) days following the date that Licensee provides or makes available to Licensor the Due Diligence Materials, Licensor, or its parent, will have the right to submit an offer to acquire ("Offer to Acquire") the Assignment Proposal. In the event Licensor submits an Offer to Acquire in accordance with this **Subsection 18.12.A ("Assignment; Right of First Refusal")**, then Licensee will be obligated to accept the Offer to Acquire over the Assignment Proposal. Nothing in this **Subsection 18.12.A ("Assignment; Right of First Refusal")** will require Licensee to enter into an Assignment Transaction, either pursuant to an Assignment Proposal or a Offer to Acquire, it being understood by the parties that this **Subsection 18.12.A ("Assignment; Right of First Refusal")** is intended to express a preference for the Offer to Acquire over the Assignment Proposal, with Licensee being free to refuse to enter into an Acquisition Transaction. If Licensor, or its parent, fails to provide the Expression of Interest or an Offer to Acquire on a timely basis, then Licensee will be entitled to accept the Assignment Proposal provided that the terms of the Assignment Proposal are not subsequently modified in favor of the potential acquirer. If the terms of the Assignment Proposal are subsequently modified in favor of the potential acquirer, then Licensee will deliver the revised Assignment Proposal to Licensor and the parties will repeat the procedure set out above. For purposes of this Agreement, the term "Assignment Transaction" means a possible assignment, sale or transfer of Licensee's rights under this Agreement to a third party. For purposes of this Agreement, the term "Assignment Proposal" means any offer or proposal from a third party (not being an offer or proposal made or submitted by Licensor or an affiliate of Licensor) contemplating or otherwise relating to any Assignment Transaction.

B. If during the Term of this Agreement, Licensee undergoes a Change in Control (as defined below), then upon Licensee's written notice to Licensor of the Change in Control or Licensor's written notice to Licensee of its awareness of a Change in Control (each such event, a "Triggering Event"), Licensor shall have the option to purchase all of Licensee's rights under this Agreement ("License Rights") on the terms and subject to the conditions set out in this **Subsection 18.2.B**. Licensee shall provide Licensor with written notice of a Change in Control as soon as practicable following such event. Licensor shall have the option, for a period ending thirty (30) days following the determination of the Fair Market Value (as defined below), as provided in this **Subsection 18.2.B**, to purchase the License Rights. The purchase price of the License Rights shall be the Fair Market Value of the License Rights. Licensor and the Licensee shall use their best efforts to mutually agree upon the Fair Market Value. If Licensor and the Licensee are unable to so agree within ten (10) days of Licensor's delivery or receipt of the written notice of a Triggering Event, Licensor and Licensee shall each appoint one appraiser, and the two appraisers shall appoint a third appraiser. The third appraiser shall then be engaged to appraise the Fair Market Value of the License Rights. Licensor shall pay all of the fees charged by all appraisers and Licensee shall cooperate with the appraiser and, subject to the appraiser's execution of an appropriate nondisclosure and confidentiality agreement, provide all information concerning Licensee's business conducted pursuant to the License Rights reasonably required to determine Fair Market Value. The closing of the purchase of License Rights by Licensor shall take place, and all payments from Licensor shall have been delivered to the Licensee, no later than the tenth (10^{th}) day following Licensor's delivery to the Licensee of its election to exercise its option to purchase the License Rights pursuant to this **Subsection 18.2.B**. For purposes of this Agreement, the term "Change in Control" means either (a) the sale or other transfer of all or substantially all of Licensee's or assets to a third party, or (b) the issuance, sale or transfer to a party or parties, following the date of this Agreement, pursuant to which such party or parties acquire, in one transaction or series of transactions determined on a consolidated basis, a majority of the voting power of Licensee's outstanding voting securities. The term "Fair Market Value" means the cash price that a willing buyer would pay to a willing seller when neither is acting under compulsion and when both have reasonable knowledge of the relevant facts on the date of determination.

18.13 Counterparts. This Agreement may be executed simultaneously in two or more counterparts, each of which will be considered an original, but all of which together will constitute one (1) and the same instrument.

18.14 Entire Agreement. This Agreement together with the exhibits hereto completely and exclusively states the agreement of the parties regarding its subject matter, and supersedes, and its terms govern, all prior proposals, agreements, or other communications between the parties, oral or written, regarding such subject matter. This Agreement shall not be modified except by a subsequently dated written amendment signed on behalf of each of the parties.

In Witness Whereof, the parties hereto have caused this Agreement to be executed by their duly authorized representatives.

Playbutton, LLC

By: /s/ Adam Tichauer
Adam Tichauer, Chief Executive Officer

Parte, LLC

By: /s/ Nick Dangerfield
Nick Dangerfield, Chief Executive Officer

Mr. Nick Dangerfield
(As to Subsection 11.3(B) only)

/s/ Nick Dangerfield

Exhibit A
Copyrights

All Copyrights as of the Effective Date that come with the definition of Parte Rights, as such term is defined in that certain License Agreement dated September 20, 2011 between Licensee and Licensor.

Exhibit B
Licensed Product

A low cost MP3 digital music player with the characteristics and quality of an iPod Shuffle that comes in the form of a wearable button that can be pinned to your shirt or jacket. The button is customizable to offer, among other things, the opportunity to either promote a brand name or logo or promote the artist whose music is featured on the device, and is more fully described in the patents and patent applications set forth on Exhibit E.

Exhibit C
Trademarks

The mark “Playbutton”.

Exhibit D
Trade Secrets

All Trade Secrets as of the Effective Date that come with the definition of Parte Rights, as such term is defined in that certain License Agreement dated September 20, 2011 between Licensee and Licensor.

Exhibit E

Patent Applications

Patent	Country	Registration No./Docket No.	Status
Patent Application	PCT	PCT/US2011/025901	Applied for

Exhibit 10.6

[FORM OF]

REGISTRATION RIGHTS AGREEMENT

THIS REGISTRATION RIGHTS AGREEMENT (this "Agreement") is entered into effective as of October 17, 2012, among Playbutton Acquisition Corp., a Delaware corporation (the "Company"), and each signatory hereto (each, an "Investor" and collectively, the "Investors").

R E C I T A L S

WHEREAS, the Company and the Investors are parties to Subscription Agreements (the " Subscription Agreements ") entered into in connection with a private placement offering described in the Confidential Private Placement Memorandum, dated October 17, 2012, as such may be amended and supplemented from time to time (the "PPM");

WHEREAS, the Investors' obligations under the Subscription Agreements are conditioned upon certain registration rights under the Securities Act of 1933, as amended (the "Securities Act"); and

WHEREAS, the Investors and the Company desire to provide for the rights of registration under the Securities Act as are provided herein upon the execution and delivery of this Agreement by such Investors and the Company.

NOW, THEREFORE, in consideration of the promises, covenants and conditions set forth herein, the parties hereto hereby agree as follows:

1. Registration Rights.

1.1 Definitions. As used in this Agreement, the following terms shall have the meanings set forth below:

(a) "Commission" means the United States Securities and Exchange Commission.

(b) "Common Stock" means the Company's common stock, par value $0.001 per share.

(c) "Effectiveness Date" means the date that is two hundred ten (210) days after the Trigger Date.

(d) "Exchange Act" means the Securities Exchange Act of 1934, as amended.

(e) "Filing Date" means the date that is ninety (90) days after the Trigger Date.

(f) "Investor" means any person owning Registrable Securities who becomes party to this Agreement by executing a counterpart signature page hereto, or other agreement in writing to be bound by the terms hereof, which is accepted by the Company.

(g) The terms "register," "registered" and "registration" refer to a registration affected by preparing and filing a registration statement or similar document in compliance with the Securities Act, and the declaration or ordering of effectiveness of such registration statement or document.

(h) "Registrable Securities" means any of the Shares or any securities issued or issuable as (or any securities issued or issuable upon the conversion or exercise of any warrant, right or other security that is issued as) a dividend or other distribution with respect to, or in exchange for, or in replacement of, the Shares; provided, however, that Registrable Securities shall not include any securities of the Company that have previously been registered and remain subject to a currently effective registration statement or which have been sold to the public either pursuant to a registration statement or Rule 144, or which have been sold in a private transaction in which the transferor's rights under this Section 1 are not assigned, or which may be sold immediately without registration under the Securities Act and without volume restrictions pursuant to Rule 144.

(i) "Rule 144" means Rule 144 as promulgated by the Commission under the Securities Act, as such Rule may be amended from time to time, or any similar successor rule that may be promulgated by the Commission.

(j) "Rule 415" means Rule 415 as promulgated by the Commission under the Securities Act, as such Rule may be amended from time to time, or any similar successor rule that may be promulgated by the Commission.

(k) "Shares" means the shares of Common Stock issued pursuant to the Subscription Agreements and issuable upon exercise of the Warrants.

(l) "Trigger Date" means the closing of the minimum offering of 1,000,000 Units (as such terms are defined in the PPM).

(m) "Warrants" means the warrants to purchase Common Stock issued pursuant to the Subscription Agreement and issued to any broker-dealers as placement agent compensation as contemplated by the PPM.

1.2 Company Registration.

(a) On or prior to the Filing Date the Company shall prepare and file with the Commission a registration statement covering the Registrable Securities for an offering to be made on a continuous basis pursuant to Rule 415. The registration statement shall be on Form S-1 (except if the Company is not then eligible to register for resale the Registrable Securities on Form S-1, in which case such registration shall be on another appropriate form in accordance herewith) and shall contain (unless otherwise directed by Investors holding an aggregate of at least 75% of the Registrable Securities on a fully diluted basis) substantially the "Plan of Distribution" attached hereto as Annex A. The Company shall cause the registration statement to become effective and remain effective as provided herein. The Company shall use commercially reasonable efforts to cause the registration statement to be declared effective under the Securities Act as soon as possible and, in any event, by the Effectiveness Date. The Company shall use commercially reasonable efforts to keep the registration statement continuously effective under the Securities Act for a period of 12 months, unless all Registrable Securities covered by such registration statement have been sold, or may be sold without the requirement to be in compliance with Rule 144(c)(1) and otherwise without restriction or limitation pursuant to Rule 144, as determined by the counsel to the Company (the " Effectiveness Period").

(b) The Company shall pay to Investors a fee of one percent (1%) per month of the Investors' investment, payable in cash, for every thirty (30) day period up to a maximum of ten percent (10%), (i) following the Filing Date that the registration statement has not been filed and (ii) following the Effectiveness Date that the registration statement has not been initially declared effective; provided, however, that the Company shall not be obligated to pay any such liquidated damages if the Company is unable to fulfill its registration obligations as a result of rules, regulations, positions or releases issued or actions taken by the Commission pursuant to its authority with respect to "Rule 415", and the Company registers at such time the maximum number of shares of Common Stock permissible upon consultation with the staff of the Commission; provided, further, that the Company shall not be obligated to pay any liquidated damages at any time following the one year anniversary of the Trigger Date.

(c) If during the Effectiveness Period, the number of Registrable Securities at any time exceeds 100% of the number of shares of Common Stock then registered in a registration statement, the Company shall file as soon as reasonably practicable an additional registration statement covering the resale of not less than the number of such Registrable Securities.

(d) The Company shall bear and pay all expenses incurred in connection with any registration, filing or qualification of Registrable Securities with respect to the registrations pursuant to this Section 1.2 for each Investor, including (without limitation) all registration, filing and qualification fees, printer's fees, accounting fees and fees and disbursements of counsel for the Company, but excluding any brokerage or underwriting fees, discounts and commissions relating to Registrable Securities and fees and disbursements of counsel for the Investors.

(e) If at any time during the Effectiveness Period there is not an effective registration statement covering all of the Registrable Securities, then the Company shall notify each Investor in writing at least fifteen (15) days prior to the filing of any registration statement under the Securities Act, in connection with a public offering of shares of Common Stock (including, but not limited to, registration statements relating to secondary offerings of securities of the Company but excluding any registration statements (i) on Form S-4 or S-8 (or any successor or substantially similar form), or of any employee stock option, stock purchase or compensation plan or of securities issued or issuable pursuant to any such plan, or a dividend reinvestment plan, (ii) otherwise relating to any employee, benefit plan or corporate reorganization or other transactions covered by Rule 145 promulgated under the Securities Act, or (iii) on any registration form which does not permit secondary sales or does not include substantially the same information as would be required to be included in a registration statement covering the resale of the Registrable Securities) and will afford each Investor an opportunity to include in such registration statement all or part of the Registrable Securities held by such Investor. In the event an Investor desires to include in any such registration statement all or any part of the Registrable Securities held by such Investor, the Investor shall within ten (10) days after the above-described notice from the Company, so notify the Company in writing, including the number of such Registrable Securities such Investor wishes to include in such registration statement. If an Investor decides not to include all of its Registrable Securities in any registration statement thereafter filed by the Company such Investor shall nevertheless continue to have the right to include any Registrable Securities in any subsequent registration statement or registration statements as may be filed by the Company with respect to the offering of the securities, all upon the terms and conditions set forth herein.

(f) Investor agrees that upon receipt of a notice from the Company of the occurrence of any event of the kind described in Section 1.3(f)(ii) through (iv), Investor will forthwith discontinue disposition of such Registrable Securities pursuant to a registration statement hereunder until it is advised in writing by the Company that the use of the applicable prospectus (as it may have been supplemented or amended) may be resumed.

(g) Investor covenants and agrees that it will comply with the prospectus delivery requirements of the Securities Act as applicable to it in connection with sales of Registrable Securities pursuant to a registration statement.

1.3 Obligations of the Company. Whenever required under this Section 1 to affect the registration of any Registrable Securities, the Company shall, as expeditiously as reasonably possible:

(a) Prepare and file with the Commission a registration statement with respect to such Registrable Securities and use commercially reasonable efforts to cause such registration statement to become effective and to keep such registration statement effective during the Effectiveness Period.

(b) Prepare and file with the Commission such amendments and supplements to such registration statement and the prospectus used in connection with such registration statement as may be necessary to comply with the provisions of the Securities Act with respect to the disposition of all securities covered by such registration statement.

(c) Furnish to the Investors such numbers of copies of a prospectus, including a preliminary prospectus, in conformity with the requirements of the Securities Act, and such other documents as they may reasonably request in order to facilitate the disposition of Registrable Securities owned by them (provided that the Company would not be required to print such prospectuses if readily available to Investors from any electronic service, such as on the EDGAR filing database maintained at www.sec.gov).

(d) Use commercially reasonable efforts to register and qualify the securities covered by such registration statement under such other securities' or blue sky laws of such jurisdictions as shall be reasonably requested by the Investors; provided that the Company shall not be required in connection therewith or as a condition thereto to qualify to do business or to file a general consent to service of process in any such states or jurisdictions.

(e) In the event of any underwritten public offering, enter into and perform its obligations under an underwriting agreement, in usual and customary form, with the managing underwriter(s) of such offering (each Investor participating in such underwriting shall also enter into and perform its obligations under such an agreement).

(f) Promptly notify each Investor holding Registrable Securities covered by such registration statement at any time when (i) with respect to a registration statement or any post-effective amendment, when the same has become effective; (ii) of the issuance by the Commission or any other federal or state governmental authority of any stop order suspending the effectiveness of a registration statement covering any or all of the Registrable Securities; (iii) of the receipt by the Company of any notification with respect to the suspension of the qualification or exemption from qualification of any of the Registrable Securities for sale in any jurisdiction; or (iv) of the occurrence of any event or passage of time that makes the financial statements included in a registration statement ineligible for inclusion therein or any statement made in a registration statement or prospectus or any document incorporated or deemed to be incorporated therein by reference untrue in any material respect or that requires any revisions to a registration statement, prospectus or other documents so that, in the case of a registration statement or the prospectus, as the case may be, it will not contain any untrue statement of a material fact or omit to state any material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances under which they were made, not misleading. Any and all of such information contemplated by subparagraphs (i) through (iv) shall remain confidential to each Investor until such information otherwise becomes public, unless disclosure by an Investor is required by law.

(g) Cause all such Registrable Securities registered pursuant hereto to be listed on each securities exchange or nationally recognized quotation system on which similar securities issued by the Company are then listed; and

(h) Provide a transfer agent and registrar for all Registrable Securities registered pursuant hereunder and a CUSIP number for all such Registrable Securities, in each case not later than the effective date of such registration.

1.4 Furnish Information. It shall be a condition precedent to the Company's obligations to take any action pursuant to this Section 1 with respect to the Registrable Securities of any selling Investor that such Investor shall furnish to the Company such information regarding such Investor, the Registrable Securities held by such Investor, and the intended method of disposition of such securities in the form attached to this Agreement as Annex B, or as otherwise reasonably required by the Company or the managing underwriters, if any, to effect the registration of such Investor's Registrable Securities.

1.5 Delay of Registration. No Investor shall have any right to obtain or seek an injunction restraining or otherwise delaying any such registration as the result of any controversy that might arise with respect to the interpretation or implementation of this Section 1.

1.6 Indemnification.

(a) To the extent permitted by law, the Company will indemnify and hold harmless each Investor, any underwriter (as defined in the Securities Act) for such Investor and each person, if any, who controls such Investor or underwriter within the meaning of the Securities Act or the Exchange Act, against any losses, claims, damages or liabilities (joint or several) to which any of the foregoing persons may become subject under the Securities Act, the Exchange Act or other federal or state securities law, insofar as such losses, claims, damages or liabilities (or actions in respect thereof) arise out of or are based upon any of the following statements, omissions or violations (collectively, a " Violation"): (i) any untrue statement or alleged untrue statement of a material fact contained in a registration statement, including any preliminary prospectus or final prospectus contained therein or any amendments or supplements thereto (collectively, the "Filings"), (ii) the omission or alleged omission to state in the Filings a material fact required to be stated therein, or necessary to make the statements therein not misleading, or (iii) any violation or alleged violation by the Company of the Securities Act, the Exchange Act, any state securities law or any rule or regulation promulgated under the Securities Act, the Exchange Act or any state securities law; and the Company will pay any legal or other expenses reasonably incurred by any person to be indemnified pursuant to this Section 1.6(a) in connection with investigating or defending any such loss, claim, damage, liability or action; provided, however, that the indemnity agreement contained in this Section 1.6(a) shall not apply to amounts paid in settlement of any such loss, claim, damage, liability or action if such settlement is effected without the consent of the Company (which consent shall not be unreasonably withheld), nor shall the Company be liable in any such case for any such loss, claim, damage, liability or action to the extent that it arises out of or is based upon a Violation that occurs either in reliance upon and in conformity with written information furnished by the Investor expressly for use in connection with such registration or based on the Investor's sale of Registrable Securities in breach of its covenants in Section 1.2(f) or 1.2(g).

(b) To the extent permitted by law, each Investor will indemnify and hold harmless the Company, each of its directors, each of its officers who has signed the registration statement, each person, if any, who controls the Company within the meaning of the Securities Act or the Exchange Act, any underwriter, any other Investor selling securities in such registration statement and any controlling person of any such underwriter or other Investor, against any losses, claims, damages or liabilities (joint or several) to which any of the foregoing persons may become subject under the Securities Act, the Exchange Act or other federal or state securities law, insofar as such losses, claims, damages or liabilities (or actions in respect thereto) arise out of or are based upon any Violation, in each case to the extent (and only to the extent) that such Violation occurs either in reliance upon and in conformity with written information furnished by such Investor expressly for use in connection with such registration or based on the Investor's sale of Registrable Securities in breach of its covenants in Section 1.2(f) or 1.2(g); and each such Investor will pay any legal or other expenses reasonably incurred by any person to be indemnified pursuant to this Section 1.6(b) in connection with investigating or defending any such loss, claim, damage, liability or action; provided, however, that the indemnity agreement contained in this Section 1.6(b) shall not apply to amounts paid in settlement of any such loss, claim, damage, liability or action if such settlement is effected without the consent of the Investor (which consent shall not be unreasonably withheld); provided, however, in no event shall any indemnity under this subsection 1.6(b) exceed the net proceeds received by such Investor upon the sale of the Registrable Securities giving rise to such indemnification obligation.

(c) Promptly after receipt by an indemnified party under this Section 1.6 of notice of the commencement of any action (including any governmental action), such indemnified party will, if a claim in respect thereof is to be made against any indemnifying party under this Section 1.6, deliver to the indemnifying party a written notice of the commencement thereof and the indemnifying party shall have the right to participate in, and, to the extent the indemnifying party so desires, jointly with any other indemnifying party similarly noticed, to assume the defense thereof with counsel mutually satisfactory to the parties; provided, however, that an indemnified party (together with all other indemnified parties that may be represented without conflict by one counsel) shall have the right to retain one separate counsel, with the fees and expenses to be paid by the indemnifying party, if representation of such indemnified party by the counsel retained by the indemnifying party would be inappropriate due to actual or potential differing interests between such indemnified party and any other party represented by such counsel in such proceeding. The failure to deliver written notice to the indemnifying party within a reasonable time of the commencement of any such action, if materially prejudicial to its ability to defend such action, shall relieve such indemnifying party of any liability to the indemnified party under this Section 1.6, but the omission so to deliver written notice to the indemnifying party will not relieve it of any liability that it may have to any indemnified party otherwise than under this Section 1.6.

(d) If the indemnification provided for in Sections 1.6(a) and (b) is held by a court of competent jurisdiction to be unavailable to an indemnified party with respect to any loss, claim, damage or expense referred to herein, then the indemnifying party, in lieu of indemnifying such indemnified party hereunder, shall contribute to the amount paid or payable by such indemnified party as a result of such loss, claim, damage or expense in such proportion as is appropriate to reflect the relative fault of the indemnifying party on the one hand and of the indemnified party on the other in connection with the statements or omissions or alleged statements or omissions that resulted in such loss, liability, claim or expense as well as any other relevant equitable considerations. The relative fault of the indemnifying party and of the indemnified party shall be determined by reference to, among other things, whether the untrue or alleged untrue statement of a material fact relates to information supplied by the indemnifying party or by the indemnified party and the parties' relative intent, knowledge, access to information and opportunity to correct or prevent such statement or omission. In no event shall any Investor be required to contribute an amount in excess of the net proceeds received by such Investor upon the sale of the Registrable Securities giving rise to such indemnification obligation.

(e) The obligations of the Company and Investors under this Section 1.6 shall survive the completion of any offering of Registrable Securities in a registration statement under this Section 1, and otherwise.

1.7 Reports Under Securities Exchange Act. With a view to making available the benefits of certain rules and regulations of the Commission, including Rule 144, that may at any time permit an Investor to sell securities of the Company to the public without registration or pursuant to a registration on Form S-1, the Company agrees to:

(a) make and keep public information available, as those terms are understood and defined in Rule 144, at all times after ninety (90) days after the Trigger Date;

(b) take such action, including the voluntary registration of its Common Stock under Section 12 of the Exchange Act, as is necessary to enable the Investors to utilize Form S-1 for the sale of their Registrable Securities, such action to be taken as soon as practicable after the end of the fiscal year in which the registration statement is declared effective;

(c) file with the Commission in a timely manner all reports and other documents required of the Company under the Securities Act and the Exchange Act; and

(d) furnish to any Investor, so long as the Investor owns any Registrable Securities, forthwith upon request (i) a written statement by the Company that it has complied with the reporting requirements of Rule 144 (at any time after ninety (90) calendar days after the Trigger Date), the Securities Act and the Exchange Act (at any time after it has become subject to such reporting requirements), or that it qualifies as a registrant whose securities may be resold pursuant to Form S-1 (at any time after it so qualifies), (ii) a copy of the most recent annual or quarterly report of the Company and such other reports and documents so filed by the Company, and (iii) such other information as may be reasonably requested in availing any Investor of any rule or regulation of the Commission that permits the selling of any such securities without registration or pursuant to such form.

1.8 Transfer or Assignment of Registration Rights. The rights to cause the Company to register Registrable Securities pursuant to this Section 1 may be transferred or assigned, but only with all related obligations, by an Investor to a transferee or assignee who (a) acquires at least 50,000 Shares and Warrants to acquire at least 25,000 Shares (subject to appropriate adjustment for stock splits, stock dividends and combinations) from such transferring Investor, unless waived in writing by the Company, or (b) holds Registrable Securities immediately prior to such transfer or assignment; *provided*, that in the case of (a), (i) prior to such transfer or assignment, the Company is furnished with written notice stating the name and address of such transferee or assignee and identifying the securities with respect to which such registration rights are being transferred or assigned, (ii) such transferee or assignee agrees in writing to be bound by and subject to the terms and conditions of this Agreement and (iii) such transfer or assignment shall be effective only if immediately following such transfer or assignment the further disposition of such securities by the transferee or assignee is restricted under the Securities Act.

2. Legend.

(a) Each certificate representing Shares of Common Stock held by the Investors shall be endorsed with the following legend:

"THE SECURITIES REPRESENTED BY THIS CERTIFICATE HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE "ACT"), AND MAY NOT BE SOLD, OFFERED FOR SALE, PLEDGED OR HYPOTHECATED OR OTHERWISE TRANSFERRED IN THE ABSENCE OF A REGISTRATION STATEMENT IN EFFECT WITH RESPECT TO SUCH SECURITIES UNDER THE ACT OR AN OPINION OF COUNSEL SATISFACTORY TO THE ISSUER OF THIS CERTIFICATE THAT AN EXEMPTION FROM THE REGISTRATION REQUIREMENTS OF THE ACT IS AVAILABLE WITH RESPECT TO SUCH TRANSFER. ANY SUCH TRANSFER MAY ALSO BE SUBJECT TO COMPLIANCE WITH APPLICABLE STATE SECURITIES LAWS."

(b) The legend set forth above shall be removed, and the Company shall issue a certificate without such legend to the transferee of the Shares represented thereby, if, unless otherwise required by state securities laws, (i) such Shares have been sold under an effective registration statement under the Securities Act, or (ii) such holder provides the Company with reasonable assurance that the Shares are being sold, assigned or transferred pursuant to Rule 144 or Rule 144A under the Securities Act.

3. Miscellaneous.

3.1 Governing Law. The parties hereby agree that any dispute which may arise between them arising out of or in connection with this Agreement shall be adjudicated only before a federal court located in the State of New York and they hereby submit to the exclusive jurisdiction of the federal and state courts of the State of New York with respect to any action or legal proceeding commenced by any party, and irrevocably waive any objection they now or hereafter may have respecting the venue of any such action or proceeding brought in such a court or respecting the fact that such court is an inconvenient forum, relating to or arising out of this Agreement or any acts or omissions relating to the registration of the securities hereunder, and consent to the service of process in any such action or legal proceeding by means of registered or certified mail, return receipt requested, in care of the address set forth below or such other address as the undersigned shall furnish in writing to the other.

3.2 Waivers and Amendments. This Agreement may be terminated and any term of this Agreement may be amended or waived (either generally or in a particular instance and either retroactively or prospectively) with the written consent of the Company and Investors holding at least a majority of the Registrable Securities then outstanding (the "Majority Investors"). Notwithstanding the foregoing, additional parties may be added as Investors under this Agreement, and the definition of Registrable Securities expanded, with the written consent of the Company and the Majority Investors. No such amendment or waiver shall reduce the aforesaid percentage of the Registrable Securities, the holders of which are required to consent to any termination, amendment or waiver without the consent of the record holders of all of the Registrable Securities. Any termination, amendment or waiver affected in accordance with this Section 3.2 shall be binding upon each holder of Registrable Securities then outstanding, each future holder of all such Registrable Securities and the Company.

3.3 Successors and Assigns. Except as otherwise expressly provided herein, the provisions of this Agreement shall inure to the benefit of, and be binding upon, the successors, assigns, heirs, executors and administrators of the parties hereto.

3.4 Entire Agreement. This Agreement constitutes the full and entire understanding and agreement among the parties with regard to the subject matter hereof, and no party shall be liable or bound to any other party in any manner by any warranties, representations or covenants except as specifically set forth herein.

3.5 Notices. All notices and other communications required or permitted under this Agreement shall be in writing and shall be delivered personally by hand or by overnight courier, mailed by United States first-class mail, postage prepaid, sent by facsimile or sent by electronic mail directed (a) if to an Investor, at such Investor's address, facsimile number or electronic mail address set forth in the Company's records, or at such other address, facsimile number or electronic mail address as such Investor may designate by ten (10) days' advance written notice to the other parties hereto or (b) if to the Company, to its address, facsimile number or electronic mail address set forth on its signature page to this Agreement and directed to the attention of the chief executive officer, or at such other address, facsimile number or electronic mail address as the Company may designate by ten (10) days' advance written notice to the other parties hereto. All such notices and other communications shall be effective or deemed given upon delivery, on the date that is three (3) days following the date of mailing, upon confirmation of facsimile transfer or upon confirmation of electronic mail delivery.

3.6 Interpretation. The words "include," "includes" and "including" when used herein shall be deemed in each case to be followed by the words "without limitation." The titles and subtitles used in this Agreement are used for convenience only and are not considered in construing or interpreting this Agreement.

3.7 Severability. If one or more provisions of this Agreement are held to be unenforceable under applicable law, such provision shall be excluded from this Agreement, and the balance of the Agreement shall be interpreted as if such provision were so excluded, and shall be enforceable in accordance with its terms.

3.8 Independent Nature of Investors' Obligations and Rights . The obligations of each Investor hereunder are several and not joint with the obligations of any other Investor hereunder, and no Investor shall be responsible in any way for the performance of the obligations of any other Investor hereunder. Nothing contained herein or in any other agreement or document delivered at any closing, and no action taken by any Investor pursuant hereto or thereto, shall be deemed to constitute the Investors as a partnership, an association, a joint venture or any other kind of entity, or create a presumption that the Investors are in any way acting in concert with respect to such obligations or the transactions contemplated by this Agreement. Each Investor shall be entitled to protect and enforce its rights, including without limitation the rights arising out of this Agreement, and it shall not be necessary for any other Investor to be joined as an additional party in any proceeding for such purpose.

3.9 Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be an original, but all of which together shall constitute one instrument.

3.10 Telecopy Execution and Delivery. A facsimile, telecopy or other reproduction of this Agreement may be executed by one or more parties hereto, and an executed copy of this Agreement may be delivered by one or more parties hereto by facsimile or similar electronic transmission device pursuant to which the signature of or on behalf of such party can be seen, and such execution and delivery shall be considered valid, binding and effective for all purposes. At the request of any party hereto, all parties hereto agree to execute an original of this Agreement as well as any facsimile, telecopy or other reproduction hereof.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the Company has caused this Agreement to be executed by its duly authorized officer, as of the date, month and year first set forth above.

"Company"

PLAYBUTTON ACQUISITION CORP.

By:_____
Adam Tichauer
Chief Executive Officer

Address for notice:

37 W. 28th Street, 3rd Floor
New York, New York 10001
Email: adam@playbutton.com

[COMPANY SIGNATURE PAGE TO REGISTRATION RIGHTS AGREEMENT]

IN WITNESS WHEREOF, the undersigned Investor has executed this Agreement as of the date, month and year that such Investor became the owner of Registrable Securities.

"Investor"

_____

By:_____
Name
Title:

Address:

_____

_____

_____

Telephone:_____

Facsimile:_____

Email:_____

[INVESTOR COUNTERPART SIGNATURE PAGE TO REGISTRATION RIGHTS AGREEMENT]

Annex A

Plan of Distribution

Each selling stockholder of the common stock and any of their pledgees, assignees and successors-in-interest may, from time to time, sell any or all of their shares of common stock on the [NAME OF PRINCIPAL TRADING MARKET] or any other stock exchange, market or trading facility on which the shares are traded or in private transactions. These sales may be at fixed or negotiated prices. A selling stockholder may use any one or more of the following methods when selling shares:

- ordinary brokerage transactions and transactions in which the broker-dealer solicits purchasers;
- block trades in which the broker-dealer will attempt to sell the shares as agent but may position and resell a portion of the block as principal to facilitate the transaction;
- purchases by a broker-dealer as principal and resale by the broker-dealer for its account;
- an exchange distribution in accordance with the rules of the applicable exchange;
- privately negotiated transactions;
- settlement of short sales entered into after the effective date of the registration statement of which this prospectus is a part;
- broker-dealers may agree with the selling stockholders to sell a specified number of such shares at a stipulated price per share;
- through the writing or settlement of options or other hedging transactions, whether through an options exchange or otherwise;
- a combination of any such methods of sale; or
- any other method permitted pursuant to applicable law.

The selling stockholders may also sell shares under Rule 144 under the Securities Act of 1933, as amended, if available, rather than under this prospectus.

Broker-dealers engaged by the selling stockholders may arrange for other brokers-dealers to participate in sales. Broker-dealers may receive commissions or discounts from the selling stockholders (or, if any broker-dealer acts as agent for the purchaser of shares, from the purchaser) in amounts to be negotiated, but, except as set forth in a supplement to this prospectus, in the case of an agency transaction not in excess of a customary brokerage commission in compliance with FINRA Rule 2440; and in the case of a principal transaction a markup or markdown in compliance with FINRA IM-2440.

In connection with the sale of the common stock or interests therein, the selling stockholders may enter into hedging transactions with broker-dealers or other financial institutions, which may in turn engage in short sales of the common stock in the course of hedging the positions they assume. The selling stockholders may also sell shares of the common stock short and deliver these securities to close out their short positions, or loan or pledge the common stock to broker-dealers that in turn may sell these securities. The selling stockholders may also enter into option or other transactions with broker-dealers or other financial institutions or the creation of one or more derivative securities which require the delivery to such broker-dealer or other financial institution of shares offered by this prospectus, which shares such broker-dealer or other financial institution may resell pursuant to this prospectus (as supplemented or amended to reflect such transaction).

The selling stockholders and any broker-dealers or agents that are involved in selling the shares may be deemed to be "underwriters" within the meaning of the Securities Act of 1933, as amended, in connection with such sales. In such event, any commissions received by such broker-dealers or agents and any profit on the resale of the shares purchased by them may be deemed to be underwriting commissions or discounts under the Securities Act of 1933, as amended. Each selling stockholder has informed us that it does not have any written or oral agreement or understanding, directly or indirectly, with any person to distribute the common stock. In no event shall any broker-dealer receive fees, commissions and markups which, in the aggregate, would exceed eight percent (8%).

We are required to pay certain fees and expenses incurred by us incident to the registration of the shares. We have agreed to indemnify the selling stockholders against certain losses, claims, damages and liabilities, including liabilities under the Securities Act of 1933, as amended.

Because selling stockholders may be deemed to be "underwriters" within the meaning of the Securities Act of 1933, as amended, they will be subject to the prospectus delivery requirements of the Securities Act of 1933, as amended, including Rule 172 thereunder. In addition, any securities covered by this prospectus which qualify for sale pursuant to Rule 144 under the Securities Act of 1933, as amended may be sold under Rule 144 rather than under this prospectus. There is no underwriter or coordinating broker acting in connection with the proposed sale of the resale shares by the selling stockholders.

We agreed to keep this prospectus effective until the earlier of (i) the date on which the shares may be resold by the selling stockholders without registration and without the requirement to be in compliance with Rule 144(c)(1) and otherwise without restriction or limitation pursuant to Rule 144 or (ii) all of the shares have been sold pursuant to this prospectus or Rule 144 under the Securities Act or any other rule of similar effect. The resale shares will be sold only through registered or licensed brokers or dealers if required under applicable state securities laws. In addition, in certain states, the resale shares may not be sold unless they have been registered or qualified for sale in the applicable state or an exemption from the registration or qualification requirement is available and is complied with.

Under applicable rules and regulations under the Securities Exchange Act of 1934, as amended, any person engaged in the distribution of the resale shares may not simultaneously engage in market making activities with respect to the common stock for the applicable restricted period, as defined in Regulation M, prior to the commencement of the distribution. In addition, the selling stockholders will be subject to applicable provisions of the Securities Exchange Act of 1934, as amended, and the rules and regulations thereunder, including Regulation M, which may limit the timing of purchases and sales of shares of the common stock by the selling stockholders or any other person. We will make copies of this prospectus available to the selling stockholders and have informed them of the need to deliver a copy of this prospectus to each purchaser at or prior to the time of the sale (including by compliance with Rule 172 under the Securities Act of 1933, as amended).

Annex B

PLAYBUTTON ACQUISITION CORP.

Selling Securityholder Notice and Questionnaire

The undersigned beneficial owner of common stock (the "Registrable Securities") of Playbutton Acquisition Corp., a Delaware corporation (the "Company"), understands that the Company has filed or intends to file with the Securities and Exchange Commission (the "Commission") a registration statement (the "Registration Statement") for the registration and resale under Rule 415 of the Securities Act of 1933, as amended (the "Securities Act"), of the Registrable Securities, in accordance with the terms of the Registration Rights Agreement (the "Registration Rights Agreement") to which this document is annexed. A copy of the Registration Rights Agreement is available from the Company upon request at the address set forth below. All capitalized terms not otherwise defined herein shall have the meanings ascribed thereto in the Registration Rights Agreement.

Certain legal consequences arise from being named as a selling securityholder in the Registration Statement and the related prospectus. Accordingly, holders and beneficial owners of Registrable Securities are advised to consult their own securities law counsel regarding the consequences of being named or not being named as a selling securityholder in the Registration Statement and the related prospectus.

NOTICE

The undersigned beneficial owner (the "Selling Securityholder") of Registrable Securities hereby elects to include the Registrable Securities owned by it in the Registration Statement.

The undersigned hereby provides the following information to the Company and represents and warrants that such information is accurate:

QUESTIONNAIRE

1. Name.

(a) Full Legal Name of Selling Securityholder

(b) Full Legal Name of Registered Holder (if not the same as (a) above) through which Registrable Securities are held:

(c) Full Legal Name of Natural Control Person (which means a natural person who directly or indirectly alone or with others has power to vote or dispose of the securities covered by this Questionnaire):

2. Address for Notices to Selling Securityholder:

Telephone:
Fax:
Contact Person:

3. Broker-Dealer Status:

(a) Are you a broker-dealer?

Yes No

(b) If "yes" to Section 3(a), did you receive your Registrable Securities as compensation for investment banking services to the Company?

Yes No

Note: If "no" to Section 3(b), the Commission's staff has indicated that you should be identified as an underwriter in the Registration Statement.

(c) Are you an affiliate of a broker-dealer?

Yes No

(d) If you are an affiliate of a broker-dealer, do you certify that you purchased the Registrable Securities in the ordinary course of business, and at the time of the purchase of the Registrable Securities to be resold, you had no agreements or understandings, directly or indirectly, with any person to distribute the Registrable Securities?

Yes No

Note: If "no" to Section 3(d), the Commission's staff has indicated that you should be identified as an underwriter in the Registration Statement.

4. Beneficial Ownership of Securities of the Company Owned by the Selling Securityholder.

Except as set forth below in this Item 4, the undersigned is not the beneficial or registered owner of any securities of the Company other than the securities issuable pursuant to the Purchase Agreement.

(a) Type and Amount of other securities beneficially owned by the Selling Securityholder:

---

5. Relationships with the Company:

Except as set forth below, neither the undersigned nor any of its affiliates, officers, directors or principal equity holders (owners of 5% of more of the equity securities of the undersigned) has held any position or office or has had any other material relationship with the Company (or its predecessors or affiliates) during the past three years.

State any exceptions here:

The undersigned agrees to promptly notify the Company of any inaccuracies or changes in the information provided herein that may occur subsequent to the date hereof at any time while the Registration Statement remains effective.

By signing below, the undersigned consents to the disclosure of the information contained herein in its answers to Items 1 through 5 and the inclusion of such information in the Registration Statement and the related prospectus and any amendments or supplements thereto. The undersigned understands that such information will be relied upon by the Company in connection with the preparation or amendment of the Registration Statement and the related prospectus.

IN WITNESS WHEREOF the undersigned, by authority duly given, has caused this Notice and Questionnaire to be executed and delivered either in person or by its duly authorized agent.

Date: _____

Beneficial Owner:

By:_____
Name:
Title:

PLEASE FAX A COPY OF THE COMPLETED AND EXECUTED NOTICE AND QUESTIONNAIRE, AND RETURN THE ORIGINAL BY OVERNIGHT MAIL, TO:

Playbutton Acquisition Corp.
37 W. 28th Street, 3rd Floor
New York, New York 10001
Email: adam@playbutton.com

Exhibit 10.7

PLAYBUTTON
CONSULTING AGREEMENT

THIS CONSULTING AGREEMENT (the *"Agreement") by* and between Playbutton LLC *("Company')* and Paste LLC *("Consultant')* is effective as of December 20, 2012 *(the "Effective Date")*

RECITALS

WHEREAS the parties desire for the Company to engage Consultant to perform the services described herein and for Consultant to provide such services on the terms and conditions described herein, and

WHEREAS, the parties desire to use Consultant's skill and expertise pursuant to this Agreement as an independent contractor; and

NOW THEREFORE, in consideration of the promises and mutual agreements contained herein, the parties hereto, intending to be 1egally bound, agree as follows:

1. Engagement of Services. Consultant agrees to provide consulting services *("Services")* described on Exhibit A hereto; Consultant agrees to use the highest degree of professionalism and utilize its expertise in performing the Services.

2. Compensation. In consideration for the services rendered pursuant to this Agreement, Company will pay Consultant a consulting fee as set forth on Exhibit A. Consultant agrees that as an independent contractor it is solely responsible for all expenses (and profits/losses) Consultant incurs in connection with the performance of services. Invoices will be submitted to the Company on a monthly basis and shall be payable within fifteen (15) days after submission

3. Independent Contractor Relationship. Consultant's relation to Company under this Agreement is that of an independent contractor Nothing in this Agreement is intended or should be construed to create a partnership, joint venture, or employer-employee relationship between Company and Consultant. Consultant will take no position with respect to or on any tax return or application for benefits, or in any proceeding directly or indirectly involving Company, that is inconsistent with Consultant being an independent contractor (and not an employee) of Company

4. Consultant's Responsibilities. As an independent contractor, the mode, manner, method and means used by Consultant in the performance of services shall be of Consultant's selection and under the sole control and direction of Consultant. Consultant shall be responsible for all risks incurred in the operation of Consultant's business and shall enjoy all the benefits thereof. Any persons employed by or subcontracting with Consultant to perform any part of Consultant's obligations hereunder shall be under the sole control and direction of Consultant and Consultant shall be solely responsible for all liabilities and expenses thereof.

5. Non-Exclusivity. The Company reserves the right to engage other consultants to perform services, without giving Consultant a right of first refusal or any other exclusive rights. Consultant reserves the right to perform services for other persons, provided that the performance of such services do not conflict or interfere with services provided pursuant to or obligations under this Agreement

6. No Conflict of Interest. Consultant warrants that there is no other contract or duty on its pail that prevents or impedes Consultant's performance under this Agreement. Consultant agrees to indemnify Company from any and all loss or liability incurred by reason of the alleged breach by Consultant of any services agreement with any third party

7. Term and Termination.

7.1 Term and termination. The term of this Agreement and the ***"Consulting Period"*** **shall continue from the Effective Date set forth above until** terminated as provided in this Agreement. The Company may terminate this Agreement immediately if the Consultant materially breaches the Agreement and such breach remains uncured after 30 days of having been notified in writing by the Company about such breach.

7.2 Effect of Termination; Survival. In the event the Company terminates this Agreement, or if Consultant terminates this Agreement, Consultant will not receive any additional consulting fees or other compensation as of the date of termination .

8. Indemnification. Consultant shall indemnify and hold harmless the Company and its officers, directors, agents, owners, and employees, for any claims brought or liabilities imposed against the Company by Consultant or any of his/her employees or by any other party (including private parties, governmental bodies and courts), including claims related to worker's compensation, wage and hour laws, employment taxes, and benefits, and whether relating to Consultant's status as an independent contractor, the status of his/her personnel, or any other matters involving the acts or omissions of Consultant and his/her personnel. Indemnification shall be for any and all losses and damages, including costs and attorneys' fees

9. Taxes. Consultant is solely responsible for filing all tax returns and submitting all payments as required by any federal, state, local, or foreign tax authority arising from the payment of fees to Consultant under this Agreement, and agrees to do so in a timely manner .

10. Successors and Assigns. Consultant may not subcontract or otherwise delegate its obligations under this Agreement without Company's prior written consent. Company may assign this Agreement. Subject to the foregoing, this Agreement will be for the benefit of Company's successors and assigns, and will be binding on Consultant's subcontractors or delegates.

11. Notices. Any notice required or permitted by this Agreement shall be in writing and shall be delivered as follows with notice deemed given as indicated: (i) by overnight courier upon written verification of receipt, or (ii) by telecopy or facsimile transmission upon acknowledgment of receipt of electronic transmission. Notice shall be sent to the addresses set forth below .

12. Governing Law; Waiver. This Agreement shall be governed in all respects by the laws of the State of New York, as such laws are applied to agreements entered into and to be performed entirely within New York between New York residents. Any suit involving this Agreement shall be brought in a court sitting in New York City. The parties agree that venue shall be proper in such courts, and that such courts will have personal jurisdiction over them The waiver by Company of a breach of any provision of this Agreement by Consultant shall not operate or be construed as a waiver of any other or subsequent breach by Consultant.

13. Injunctive Relief for Breach. Consultant's obligations under this Agreement are of a unique character that gives them particular value; breach of any of such obligations will result in irreparable and continuing damage to Company for which there will be no adequate remedy at law; and, in the event of such breach, Company will be entitled to injunctive relief and/or a decree for specific performance, and such other and further relief as may be proper (including monetary damages if appropriate and attorney's fees) .

14. Entire Agreement; Severability. This Agreement, including Exhibit A, constitutes the entire understanding of the parties relating to the subject matter and supersedes any previous oral or written communications, representations, understanding. or agreement between the parties concerning such subject matter. This Agreement shall not be changed, modified, supplemented or amended except by express written agreement signed by Consultant and the Company. Should any provisions of this Agreement be held by a court of law to be illegal, invalid or unenforceable, the legality, validity and enforceability of the remaining provisions of this Agreement shall not be affected or impaired thereby .

[The remainder of this page is intentionally blank. Signature page follows]

IN WITNESS WHEREOF, the parties have executed this Agreement effective as of the date first written above.

"COMPANY"	"CONSULTANT"
PLAYBUTTON LLC	PARTE LLC
By: /s/ Adam Tichaeur Name (print): Adam Tichauer Title: CEO Telephone: 347-2537-2342 Fax:	By: /s/ Nicholas Yangerfield Name (print): Nicholas Yangerfield Address: 295 East 8th Street Tel: 646 288 4299

EXHIBIT A

Description of Services:

- Advice on strategy, positioning and promotion of the playbutton device and brand
- Advice on continuation and maintenance of intellectual property of the Company .
- Advice in the development of new devices and platforms to develop the business of the Company

Rate of Compensation for Services performed.

- An initial payment of $36,000.
- $4,000 / month starting January 1st 2013 will be paying bimonthly with the rest of the employees salaries as 1099

Exhibit 10.8

AMENDMENT NO. 1 TO REGISTRATION RIGHTS AGREEMENT

THIS AMENDMENT NO. 1 TO REGISTRATION RIGHTS AGREEMENT (this "Amendment") is entered into effective as of March 14, 2013 among Playbutton Corporation, a Delaware corporation formerly known as Playbutton Acquisition Corp. (the " Company"), and the signatories hereto (each, an "Investor" and collectively, the "Investors") who collectively hold majority of the Registrable Securities (such term and al l other capitalized terms used in this Amendment not otherwise defined herein shall have the same meaning ascribed to them in the Registration Rights Agreement as defined in the recitals below).

R E C I T A L S

A. The Company and the Investors are parties to a Registration Rights Agreement dated October 17, 2012 (" Registration Rights Agreement") pursuant to which the Company agreed to register the Registrable Securities under the Securities Act.

B. The Company and the Investors now wish to enter into this Amendment for purposes of amending the Registration Rights Agreement to delete the cash penalty payable by the Company for not filing a registration statement covering the Registrable Securities by the Filing Date and doubling the cash penalty payable by the Company for not achieving effectiveness of the registration statement covering the Registrable Securities by the Effectiveness Date .

A G R E E M E N T

NOW, THEREFORE, in consideration of the premises and the mutual covenants, obligations and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and intending to be legally bound, the parties hereby agree as follows:

1. Agreement to Amend. Upon the terms and conditions set forth herein, the Company and the Investors agree to amend the Registration Rights Agreement as follows:

1.1 The first sentence of Section 1.2(a) shall be deleted in its entirety and replaced with the following:

"The Company shall use it best efforts to prepare and file with the Commission, as soon as practicable following the Trigger Date, a registration statement covering the Registrable Securities for an offering to be made on a continuous basis pursuant to Rule 415."

1.2 Section 1.2(b) of the Registration Rights Agreement shall be deleted in its entirety and replaced with the following:

"The Company shall pay to Investors a fee of two percent (2%) per month of the Investors' investment, payable in cash, for every thirty (30) day period up to a maximum of ten percent (10%) following the Effectiveness Date that the registration statement has not been initially declared effective; provided, however, that the Company shall not be obligated to pay any such liquidated damages if the Company is unable to fulfill its registration obligations as a result of rules, regulations, positions or releases issued or actions taken by the Commission pursuant to its authority with respect to "Rule 415", and the Company registers at such time the maximum number of shares of Common Stock permissible upon consultation with the staff of the Commission; provided, further, that the Company shall not be obligated to pay any liquidated damages at any time following the one year anniversary of the Trigger Date."

2. No Further Modifications. Except as specifically set forth herein, nothing in this Amendment shall be construed to enlarge, restrict, or otherwise modify the terms of the Registration Rights Agreement or the respective rights or obligations of the parties thereto.

3. Authorization; Enforceability. Each of the parties represents to the other that: (i) it has all corporate or individual right, power and authority to enter into this Amendment; and (ii) no consent, approval, authorization or other order of any governmental authority or other third party is required to be obtained by it in connection with the authorization, execution and delivery of this Amendment.

4 Amendments and Waivers. This Amendment and the Registration Rights Agreement sets forth the entire agreement and understanding between the parties as to the subject matter hereof and thereof and supersedes and replaces all prior and contemporaneous discussions, negotiations, agreements and understandings (oral or written) with respect to such subject matter. This Amendment or any provision hereof may be (i) amended only by mutual written agreement of the parties hereto or (ii) waived only by written agreement of the waiving party.

IN WITNESS WHEREOF, the parties have caused this Amendment No. 1 to Registration Rights Agreement to be duly executed and delivered as of the date first set forth above.

"**Company**"

PLAYBUTTON CORPORATION

By: /s/ Adam Tichauer
Adam Tichauer, Chief Executive Officer

"INVESTORS"

[INVESTOR SIGNATURES ON NEXT PAGE]

"INVESTORS"

JEK SEP/PROPERTY, L.P.

By: /s/ Jennifer Esping Kirtland
Jennifer Esping Kirtland
General Partner

JOHN S. LEMAK IRA ROLLOVER

By: /s/ John S. Lemak
John S. Lemak

SANDOR CAPITAL MASTER FUND

By: /s/ John S. Lemak
John S. Lemak, Manager

JSK KIDS PARTNERS

By: /s/ John S. Lemak
John S. Lemak

/s/ Robert B. Prag
ROBERT B. PRAG

Exhibit 10.9

[FORM OF]

PLAYBUTTON ACQUISITION CORP.

INDEMNIFICATION AGREEMENT

This Indemnification Agreement (this "**Agreement**") is made as of January 28, 2013 by and between Playbutton Acquisition Corp., a Delaware corporation (the "**Company**"), and Adam Tichauer ("**Indemnitee**").

RECITALS

The Company and Indemnitee recognize the increasing difficulty in obtaining liability insurance for directors, officers and key employees, the significant increases in the cost of such insurance and the general reductions in the coverage of such insurance. The Company and Indemnitee further recognize the substantial increase in corporate litigation in general, subjecting directors, officers and key employees to expensive litigation risks at the same time as the availability and coverage of liability insurance has been severely limited. Indemnitee does not regard the current protection available as adequate under the present circumstances, and Indemnitee may not be willing to continue to serve in Indemnitee's current capacity with the Company without additional protection. The Company desires to attract and retain the services of highly qualified individuals, such as Indemnitee, and to indemnify its directors, officers and key employees so as to provide them with the maximum protection permitted by law.

AGREEMENT

In consideration of the mutual promises made in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Company and Indemnitee hereby agree as follows:

1. **Indemnification**.

(a) Third-Party Proceedings. To the fullest extent permitted by applicable law, the Company shall indemnify Indemnitee (including its directors, officers, employees, agents and each person who controls any of them or who may be liable within the meaning of Section 15 of the Securities Act or Section 20 of the Exchange Act), if Indemnitee was, is or is threatened to be made, a party to or a participant (as a witness or otherwise) in any Proceeding (other than a Proceeding by or in the right of the Company to procure a judgment in the Company's favor), against all Expenses, judgments, damages, liabilities, losses, penalties, fines and amounts paid in settlement (if such settlement is approved in advance by the Company, which approval shall not be unreasonably withheld) (collectively, "**Liabilities**") actually and reasonably incurred by Indemnitee in connection with such Proceeding if Indemnitee acted in good faith and in a manner Indemnitee reasonably believed to be in or not opposed to the best interests of the Company and, in the case of a criminal Proceeding, had no reasonable cause to believe Indemnitee's conduct was unlawful.

(b) Proceedings by or in the Right of the Company. To the fullest extent permitted by applicable law, the Company shall indemnify Indemnitee (including its directors, officers, employees, agents and each person who controls any of them or who may be liable within the meaning of Section 15 of the Securities Act, or Section 20 of the Exchange Act), if Indemnitee was, is or is threatened to be made a party to or a participant (as a witness or otherwise) in any Proceeding by or in the right of the Company to procure a judgment in the Company's favor, against all Expenses and Liabilities actually and reasonably incurred by Indemnitee in connection with such Proceeding if Indemnitee acted in good faith and in a manner Indemnitee reasonably believed to be in or not opposed to the best interests of the Company, except that no indemnification under this Section 1(b) shall be made in respect of any claim, issue or matter as to which Indemnitee shall have been finally adjudicated by court order or judgment to be liable to the Company in the performance of Indemnitee's duty to the Company and its stockholders unless and only to the extent that the Court of Chancery or the court in which such Proceeding is or was pending shall determine upon application that, in view of all the circumstances of the case, Indemnitee is fairly and reasonably entitled to indemnity for such expenses which such court shall deem proper.

(c) Success on the Merits. Notwithstanding any other provision in this Agreement to the contrary, to the fullest extent permitted by applicable law and to the extent that Indemnitee has been successful on the merits or otherwise in defense of any Proceeding referred to in Section 1(a) or Section 1(b) or the defense of any claim, issue or matter therein, in whole or in part, the Company shall indemnify Indemnitee against all Expenses and Liabilities actually and reasonably incurred by Indemnitee in connection therewith. Without limiting the generality of the foregoing, if Indemnitee is successful on the merits or otherwise as to one or more but less than all claims, issues or matters in a Proceeding, the Company shall indemnify Indemnitee against all Expenses and Liabilities actually and reasonably incurred by Indemnitee in connection with such successfully resolved claims, issues or matters to the fullest extent permitted by applicable law. If any Proceeding is disposed of on the merits or otherwise (including a disposition without prejudice), without (i) an adjudication that Indemnitee was liable to the Company, (ii) a plea of guilty by Indemnitee, (iii) an adjudication that Indemnitee did not act in good faith and in a manner Indemnitee reasonably believed to be in or not opposed to the best interests of the Company, and (iv) with respect to any criminal Proceeding, an adjudication that Indemnitee had reasonable cause to believe Indemnitee's conduct was unlawful, Indemnitee shall be considered for the purposes hereof to have been wholly successful with respect thereto.

(d) Witness Expenses. To the fullest extent permitted by applicable law and to the extent that Indemnitee is a witness or otherwise asked to participate in any Proceeding to which Indemnitee is not a party, the Company shall indemnify Indemnitee against all Expenses actually and reasonably incurred by Indemnitee in connection with such Proceeding.

2. **Indemnification Procedure**.

(a) Advancement of Expenses. To the fullest extent permitted by applicable law, the Company shall advance all Expenses actually and reasonably incurred by Indemnitee in connection with a Proceeding within thirty (30) days after receipt by the Company of a statement requesting such advances from time to time, whether prior to or after final disposition of any Proceeding. Such advances shall be unsecured and interest free and shall be made without regard to Indemnitee's ability to repay the Expenses and without regard to Indemnitee's ultimate entitlement to indemnification under the other provisions of this Agreement. Indemnitee shall be entitled to continue to receive advancement of Expenses pursuant to this Section 2(a) unless and until the matter of Indemnitee's entitlement to indemnification hereunder has been finally adjudicated by court order or judgment from which no further right of appeal exists. Indemnitee hereby undertakes to repay such amounts advanced only if, and to the extent that, it ultimately is determined in a final non-appealable judgment that Indemnitee is not entitled to be indemnified by the Company under the other provisions of this Agreement. Indemnitee shall qualify for advances upon the execution and delivery of this Agreement, which shall constitute the requisite undertaking with respect to repayment of advances made hereunder and no other form of undertaking shall be required to qualify for advances made hereunder other than the execution of this Agreement.

(b) Notice and Cooperation by Indemnitee. Indemnitee shall promptly notify the Company in writing upon being served with any summons, citation, subpoena, complaint, indictment, information or other document relating to any Proceeding or matter for which indemnification will or could be sought under this Agreement. Such notice shall be directed to the Chief Executive Officer of the Company and shall be given in accordance with the provisions of Section 13(d) below. In addition, Indemnitee shall give the Company such additional information and cooperation as the Company may reasonably request. Indemnitee's failure to so notify, provide information and otherwise cooperate with the Company shall not relieve the Company of any obligation which it may have to Indemnitee under this Agreement, except to the extent that the Company is actually and materially prejudiced by such failure.

(c) Determination of Entitlement. Notwithstanding any other provision in this Agreement, no determination as to entitlement to indemnification under this Agreement shall be required to be made prior to the final disposition of the Proceeding. Subject to the foregoing, promptly after receipt of a statement requesting payment with respect to the indemnification rights set forth in Section 1, to the extent required by applicable law, the Company shall take the steps necessary to authorize such payment in the manner set forth in Section 145 of the General Corporation Law of Delaware. The Company shall pay any claims made under this Agreement, under any statute, or under any provision of the Company's Certificate of Incorporation or Bylaws providing for indemnification or advancement of Expenses, within thirty (30) days after a written request for payment thereof has first been received by the Company, and if such claim is not paid in full within such thirty (30) day-period, Indemnitee may, but need not, at any time thereafter bring an action against the Company in the Delaware Court of Chancery to recover the unpaid amount of the claim and, subject to Section 12, Indemnitee shall also be entitled to be paid for all Expenses actually and reasonably incurred by Indemnitee in connection with bringing such action. It shall be a defense to any such action (other than an action brought to enforce a claim for advancement of Expenses under Section 2(a)) that Indemnitee has not met the standards of conduct which make it permissible under applicable law for the Company to indemnify Indemnitee for the amount claimed but the burden of proving such defense shall be on the Company and Indemnitee shall be entitled to receive interim payments of Expenses pursuant to Section 2(a) unless and until such defense may be finally adjudicated by court order or judgment from which no further right of appeal exists. In making a determination with respect to entitlement to indemnification hereunder, the person or persons or entity making such determination shall presume that Indemnitee is entitled to indemnification under this Agreement and the Company shall have the burden of proof to overcome that presumption with clear and convincing evidence to the contrary. The termination of any Proceeding by judgment, order, settlement, conviction, or upon a plea of *nolo contendere* or its equivalent, shall not, of itself, create a presumption that Indemnitee did not act in good faith and in a manner which Indemnitee reasonably believed to be in or not opposed to the best interests of the Company, or, in the case of a criminal Proceeding, that Indemnitee had reasonable cause to believe that Indemnitee's conduct was unlawful. In addition, it is the parties' intention that if the Company contests Indemnitee's right to indemnification, the question of Indemnitee's right to indemnification shall be for the court to decide, and neither the failure of the Company (including its Board of Directors, any committee or subgroup of the Board of Directors, independent legal counsel, or its stockholders) to have made a determination that indemnification of Indemnitee is proper in the circumstances because Indemnitee has met the applicable standard of conduct required by applicable law, nor an actual determination by the Company (including its Board of Directors, any committee or subgroup of the Board of Directors, independent legal counsel, or its stockholders) that Indemnitee has not met such applicable standard of conduct, shall create a presumption that Indemnitee has or has not met the applicable standard of conduct. If any requested determination with respect to entitlement to indemnification hereunder has not been made within ninety (90) days after the final disposition of the Proceeding, the requisite determination that Indemnitee's entitlement to indemnification shall be deemed to have been made.

(d) Payment Directions. To the extent payments are required to be made hereunder, the Company shall, in accordance with Indemnitee's request (but without duplication), (i) pay such Expenses and Liabilities on behalf of Indemnitee, (b) advance to Indemnitee funds in an amount sufficient to pay such Expenses and Liabilities, or (c) reimburse Indemnitee for such Expenses and Liabilities.

(e) Notice to Insurers. If, at the time of the receipt of a notice of a claim pursuant to Section 2(b) hereof, the Company has director and officer liability insurance in effect, the Company shall give prompt notice of the commencement of such Proceeding to the insurers in accordance with the procedures set forth in the respective policies. The Company shall thereafter take all necessary or desirable action to cause such insurers to pay, on behalf of Indemnitee, all amounts payable as a result of such Proceeding in accordance with the terms of such policies.

(f) Defense of Claim and Selection of Counsel. In the event the Company shall be obligated under Section 2(a) hereof to advance Expenses with respect to any Proceeding, the Company, if appropriate, shall be entitled to assume the defense of such Proceeding, at its own expense, with counsel reasonably acceptable to Indemnitee, upon the delivery to Indemnitee of written notice of its election so to do. After delivery of such notice, approval of such counsel by Indemnitee and the retention of such counsel by the Company, the Company will not be liable to Indemnitee under this Agreement for any fees of counsel subsequently incurred by Indemnitee with respect to the same Proceeding, provided that (i) Indemnitee shall have the right to employ counsel in any such Proceeding at Indemnitee's expense; and (ii) if (A) the employment of counsel by Indemnitee has been previously authorized by the Company, (B) Indemnitee shall have reasonably concluded that there may be a conflict of interest between the Company and Indemnitee in the conduct of any such defense or (C) the Company shall not, in fact, have employed counsel to assume the defense of such Proceeding, then the fees and expenses of Indemnitee's counsel shall be at the expense of the Company. In addition, if there exists a potential, but not an actual conflict of interest between the Company and Indemnitee, the actual and reasonable legal fees and expenses incurred by Indemnitee for separate counsel retained by Indemnitee to monitor the Proceeding (so that such counsel may assume Indemnitee's defense if the conflict of interest between the Company and Indemnitee becomes an actual conflict of interest) shall be deemed to be Expenses that are subject to indemnification hereunder. The existence of an actual or potential conflict of interest, and whether such conflict may be waived, shall be determined pursuant to the rules of attorney professional conduct and applicable law. The Company shall not be required to obtain the consent of Indemnitee for the settlement of any Proceeding the Company has undertaken to defend if the Company assumes full and sole responsibility for each such settlement; provided, however, that the Company shall be required to obtain Indemnitee's prior written approval, which shall not be unreasonably withheld, before entering into any settlement which (1) does not grant Indemnitee a complete release of liability, (2) would impose any penalty or limitation on Indemnitee, or (3) would admit any liability or misconduct by Indemnitee.

3. **Additional Indemnification Rights**.

(a) Scope. Notwithstanding any other provision of this Agreement, the Company hereby agrees to indemnify Indemnitee to the fullest extent permitted by law, notwithstanding that such indemnification is not specifically authorized by the other provisions of this Agreement, the Company's Certificate of Incorporation, the Company's Bylaws or by statute. In the event of any change, after the date of this Agreement, in any applicable law, statute, or rule which expands the right of a Delaware corporation to indemnify a member of its board of directors or an officer, such changes shall be deemed to be within the purview of Indemnitee's rights and the Company's obligations under this Agreement. In the event of any change in any applicable law, statute or rule which narrows the right of a Delaware corporation to indemnify a member of its board of directors or an officer, such changes, to the extent not otherwise required by such law, statute or rule to be applied to this Agreement shall have no effect on this Agreement or the parties' rights and obligations hereunder.

(b) Nonexclusivity. The indemnification provided by this Agreement shall not be deemed exclusive of any rights to which Indemnitee may be entitled under the Company's Certificate of Incorporation, its Bylaws, any agreement, any vote of stockholders or disinterested members of the Company's Board of Directors, the General Corporation Law of Delaware, or otherwise, both as to action in Indemnitee's official capacity and as to action in another capacity while holding such office.

(c) Interest on Unpaid Amounts. If any payment to be made by the Company to Indemnitee hereunder is delayed by more than ninety (90) days from the date the request for such payment is received by the Company, interest shall be paid by the Company to Indemnitee at the legal rate under Delaware law for amounts which the Company indemnifies or is obligated to indemnify for the period commencing with the date on which Indemnitee actually incurs such Expense or pays such judgment, fine or amount in settlement and ending with the date on which such payment is made to Indemnitee by the Company.

(d) Third-Party Indemnification. The Company hereby acknowledges that Indemnitee has or may from time to time obtain certain rights to indemnification, advancement of expenses and/or insurance provided by one or more third parties (collectively, the " **Third-Party Indemnitors**"). The Company hereby agrees that it is the indemnitor of first resort (*i.e.*, its obligations to Indemnitee are primary and any obligation of the Third-Party Indemnitors to advance expenses or to provide indemnification for the same expenses or liabilities incurred by Indemnitee are secondary), and that the Company will not assert that the Indemnitee must seek expense advancement or reimbursement, or indemnification, from any Third-Party Indemnitor before the Company must perform its expense advancement and reimbursement, and indemnification obligations, under this Agreement. No advancement or payment by the Third-Party Indemnitors on behalf of Indemnitee with respect to any claim for which Indemnitee has sought indemnification from the Company shall affect the foregoing. The Third-Party Indemnitors shall be subrogated to the extent of such advancement or payment to all of the rights of recovery which Indemnitee would have had against the Company if the Third-Party Indemnitors had not advanced or paid any amount to or on behalf of Indemnitee. If for any reason a court of competent jurisdiction determines that the Third-Party Indemnitors are not entitled to the subrogation rights described in the preceding sentence, the Third-Party Indemnitors shall have a right of contribution by the Company to the Third-Party Indemnitors with respect to any advance or payment by the Third-Party Indemnitors to or on behalf of the Indemnitee.

(e) Indemnification of Venture Capital Funds. If (i) Indemnitee is or was affiliated with one or more venture capital funds that has invested in the Company (each a "**VC Fund**"), (ii) a VC Fund is, or is threatened to be made, a party to or a participant (including as a witness) in any proceeding, and (iii) the VC Fund's involvement in the proceeding is related to Indemnitee's service to the Company as a director of the Company or any subsidiary of the Company, or by reason of the fact Indemnitee is or was serving at the request of the Company as a director, then the VC Fund shall be entitled to all of the indemnification rights and remedies under this Agreement to the same extent as Indemnitee.

4. **Partial Indemnification**. If Indemnitee is entitled under any provision of this Agreement to indemnification by the Company for some or a portion of the Expenses or Liabilities actually and reasonably incurred in connection with a Proceeding, but not, however, for the total amount thereof, the Company shall nevertheless indemnify Indemnitee for the portion of such Expenses and Liabilities to which Indemnitee is entitled.

5. **Director and Officer Liability Insurance**.

(a) D&O Policy. The Company's Board of Directors shall, from time to time, make the good faith determination whether or not it is practicable for the Company to obtain and maintain a policy or policies of insurance with reputable insurance companies providing the directors and officers of the Company with coverage for losses from wrongful acts, or to ensure the Company's performance of its indemnification obligations under this Agreement. Among other considerations, the Company's Board of Directors will weigh the costs of obtaining such insurance coverage against the protection afforded by such coverage. In all policies of director and officer liability insurance, Indemnitee shall be named as an insured and provide Indemnitee the same rights and benefits as are accorded to the most favorably insured of the Company's directors, if Indemnitee is a director; or of the Company's officers, if Indemnitee is not a director of the Company but is an officer; or of the Company's key employees, if Indemnitee is not an officer or director but is a key employee. Notwithstanding the foregoing, the Company shall have no obligation to obtain or maintain such insurance if the Company's Board of Directors determines in good faith that such insurance is not reasonably available, if the premium costs for such insurance are disproportionate to the amount of coverage provided, if the coverage provided by such insurance is limited by exclusions so as to provide an insufficient benefit, or if Indemnitee is covered by similar insurance maintained by a parent or subsidiary of the Company.

(b) Tail Coverage. In the event of a Change of Control or the Company's becoming insolvent (including being placed into receivership or entering the federal bankruptcy process and the like), the Company shall maintain in force any and all insurance policies then maintained by the Company in providing insurance (directors' and officers' liability, fiduciary, employment practices or otherwise) in respect of Indemnitee, for a period of six years thereafter.

6. **Severability**. Nothing in this Agreement is intended to require or shall be construed as requiring the Company to do or fail to do any act in violation of applicable law. The Company's inability, pursuant to final court order, to perform its obligations under this Agreement shall not constitute a breach of this Agreement. If this Agreement or any portion hereof shall be invalidated on any ground by any court of competent jurisdiction, then the Company shall nevertheless indemnify Indemnitee to the full extent permitted by any applicable portion of this Agreement that shall not have been invalidated, and the balance of this Agreement not so invalidated shall be enforceable in accordance with its terms.

7. **Exclusions**. Any other provision herein to the contrary notwithstanding, the Company shall not be obligated pursuant to the terms of this Agreement:

(a) Claims Initiated by Indemnitee. To indemnify or advance Expenses to Indemnitee with respect to Proceedings initiated or brought voluntarily by Indemnitee and not by way of defense, except with respect to Proceedings brought to establish, enforce or interpret a right to indemnification under this Agreement or any other statute or law or otherwise as required under Section 145 of the General Corporation Law of Delaware, but such indemnification or advancement of Expenses may be provided by the Company in specific cases if the Board of Directors finds it to be appropriate; provided, however, that the exclusion set forth in the first clause of this subsection shall not be deemed to apply to any investigation initiated or brought by Indemnitee to the extent reasonably necessary or advisable in support of Indemnitee's defense of a Proceeding to which Indemnitee was, is or is threatened to be made, a party;

(b) Lack of Good Faith. To indemnify Indemnitee for any Expenses incurred by Indemnitee with respect to any Proceeding instituted by Indemnitee to establish, enforce or interpret a right to indemnification under this Agreement or any other statute or law or otherwise as required under Section 145 of the General Corporation Law of Delaware, if a court of competent jurisdiction determines in a final non-appealable judgment that each of the material assertions made by Indemnitee in such proceeding was not made in good faith or was frivolous;

(c) Insured Claims. To indemnify Indemnitee for Expenses to the extent such Expenses have been actually paid directly to Indemnitee by an insurance carrier under an insurance policy maintained by the Company; or

(d) Certain Exchange Act Claims. To indemnify Indemnitee in connection with any claim made against Indemnitee for (i) an accounting of profits made from the purchase and sale (or sale and purchase) by Indemnitee of securities of the Company within the meaning of Section 16(b) of the Exchange Act or any similar successor statute or any similar provisions of state statutory law or common law, or (ii) any reimbursement of the Company by Indemnitee of any bonus or other incentive-based or equity-based compensation or of any profits realized by Indemnitee from the sale of securities of the Company, as required in each case under the Exchange Act (including any such reimbursements that arise from an accounting restatement of the Company pursuant to Section 304 of the Sarbanes-Oxley Act of 2002 (the "Sarbanes-Oxley Act"), or the payment to the Company of profits arising from the purchase and sale by Indemnitee of securities in violation of Section 306 of the Sarbanes-Oxley Act); provided, however, that to the fullest extent permitted by applicable law and to the extent Indemnitee is successful on the merits or otherwise with respect to any such Proceeding, the Expenses and Liabilities actually and reasonably incurred by Indemnitee in connection with any such Proceeding shall be deemed to be Expenses and Liabilities that are subject to indemnification hereunder.

8. **Contribution Claims**.

(a) If the indemnification provided in Section 1 is unavailable in whole or in part and may not be paid to Indemnitee for any reason other than those set forth in Section 7, then in respect to any Proceeding in which the Company is jointly liable with Indemnitee (or would be if joined in such Proceeding), to the fullest extent permitted by applicable law, the Company, in lieu of indemnifying Indemnitee, shall pay, in the first instance, the entire amount incurred by Indemnitee, whether for Expenses or Liabilities in connection with any Proceeding without requiring Indemnitee to contribute to such payment, and the Company hereby waives and relinquishes any right of contribution it may have at any time against Indemnitee.

(b) In the event the contribution under Section 8(a) is found by a court to be not permitted by law, then to the fullest extent permissible under applicable law, if the indemnification provided for in this Agreement is unavailable to Indemnitee for any reason, the Company, in lieu of indemnifying Indemnitee, shall contribute to the amount incurred by Indemnitee or on his or her behalf, whether for Liabilities and/or for Expenses, in connection with any claim relating to an indemnifiable event under this Agreement, in such proportion as is deemed fair and reasonable in light of all of the circumstances of such Proceeding in order to reflect (i) the relative benefits received by the Company and Indemnitee as a result of the event(s) and/or transaction(s) giving cause to such Proceeding; or, if clause (i) is found by a court to be not permitted by law, (ii) the relative fault of the Company (and its directors, officers, employees and agents) and Indemnitee in connection with such event(s) and/or transaction(s). The Company and Indemnitee agree that it would not be just and equitable if contribution pursuant to this Section 8(b) were determined by pro rata or per capita allocation or by any other method of allocation which does not take account of the equitable considerations referred to in this Section 8(b). In connection with the registration of the Company's securities, the relative benefits received by the Company and Indemnitee shall be deemed to be in the same respective proportions that the net proceeds from the offering (before deducting expenses) received by the Company and the Indemnitee bear to the aggregate offering price of the securities so offered. The relative fault of the Company and Indemnitee shall be determined by reference to, among other things, whether the untrue or alleged untrue statement of a material fact or the omission or alleged omission to state a material fact relates to information supplied by the Company or Indemnitee and the parties' relative intent, knowledge, access to information and opportunity to correct or prevent such statement or omission.

(c) With respect to a Proceeding brought against directors, officers, employees or agents of the Company (other than Indemnitee), to the fullest extent permitted by applicable law, the Company shall indemnify Indemnitee from any claims for contribution that may be brought by any such directors, officers, employees or agents of the Company (other than Indemnitee) who may be jointly liable with Indemnitee, to the same extent Indemnitee would have been entitled to such indemnification under this Agreement if such Proceeding had been brought against Indemnitee.

9. **No Imputation**. The knowledge and/or actions, or failure to act, of any director, officer, agent or employee of the Company or the Company itself shall not be imputed to Indemnitee for purposes of determining any rights under this Agreement.

10. **Determination of Good Faith**. For purposes of any determination of good faith, Indemnitee shall be deemed to have acted in good faith if Indemnitee's action is based on the records or books of account of the Enterprise, including financial statements, or on information supplied to Indemnitee by the officers of the Enterprise in the course of their duties, or on the advice of legal counsel for the Enterprise or the Board of Directors of the Enterprise or any counsel selected by any committee of the Board of Directors of the Enterprise or on information or records given or reports made to the Enterprise by an independent certified public accountant or by an appraiser, investment banker, compensation consultant, or other expert selected with reasonable care by the Enterprise or the Board of Directors of the Enterprise or any committee thereof. The provisions of this Section 10 shall not be deemed to be exclusive or to limit in any way the other circumstances in which the Indemnitee may be deemed to have met the applicable standard of conduct. Whether or not the foregoing provisions of this Section are satisfied, it shall in any event be presumed that Indemnitee has at all times acted in good faith and in a manner Indemnitee reasonably believed to be in or not opposed to the best interests of the Company.

11. **Defined Terms and Phrases**. For purposes of this Agreement, the following terms shall have the following meanings:

(a) "***Beneficial Owner***" and "***Beneficial Ownership***" shall have the meanings set forth in Rule 13d-3 promulgated under the Exchange Act as in effect on the date hereof.

(b) "***Change of Control***" shall be deemed to occur upon the earliest of any of the following events:

(i) *Acquisition of Stock by Third Party*. Any Person is or becomes the Beneficial Owner, directly or indirectly, of securities of the Company representing fifteen percent (15%) or more of the combined voting power of the Company's then outstanding securities entitled to vote generally in the election of directors, unless (1) the change in the relative Beneficial Ownership of the Company's securities by any Person results solely from a reduction in the aggregate number of outstanding shares of securities entitled to vote generally in the election of directors, or (2) such acquisition was approved in advance by the Continuing Directors and such acquisition would not constitute a Change of Control under part (iii) of this definition.

(ii) *Change in Board of Directors*. Individuals who, as of the date of this Agreement, constitute the Company's Board of Directors (the "Board"), and any new director whose election by the Board or nomination for election by the Company's stockholders was approved by a vote of at least two thirds of the directors then still in office who were directors on the date of this Agreement (collectively, the "Continuing Directors"), cease for any reason to constitute at least a majority of the members of the Board.

(iii) *Corporate Transaction*. The effective date of a reorganization, merger, or consolidation of the Company (a "**Business Combination**"), in each case, unless, following such Business Combination: (1) all or substantially all of the individuals and entities who were the Beneficial Owners of securities entitled to vote generally in the election of directors immediately prior to such Business Combination beneficially own, directly or indirectly, more than 51% of the combined voting power of the then outstanding securities of the Company entitled to vote generally in the election of directors resulting from such Business Combination (including a corporation which as a result of such transaction owns the Company or all or substantially all of the Company's assets either directly or through one or more subsidiaries) in substantially the same proportions as their ownership, immediately prior to such Business Combination, of the securities entitled to vote generally in the election of directors and with the power to elect at least a majority of the Board or other governing body of the surviving entity; (2) no Person (excluding any corporation resulting from such Business Combination) is the Beneficial Owner, directly or indirectly, of 15% or more of the combined voting power of the then outstanding securities entitled to vote generally in the election of directors of such corporation except to the extent that such ownership existed prior to the Business Combination; and (3) at least a majority of the Board of Directors of the corporation resulting from such Business Combination were Continuing Directors at the time of the execution of the initial agreement, or of the action of the Board of Directors, providing for such Business Combination.

(iv) *Liquidation*. The approval by the Company's stockholders of a complete liquidation of the Company or an agreement or series of agreements for the sale or disposition by the Company of all or substantially all of the Company's assets, other than factoring the Company's current receivables or escrows due (or, if such approval is not required, the decision by the Board to proceed with such a liquidation, sale or disposition in one transaction or a series of related transactions).

(v) *Other Events*. There occurs any other event of a nature that would be required to be reported in response to Item 6(e) of Schedule 14A of Regulation 14A (or a response to any similar item or any similar schedule or form) promulgated under the Exchange Act whether or not the Company is then subject to such reporting requirement.

(c) "***Company***" shall include, in addition to the resulting corporation, any constituent corporation (including any constituent of a constituent) absorbed in a consolidation or merger which, if its separate existence had continued, would have had power and authority to indemnify its directors, officers, and employees or agents, so that if Indemnitee is or was a director, officer, employee or agent of such constituent corporation, or is or was serving at the request of such constituent corporation as a director, officer, trustee, general partner, managing member, fiduciary, employee or agent of any other enterprise, Indemnitee shall stand in the same position under the provisions of this Agreement with respect to the resulting or surviving corporation as Indemnitee would have with respect to such constituent corporation if its separate existence had continued.

(d) "***Enterprise***" means the Company and any other enterprise that Indemnitee was or is serving at the request of the Company as a director, officer, partner (general, limited or otherwise), member (managing or otherwise), trustee, fiduciary, employee or agent.

(e) "***Exchange Act***" means the Securities Exchange Act of 1934, as amended.

(f) "***Expenses***" shall include all direct and indirect costs, fees and expenses of any type or nature whatsoever, including all attorneys' fees and costs, retainers, court costs, transcript costs, fees of experts, witness fees, travel expenses, fees of private investigators and professional advisors, duplicating costs, printing and binding costs, telephone charges, postage, delivery service fees, any federal, state, local or foreign taxes imposed on Indemnitee as a result of the actual or deemed receipt of any payment under this Agreement (including taxes that may be imposed upon the actual or deemed receipt of payments under this Agreement with respect to the imposition of federal, state, local or foreign taxes), fax transmission charges, secretarial services and all other disbursements, obligations or expenses in connection with prosecuting, defending, preparing to prosecute or defend, investigating, being or preparing to be a witness in, settlement or appeal of, or otherwise participating in a Proceeding. Expenses also shall include any of the forgoing expenses incurred in connection with any appeal resulting from any Proceeding, including the principal, premium, security for, and other costs relating to any costs bond, supersedes bond, or other appeal bond or its equivalent. Expenses also shall include any interest, assessment or other charges imposed thereon and costs incurred in preparing statements in support of payment requests hereunder. Expenses, however, shall not include amounts paid in settlement by Indemnitee or the amount of judgments or fines against Indemnitee.

(g) "***Person***" shall have the meaning as set forth in Section 13(d) and 14(d) of the Exchange Act as in effect on the date hereof; provided, however, that "Person" shall exclude: (i) the Company; (ii) any direct or indirect majority owned subsidiaries of the Company; (iii) any employee benefit plan of the Company or any direct or indirect majority owned subsidiaries of the Company or of any corporation owned, directly or indirectly, by the Company's stockholders in substantially the same proportions as their ownership of stock of the Company (an "Employee Benefit Plan"); and (iv) any trustee or other fiduciary holding securities under an Employee Benefit Plan.

(h) "***Proceeding***" shall include any actual, threatened, pending or completed action, suit, arbitration, mediation, alternate dispute resolution mechanism, investigation, inquiry, administrative hearing or any other actual, threatened or completed proceeding, whether brought by a third party, a government agency, the Company or its Board of Directors or a committee thereof, whether in the right of the Company or otherwise and whether of a civil (including intentional or unintentional tort claims), criminal, administrative, legislative or investigative (formal or informal) nature, including any appeal therefrom, in which Indemnitee was, is, will or might be involved as a party, potential party, non-party witness or otherwise by reason of the fact that Indemnitee is or was a director, officer, employee or agent of the Company, by reason of any action (or failure to act) taken by Indemnitee or of any action (or failure to act) on Indemnitee's part while acting as a director, officer, employee or agent of the Company, or by reason of the fact that Indemnitee is or was serving at the request of the Company as a director, officer, partner (general, limited or otherwise), member (managing or otherwise), trustee, fiduciary, employee or agent of any other enterprise, in each case whether or not serving in such capacity at the time any liability or expense is incurred for which indemnification, reimbursement or advancement of expenses can be provided under this Agreement.

(i) "***Securities Act***" means the Securities Act of 1933, as amended.

(j) In addition, references to "***other enterprise***" shall include another corporation, partnership, limited liability company, joint venture, trust, employee benefit plan or any other enterprise; references to "fines" shall include any excise taxes assessed on Indemnitee with respect to an employee benefit plan; references to "serving at the request of the Company" shall include any service as a director, officer, employee or agent of the Company which imposes duties on, or involves services by Indemnitee with respect to an employee benefit plan, its participants, or beneficiaries; and if Indemnitee acted in good faith and in a manner Indemnitee reasonably believed to be in the interest of the participants and beneficiaries of an employee benefit plan, Indemnitee shall be deemed to have acted in a manner "not opposed to the best interests of the Company" as referred to in this Agreement; references to "include" or "including" shall mean include or including, without limitation; and references to Sections, paragraphs or clauses are to Sections, paragraphs or clauses in this Agreement unless otherwise specified.

12. **Attorneys' Fees**. In the event that any Proceeding is instituted by Indemnitee under this Agreement to enforce or interpret any of the terms hereof, the Company shall indemnify Indemnitee against all Expenses actually and reasonably incurred by Indemnitee in connection with such Proceeding, unless a court of competent jurisdiction determines in a final non-appealable judgment that each of the material assertions made by Indemnitee as a basis for such Proceeding were not made in good faith or were frivolous. In the event of a Proceeding instituted by or in the name of the Company under this Agreement or to enforce or interpret any of the terms of this Agreement, the Company shall indemnify Indemnitee against all Expenses actually and reasonably incurred by Indemnitee in connection with such Proceeding (including with respect to Indemnitee's counterclaims and cross-claims made in such action), unless a court of competent jurisdiction determines in a final non-appealable judgment that each of Indemnitee's material defenses to such action were made in bad faith or were frivolous.

13. **Miscellaneous**.

(a) Governing Law. This Agreement and all acts and transactions pursuant hereto and the rights and obligations of the parties hereto shall be governed, construed and interpreted in accordance with the laws of the State of Delaware, without giving effect to principles of conflicts of law.

(b) Entire Agreement; Binding Effect. Without limiting any of the rights of Indemnitee described in Section 3(b), this Agreement sets forth the entire agreement and understanding of the parties relating to the subject matter herein and merges all prior discussions and supersedes any and all previous agreements between them covering the subject matter herein. The indemnification provided under this Agreement applies with respect to events occurring before or after the effective date of this Agreement, and shall continue to apply even after Indemnitee has ceased to serve the Company in any and all indemnified capacities.

(c) Amendments and Waivers. No modification of or amendment to this Agreement, nor any waiver of any rights under this Agreement, shall be effective unless in writing signed by the parties to this Agreement. The failure by either party to enforce any rights under this Agreement shall not be construed as a waiver of any rights of such party.

(d) Notices. Any notice, demand or request required or permitted to be given under this Agreement shall be in writing and shall be deemed sufficient when delivered personally or sent by fax or 48 hours after being sent by nationally-recognized courier or deposited in the U.S. mail, as certified or registered mail, with postage prepaid, and addressed to the party to be notified at such party's address or fax number as set forth below or as subsequently modified by written notice.

(e) Counterparts. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original and all of which together shall constitute one instrument.

(f) Successors and Assigns. This Agreement shall be binding upon the Company and its successors (including any direct or indirect successor by purchase, merger, consolidation or otherwise to all or substantially all of the business and/or assets of the Company) and assigns, and inure to the benefit of Indemnitee and Indemnitee's heirs, executors, administrators, legal representatives and assigns. The Company shall require and cause any successor (whether direct or indirect by purchase, merger, consolidation or otherwise) to all or substantially all of the business and/or assets of the Company, by written agreement in form and substance satisfactory to Indemnitee, expressly to assume and agree to perform this Agreement in the same manner and to the same extent that the Company would be required to perform if no such succession had taken place.

(g) No Employment Rights. Nothing contained in this Agreement is intended to create in Indemnitee any right to continued employment.

(h) Company Position. The Company shall be precluded from asserting, in any Proceeding brought for purposes of establishing, enforcing or interpreting any right to indemnification under this Agreement, that the procedures and presumptions of this Agreement are not valid, binding and enforceable and shall stipulate in any such court that the Company is bound by all the provisions of this Agreement and is precluded from making any assertion to the contrary.

(i) Subrogation. In the event of payment under this Agreement, the Company shall be subrogated to the extent of such payment to all of the rights of recovery of Indemnitee, who shall execute all documents required and shall do all acts that may be necessary to secure such rights and to enable the Company to effectively bring suit to enforce such rights.

[Signature Page Follows]

The parties hereto have entered into this Indemnification Agreement effective as of the date first above written.

PLAYBUTTON ACQUISTION CORP.

By: /s/ Adam Tichauer
Adam Tichauer
Chief Executive Officer

INDEMNITEE:

_____

Address:

Exhibit 21.1

LIST OF SUBSIDIARIES

Playbutton, LLC, a Delaware limited liability company

Exhibit 23.2

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors
Playbutton Corporation

We consent to the inclusion in this Registration Statement on Form S-1, filed with the SEC (the "Registration Statement"), of our report dated May 14, 2013, relating to the consolidated balance sheets of Playbutton Corporation as of December 31, 2012 and 2011, and the related consolidated statements of operations, equity and cash flows for the year ended December 31, 2012 and for the period from September 8, 2011 (inception) through December 31, 2011 appearing in the Prospectus, which is a part of such Registration Statement. We also consent to the reference to our firm under the caption "Experts" in such Registration Statement.

/s/ Li and Company, PC
Li and Company, PC

Skillman, New Jersey
May 14, 2013