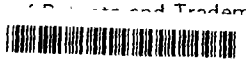


04-07-1999

Documents or copy hereof.

To the Honorable Commission



101003028

1. Name of conveying party

Touche Ross & Co.

03-26-1999

U.S. Patent & TMO/TM Mail Rcpt Dt. #61

- Individual(s)
- General Partnership
- Corporation-State
- Other New York General Partnership

Additional name(s) of conveying party(ies) attached Yes No

2. Name and address of receiving party(ies):

Name: Deloitte & Touche

Address: 1633 Broadway
New York, New York 10019

- Individual(s) citizenship
- Association
- General Partnership New York
- Limited Partnership
- Corporation-State
- Other

If assignee is not domiciled in the United States, a domestic representative designation is attached:

Yes No

(Designations must be a separate document from Assignment)

Additional name(s) & addresses attached? Yes No

3. Nature of conveyance:

- Assignment
- Security Agreement
- Other Confirmatory Assignment
- Merger
- Change of Name

Execution Date: March 24, 1999

4. Application number(s) or registration number(s):

A. Trademark Application No.(s)

B. Trademark Registration No.(s)

1,652,552

Additional Numbers attached? Yes No

5. Name and address of party to whom correspondence concerning document should be mailed:

Name: Mark D. Engelmann

Internal Address: Fross Zelnick Lehrman & Zissu, P.C.

Street Address: 866 United Nations Plaza

City: New York State: NY Zip: 10017

6. Total number of applications and registration involved:.....1

7. Total fee (37 CFR 3.41) \$ 40.00

- Enclosed
 - Authorized to be charged to deposit account
- (Only if total fee is not sufficient)

8. Deposit account number:

23-0825-0576900

(Attach duplicate copy of this page if paying by deposit account)

04/06/1999 DNGUYEN 00000193 1652552

FC:481

40.00 00

DO NOT USE THIS SPACE

9. Statement and signature.

To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.

Mark D. Engelmann

Name of Person Signing

Signature

Date

Total number of pages comprising cover sheet: _____

CONFIRMATORY ASSIGNMENT

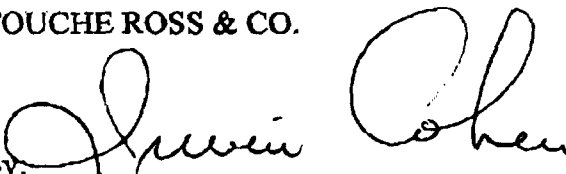
WHEREAS, TOUCHE ROSS & CO., a New York general partnership ("**Assignor**"), was the former owner of U.S. trademark registration No. 1,652,552 of the trademark **TRADE** (hereinafter referred to as the "**Trademark**");

AND WHEREAS, ASSIGNOR combined its practice with the practice of Deloitte Haskins and Sells effective December 3, 1989 to form the firm of Deloitte & Touche, a New York general partnership with offices at 1633 Broadway, New York, New York 10019 ("**Assignee**");

AND WHEREAS, for good and valuable consideration, receipt of which is hereby acknowledged, Assignor assigned to Assignee, on or about December 3, 1989, all right, title and interest in and to the Trademark, together with the goodwill of the business symbolized by the Trademark, and with all claims arising out of or relating to the use or ownership of the Trademark.

NOW, THEREFORE, Assignor hereby confirms the assignment to Assignee for good and valuable consideration of all right, title and interest in and to the Trademark, together with the goodwill of the business symbolized by the Trademark, and with all claims arising out of or relating to the use or ownership of the Trademark.

TOUCHE ROSS & CO.

By: 
Name: Irwin Cohen
Authorized Signatory

Dated:  MARCH 24, 1999

MDE/ms

RECEIVED TIME MAR. 25. 4:28PM

TOTAL P.02

RECORDED: 03/26/1999

TRADEMARK
REEL: 1878 FRAME: 0885