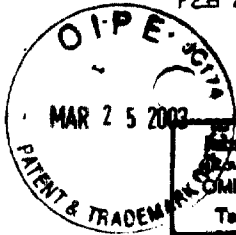


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Form PTO-1516

Rev. 10/02


OMB No. 0661-0027 (exp. 8/30/2008)

Tab settings

RECORDATION FORM COVER SHEET
TRADEMARKS ONLY

U.S. DEPARTMENT OF COMMERCE
U.S. Patent and Trademark Office

To the Honorable Commissioner of Patents and Trademarks: Please record the attached original documents or copy thereof.

<p>1. Name of conveying party(ies):</p> <p>The Procter & Gamble Company</p> <p><input type="checkbox"/> Individual(s) <input type="checkbox"/> Association <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input checked="" type="checkbox"/> Corporation-State <input type="checkbox"/> Other _____</p> <p>Additional name(s) of conveying party(ies) attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>2. Name and address of receiving party(ies)</p> <p>Name: <u>Irving Tissue Corporation</u></p> <p>Internal Address: _____</p> <p>Street Address: <u>100 Midland Drive</u></p> <p>City: <u>Dieppe, CANADA</u> State: <u>NB</u> Zip: <u>M1A 8X4</u></p> <p><input type="checkbox"/> Individual(s) citizenship _____ <input type="checkbox"/> Association _____ <input type="checkbox"/> General Partnership _____ <input type="checkbox"/> Limited Partnership _____ <input type="checkbox"/> Corporation-State _____ <input checked="" type="checkbox"/> Other <u>Corporation - Provincial</u></p> <p>If assignee is not domiciled in the United States, a domestic representative designation is attached: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (Designations must be a separate document from assignment) Additional name(s) & address(es) attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>3. Nature of conveyance:</p> <p><input checked="" type="checkbox"/> Assignment <input type="checkbox"/> Merger <input type="checkbox"/> Security Agreement <input type="checkbox"/> Change of Name <input type="checkbox"/> Other _____</p> <p>Execution Date: <u>February 22, 2001</u></p>	
<p>4. Application number(s) or registration number(s):</p> <p>A. Trademark Application No.(s) _____</p> <p>B. Trademark Registration No.(s) <u>1,212,386</u></p> <p>Additional number(s) attached <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	
<p>5. Name and address of party to whom correspondence concerning document should be mailed:</p> <p>Name: <u>P. Scott Maclean</u></p> <p>Internal Address: _____</p> <p>Street Address: <u>Cassan Maclean, Suite 401,</u> <u>80 Aberdeen Street</u></p> <p>City: <u>Ottawa</u> State: <u>ON</u> Zip: <u>K1S 6R5</u></p>	<p>6. Total number of applications and registrations involved: <u>1</u></p> <p>7. Total fee (37 CFR 3.41)..... \$ <u>40.00</u></p> <p><input type="checkbox"/> Enclosed <input checked="" type="checkbox"/> Authorized to be charged to deposit account</p> <p>8. Deposit account number: <u>502393</u></p>
<p style="text-align: center;">DO NOT USE THIS SPACE</p> <p>9. Signature.</p> <p><u>P. Scott Maclean</u>  <u>February 20, 2003</u></p> <p>Name of Person Signing Signature Date</p> <p>Total number of pages including cover sheet, each mark, and document: <u>4</u></p>	

Mail documents to be recorded with required cover sheet information to: Commissioner of Patent & Trademarks, Box Assignments, Washington, D.C. 20531

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DESIGNATION OF DOMESTIC REPRESENTATIVE

Gloria Pinza, of the firm of Pierce Atwood, whose full post office address is One Monument Square, Portland, Maine, 04101, U.S.A. (Tel: 207-791-110; Fax: 207-791-1350) is hereby designated as assignee's domestic representative upon whom notices or processes affecting the following trademark may be served:

Trademark:	ROYALE
Registration No.:	1,212,386
Issued:	October 12, 1982

DATED at Ottawa, Ontario, Canada, this 20th day of February, 2003.

IRVING TISSUE CORPORATION

Per.



P. Scott Maclean
Reg. No. 39,543
CASSAN MACLEAN
Suite 401, 80 Aberdeen Street
Ottawa, Ontario
K1S 5R5
CANADA
Tel: (613) 238-6404
Fax: (613) 230-8755

U.S. TRADEMARK ASSIGNMENT

WHEREAS, The Procter & Gamble Company a corporation of the State of Ohio, located and doing business at 1 P&G Plaza, Cincinnati, Ohio 45202, ("P&G") is the owner of the trademark registration (the "Trademark") listed in the attached Schedule and:

WHEREAS, Irving Tissue Corporation, a Canadian corporation located and doing business at 100 Midland Drive, Dieppe, New Brunswick, Canada ("Irving"), is desirous of acquiring the Trademark together with the goodwill of the business symbolized by the Trademark;

NOW THEREFORE, in exchange for the fulfillment of the terms of an Escrow Agreement entered into between P&G and Irving and for other good and valuable consideration paid to P&G by Irving, the receipt of which is hereby acknowledged, P&G hereby assigns to Irving all of P&G's right, title and interest in and to the Trademark together with the goodwill of the business symbolized by the Trademark.

SIGNED at Toronto, Ontario this 22nd day of February, 2001.

THE PROCTER & GAMBLE COMPANY

By: J. Eric Glass
Name: J. Eric Glass
Title: Attorney

SCHEDULE

ROYALE Registration Number 1,212,386 Registration Date: 10/12/82

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... TOTAL PAGE 08 ...

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**REVOCATION AND APPOINTMENT OF
ANOTHER AGENT AND REPRESENTATIVE**

The undersigned, IRVING TISSUE CORPORATION, whose full post office address is 100 Midland Drive, Dieppe, New Brunswick, M1A 6X4 CANADA, hereby revokes all previous appointments of attorney(s), agent(s) and representative(s) in respect of the trademark ROYALE, Registration No. 1,212,386, and appoints the following attorney(s) and/or agent(s):

P. Scott Maclean, Reg. No. 39,543


Lynn S. Cassan, Reg. No. 32,378

of the firm of CASSAN MACLEAN, whose full post office address and principal place of business is Suite 401, 80 Aberdeen Street, Ottawa, Ontario, K1S 5R5 Canada, as its agents and representatives, with full power to appoint an associate agent when required to do so, and to revoke such appointment; to prosecute applications; make alterations and amendments; and for the service of any proceedings.

AND THE UNDERSIGNED further directs that all communications concerning this entity's trademarks be directed to the above-mentioned attorney(s).

DATED at Saint John, New Brunswick, Canada, this 31st day of January, 2003.

IRVING TISSUE CORPORATION

By: 
Name: W.D. Jamieson
Title: Secretary