TRADEMARK ASSIGNMENT

Electronic Version v1.1 Stylesheet Version v1.1

SUBMISSION TYPE: **NEW ASSIGNMENT** NATURE OF CONVEYANCE: ASSIGNS THE ENTIRE INTEREST AND THE GOODWILL

CONVEYING PARTY DATA

Name	Formerly	Execution Date	Entity Type
Key Corporate Capital Inc.		12/31/2004	CORPORATION:

RECEIVING PARTY DATA

Name:	Acorn Products Co., Inc.	
Street Address:	2 Cedar Street	
City:	Lewiston	
State/Country:	MAINE	
Postal Code:	04243	
Entity Type:	CORPORATION: MAINE	

PROPERTY NUMBERS Total: 14

Property Type	Number	Word Mark	
Registration Number:	2321826	CEDAR HOLLOW	
Registration Number:	2321825	CEDAR HOLLOW	
Serial Number:	75674201	CEDAR HOLLOW	
Serial Number:	75674200	CEDAR HOLLOW	
Registration Number:	2335576	COMFORT ON EARTH	
Registration Number:	2763071	ACORN	
Registration Number:	2763070	ACORN	
Registration Number:	2272962	COMFORT ON EARTH	
Registration Number:	1971187	ACORN	
Registration Number:	1842557	SANDALSOX	
Registration Number:	1848407	SANDALSOX	
Registration Number:	1427541	OH EWE ACORN	
Registration Number:	1421141	OH EWE	
Registration Number:	1442169	ACORN	

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900018957

CORRESPONDENCE DATA

Fax Number: (207)774-1127

Correspondence will be sent via US Mail when the fax attempt is unsuccessful.

Phone: (207) 774-1200
Email: jkeenan@bssn.com
Correspondent Name: James F. Keenan, Jr.
Address Line 1: 100 Middle Street

Address Line 4: Portland, MAINE 04104

NAME OF SUBMITTER:	James F. Keenan, Jr.
Signature:	/James F. Keenan, Jr./
Date:	02/02/2005

Total Attachments: 3

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TRADEMARK ASSIGNMENT

TRADEMARK ASSIGNMENT ("Assignment") executed as of this 31 day of December 2004 by KEY CORPORATE CAPITAL INC., a Michigan corporation with a mailing address of One Canal Plaza, Portland, Maine 04101 ("Key") in favor of ACORN PRODUCTS CO., INC., a Maine corporation with a place of business at 2 Cedar Street, Lewiston, Maine 04243 ("Acorn").

WITNESSETH:

WHEREAS, Acorn has executed and delivered a Loan Agreement dated July 9, 1996 as amended by a first Amendment dated July 22, 1997, by a second Amendment dated August 27, 1998, by Consent, Confirmation and Reaffirmations dated August 27, 1998 and July 9, 1999, by a Third Amendment dated July 21, 1999, and by a letter amendment dated June 29, 2000 and by a Fourth Amendment dated August 16, 2000, all as assigned to Key (as amended from time to time, the "Loan Agreement") with an accompanying Demand Note and Term Note (Equipment Note) in the original principal amount of \$850,000 dated July 9, 1996 (collectively as amended from time to time, the "Note");

WHEREAS, in order to secure Acorn's obligations under the Note and Loan Agreement (the "Obligations"), Acorn granted a security interest in and assigned and conveyed to Key Acorn's entire right, title and interest in and to the Trademarks (defined below) pursuant to a Trademark Collateral Assignment dated May 9, 2001 (the "Collateral Assignment");

WHEREAS, when recording the Collateral Assignment with the United States Patent and Trademark Office ("<u>USPTO</u>") Key designated the conveyance as an "assignment" and not as a "security interest";

WHEREAS, as a result of such designation the USPTO records incorrectly list Key as the record owner;

WHEREAS, in order to correct the USPTO records, Key has agreed to assign any and all of its rights, title and interests in and to the Trademarks back to Acorn pursuant to this Assignment; and

WHEREAS, contemporaneously with the execution and recording of this Assignment, Acorn is executing and shall record a Trademark Security Agreement of even date herewith in order to evidence the security interest held by Key or its assignee in and to the Trademarks;

NOW, THEREFORE, in consideration of One Dollar (\$1.00) and other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Key hereby assigns, sells and conveys to Acorn, Key's entire rights, title, and interests throughout the world in and to the Trademarks (defined below), and the trademark registrations and applications for registration thereof, together with the goodwill inuring thereto from continuous use in commerce of such Trademarks, together with all claims for damages by reason of infringement occurring prior to, on or following the date hereof, with the right to sue for, and collect the same for, Acorn's own

TRADEMARK REEL: 003020 FRAME: 0993 use and benefit and for the use and benefit of Acorn's successors and assigns. Further, and without limitation, Key assigns, sells and conveys to Acorn any and all rights of Key, express or implied, legal or equitable, in and to any licenses or use agreements relating to the Trademarks. The term "Trademarks" means the trademarks set forth on Exhibit A attached hereto and made a part hereof, and any and all derivations, variations and combinations thereof, all state and federal registrations and applications for registration related thereto, and all goodwill associated therewith.

TO HAVE AND HOLD all and singular the aforesaid to Acorn, its successors and assigns forever.

IN WITNESS WHEREOF, Key has caused this instrument to be executed as of the date first written above.

WITNESS:

KEY CORPORATE CAPITAL INC.

Title: SEWIOR VICE PRESIDENT

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J-R. USL

REEL: 003020 FRAME: 0994

Exhibit A

Serial Number	Reg. Number	Trademark
75/674,702	2321826	CEDAR HOLLOW
75/674,701	2321825	CEDAR HOLLOW
75/674,201		CEDAR HOLLOW
75/674,200		CEDAR HOLLOW
75/672,881	2335576	COMFORT ON EARTH
75/672,880	2763071	ACORN
75/672,879	2763070	ACORN
75/366,656	2272962	COMFORT ON EARTH
74/655,814	1971187	ACORN
74/344,770	1842557	SANDLESOX
74/344,769	1848407	SANDLESOX
73/476,250	1427541	OH EWE ACORN
73/476,176	1421141	OH EWE
73/476,110	1442169	ACORN

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TRADEMARK

REEL: 003020 FRAME: 0995