

WINDING-UP AGREEMENT

THIS AGREEMENT made as of the 31st day of August, 1998.

BETWEEN:

1059226 ONTARIO INC.,
a corporation duly incorporated under the laws of the
Province of Ontario

(hereinafter called the "Corporation")

- and -

558499 ONTARIO LIMITED,
a corporation duly incorporated under the laws of the
Province of Ontario

(hereinafter called the "Shareholder")

WHEREAS the Corporation has authorized the distribution of all of its assets rateably to its shareholders and the filing of articles of dissolution under the *Business Corporations Act*.

AND WHEREAS the Shareholder is the beneficial owner of all the issued and outstanding shares of the capital of the Corporation;

THEREFORE KNOW ALL MEN BY THESE PRESENTS that the Corporation doth hereby grant, bargain, assign, transfer, convey and set over unto the Shareholder all the right, title and interest of the Corporation in and to all its property, assets and business, both real and personal, and both movable and immovable, wherever situate, as of the close of business on the 31st day of August, 1998 including without limiting the generality of the foregoing, all cash on hand and in the bank, accounts receivable, refunds, rebates, contracts and goodwill, including in particular certain material formulations and designs for tactile tiles and certain patents, patent

applications and industrial designs referred to in Schedule "A" hereto and all other intellectual property of the Corporation.

TO HAVE AND TO HOLD unto the Shareholder, its successors and assigns, to and for its and their sole and only use forever.

This Agreement is made by the Corporation and received by the Shareholder subject to all of the liabilities of the Corporation which, by the acceptance hereof, the Shareholder hereby expressly assumes and undertakes to pay and discharge and to indemnify and save harmless the Corporation in respect thereof, but to the extent only of the value of the assets received by the Shareholder upon the rateable distribution recited below.

It is expressly understood and agreed that any contract to which the Corporation is a party which is not assigned to the Shareholder (because such contract is not assignable without the consent of the other party or parties thereto) shall be held in trust for the Shareholder and performed by the Shareholder in the name of the Corporation, and all benefits derived thereunder shall be for the account of the Shareholder. The Shareholder hereby agrees to indemnify and save harmless the Corporation from and against all liabilities of every nature and kind arising out of or in any way connected with the performance by the Shareholder in the name of the Corporation of any such contract not assigned to the Shareholder.

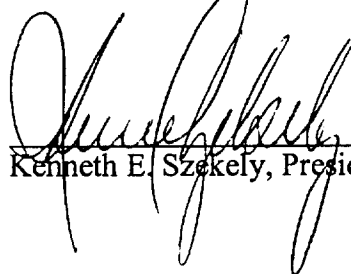
The Corporation hereby constitutes and appoints the Shareholder, its successors and assigns, the true and lawful attorney of the Corporation for and in the name of or otherwise on behalf of the Corporation will full power of substitution to do and execute all acts, deeds, matters and things whatsoever necessary for the assignment, transfer and/or conveyance of any interest in the property, assets and business, both real and personal, and both movable and immovable wherever situate of the Corporation to the Shareholder, its successors and assigns.

The power of attorney set forth herein is granted by the Corporation to the Shareholder in contemplation of the dissolution of the Corporation, and the aforementioned power of attorney being coupled with an interest shall not be revoked by the certificate of dissolution being issued by the Ministry of Consumer and Commercial Relations or be otherwise revoked.

IN WITNESS WHEREOF this agreement has been executed by the parties hereto as of the date first above written.

1059226 ONTARIO INC.

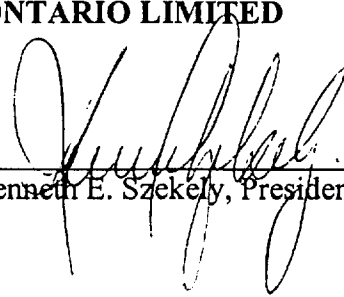
Per:



Kenneth E. Szekely, President

558499 ONTARIO LIMITED

Per:



Kenneth E. Szekely, President

SCHEDULE A

1. Canadian Patent No. 2,032,532 issued May 24, 1994
2. Canadian Industrial Design Registration No. 70091
3. Canadian Patent No. 2,070,984 issued May 31, 1994
4. Canadian Patent Application S.N. 2,092,367
5. U.S. Patent Application S.N. 802,228
6. U.S. Patent No. 5,303,669 issued April 19, 1994
7. U.S. Patent No. 5,775,835 issued July 7, 1998