

TRADEMARK ASSIGNMENT

Electronic Version v1.1
 Stylesheet Version v1.1

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|------------------------------|--------------------------|
| SUBMISSION TYPE: | NEW ASSIGNMENT |
| NATURE OF CONVEYANCE: | RELEASE BY SECURED PARTY |

CONVEYING PARTY DATA

| Name | Formerly | Execution Date | Entity Type |
|------------------------------|----------|----------------|-------------------|
| KEYBANK NATIONAL ASSOCIATION | | 12/16/2008 | CORPORATION: OHIO |

RECEIVING PARTY DATA

| | |
|------------------------|----------------------------------|
| Name: | Acorn Products Co., LLC |
| Street Address: | 2 Cedar Street |
| City: | Lewiston |
| State/Country: | MAINE |
| Postal Code: | 04243 |
| Entity Type: | LIMITED LIABILITY COMPANY: MAINE |

PROPERTY NUMBERS Total: 20

| Property Type | Number | Word Mark |
|----------------|----------|------------------------|
| Serial Number: | 75672879 | ACORN |
| Serial Number: | 75672880 | ACORN |
| Serial Number: | 77589756 | ACORN |
| Serial Number: | 76555398 | ACORN COMFORT ON EARTH |
| Serial Number: | 76557647 | |
| Serial Number: | 77589762 | |
| Serial Number: | 76557643 | AFTER ACTIVE |
| Serial Number: | 77056436 | ANORAK WEATHER WEAR |
| Serial Number: | 78250165 | CLASSIC COMFORT |
| Serial Number: | 77366139 | C-NOVA |
| Serial Number: | 75366656 | COMFORT ON EARTH |
| Serial Number: | 75672881 | COMFORT ON EARTH |
| Serial Number: | 77589760 | COMFORT ON EARTH |
| Serial Number: | 78576706 | COMFORT ON EARTH |

OP \$515.00 75672879

| | | |
|----------------|----------|----------------|
| Serial Number: | 78769772 | DOUBLE DUTY |
| Serial Number: | 77588609 | EARTHROAMER |
| Serial Number: | 73476176 | OH EWE |
| Serial Number: | 78250193 | STUDIO COMFORT |
| Serial Number: | 78066344 | SUNDAL |
| Serial Number: | 78659836 | SUNKICKS |

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 2: Bernstein Shur
Address Line 4: Portland, MAINE 04104

| | |
|--------------------|------------------------|
| NAME OF SUBMITTER: | James F. Keenan, Jr. |
| Signature: | /James F. Keenan, Jr./ |
| Date: | 12/28/2010 |

Total Attachments: 7
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KeyBank

1 Canal Plaza
Portland, Maine 04101
207-874-7280
Robert_F_Pollis@keybank.com

December 16, 2008
Revised

Acorn Products Co., LLC
2 Cedar Street
Lewiston, ME 04243

Wells Fargo Bank, National Association
300 Commercial Street
Boston, MA 02109

Ladies and Gentlemen:

Reference is made to the financing agreements (the "*Existing Credit Documents*") between Acorn Products Co., LLC ("*Borrower*") and KeyBank National Association ("*KeyBank*"). We understand that, on the Payoff Date (as referred to below), Borrower expects to obtain refinancing (the "*Refinancing*") from Wells Fargo Bank, National Association ("*New Lender*") for the purpose of repaying in full all of the obligations and liabilities of Borrower to KeyBank under or in respect of the Existing Credit Documents or otherwise (the "*Existing Credit Obligations*").

1. This letter will confirm that, upon receipt by KeyBank of:

(a) no later than 4:00 p.m., Cleveland time, on December 15, 2008, a wire transfer of immediately available funds to KeyBank in the aggregate amount of \$[REDACTED], subject to adjustment as set forth in this paragraph 1 (as so adjusted, the "*Payout Amount*"), consisting of:

(i) \$[REDACTED] in respect of unpaid principal outstanding under the Existing Credit Documents (assuming no further loans or repayments are made); and

(ii) \$[REDACTED] in respect of accrued and unpaid interest on such unpaid principal amount, assuming no changes in applicable interest rates and no changes in the outstanding principal amount (the per diem accrual of such interest being \$456.90 per day); and

(iii) \$[REDACTED] to cover the costs and expenses of discharges and releases and our current and previously unpaid legal expenses;

(b) a fully-executed counterpart of this letter agreement signed by Borrower and New Lender (the date on which all of the foregoing conditions shall first be satisfied herein called the "*Payoff Date*"), all of the Existing Credit Obligations shall be terminated and satisfied in full. Upon receipt of the Payout Amount in accordance with the foregoing and satisfaction of the other conditions referred to herein, KeyBank agrees to release, on and with effect from the Payoff Date, all of its security interests and liens created as security for the Existing Credit Obligations.

TRADEMARK

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Acorn Products Co., LLC
Wells Fargo Bank, National Association
December 16, 2008
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(c) The L/C Collateral to be provided by New Lender to KeyBank as further specified in paragraph 13 of this letter.

2. Please transfer the Payout Amount to KeyBank National Association, Cleveland, OH (ABA No. 041001039), Beneficiary KNB Services, Account No. 1140228209035, Reference Acorn Products \$[REDACTED], by wire transfer of immediately available funds, on the Payoff Date.

3. Borrower hereby confirms that the commitments of KeyBank to make loans under the Existing Credit Documents are terminated as of the Payoff Date, excepting however KeyBank's obligations under the outstanding Letters of Credit identified under paragraph 13.

4. KeyBank will, promptly after the satisfaction of the conditions referred to in Paragraph 1 above, execute and deliver any Uniform Commercial Code termination statements, lien releases, mortgage releases including, re-assignments of trademarks, discharges of security interests, and other similar discharge or release documents (and if applicable, in recordable form) as are necessary to release, as of record, the security interests, financing statements, and all other notices of security interests and liens previously filed by KeyBank with respect to the Existing Credit Obligations.

5. KeyBank will, as promptly as practicable upon the satisfaction of the conditions referred to in Paragraph 1 above, return to Borrower the originals of any and all promissory notes and guaranties previously delivered to KeyBank in connection with the Existing Credit Documents, duly marked "paid in full" or "cancelled" (or with written authorizations to so mark such documents after the Payoff Date actually occurs) as may be appropriate.

6. KeyBank hereby authorizes Borrower and/or New Lender and their agents, concurrently with the satisfaction of the conditions referred to in Paragraph 1 above, to file termination statements as may be necessary to effectively terminate any and all of KeyBank's liens and/or security interests on the assets and properties of the Borrower previously filed by KeyBank with respect to the Existing Credit Obligations.

7. KeyBank will, concurrently with the satisfaction of the conditions referred to in Paragraph 1 above, deliver to Chad J. Porter, Esq. Burns & Levinson LLP, 125 Summer Street, Boston, MA 02110, as agent for New Lender, the stock certificates and executed stock powers, if any, related thereto and any instruments and executed assignments, in blank, if any, related thereto previously delivered to KeyBank by Borrower.

8. KeyBank shall execute and deliver to or for Borrower or New Lender such additional documents and shall provide additional information as Borrower or New Lender may reasonably require to carry out the terms of this letter agreement.

9. Borrower acknowledges that the amounts referred to in Paragraph 1 above are enforceable obligations of it owed to KeyBank pursuant to the provisions of the Existing Credit Documents and confirms its agreement to the terms and provisions of this letter by returning to KeyBank a signed counterpart of this letter.

10. The foregoing agreement by KeyBank to terminate its interests in the property of the Borrower is conditioned on the understanding that all of KeyBank's rights are reserved (a) in and to any checks or similar instruments for the payment of money heretofore received by KeyBank in connection

with the loan account relating to the Existing Credit Documents (such checks or instruments collectively referred to as the "Instruments").

11. Notwithstanding any other provision of this Agreement, the Borrower hereby agrees to pay to KeyBank, upon KeyBank's demand, the amount of any Instrument for which the Borrower was given credit in computing the balance of its indebtedness to KeyBank if such Instrument is hereafter returned unpaid for any reason whatsoever, together with all expenses incident to the processing and return of any such Instrument or for any advances on the Letters of Credit which are not repaid through the L/C Collateral.

12. In consideration of KeyBank's agreement to execute and deliver releases and terminations, the Borrower hereby releases KeyBank, its agents, officers, and directors from all claims, suits, or causes of action such Borrower may have against KeyBank or any such party arising prior to the date hereof.

13. CONTINUATION OF LETTERS OF CREDIT and ACCEPTANCES. Borrower has advised New Lender that it wishes to continue to maintain in effect the following letters of credit issued by and related acceptance obligations of KeyBank (individually and collectively, the "Letters of Credit") pursuant to the terms of the related Existing Credit Documents and any Letter of Credit Applications and Reimbursement Agreements entered into between KeyBank and Borrower: [see attached Schedule A]

In order to secure Borrower's obligation to reimburse KeyBank for any payments made by KeyBank under the Letters of Credit, New Lender shall deliver to KeyBank a back-up irrevocable standby letter of credit issued by New Lender with respect to the Letters of Credit in the amount of US \$ [REDACTED] in a form acceptable to KeyBank (the "LC Collateral").

Borrower's reimbursement obligation to KeyBank under the Letters of Credit, the underlying Letter of Credit Applications and Reimbursement Agreements and under this letter shall be absolute and unconditional under all circumstances, regardless of any rights of setoff, counterclaim or defense to payment that Borrower may claim against KeyBank, against the beneficiary of the drawn Letters of Credit, or against any other person, including without limitation, any defense based on any failure of Borrower to receive consideration or the legality, validity, regularity or unenforceability of the Letters of Credit. KeyBank shall be under no obligation to renew any Letters of Credit beyond their current expiration dates. In consideration of the issuance and continued maintenance of the Letters of Credit, Borrower promises to pay KeyBank promptly upon billing, all normal and customary bank charges associated with the issuance, amendment, renewal, transfer or termination of the Letters of Credit as agreed to under the terms of the applicable L/C Application.

14. New Lender hereby acknowledges that it has conducted its own due diligence and has in no way relied on any information obtained from or representations made by KeyBank or its officers or employees, other than as are expressly contained herein. Further, in consideration of the above-referenced terminations, New Lender hereby:

(a) agrees to indemnify and save KeyBank harmless from any and all losses arising from its inability to collect, during the thirty (30) day period commencing with the date hereof, the full amount of all Instruments received by KeyBank and credited to the loan account of Borrower, with any such amounts paid by New Lender hereunder to be considered obligations of Borrower to New Lender; and

Acorn Products Co., LLC
Wells Fargo Bank, National Association
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(b) agree to promptly, during such thirty (30) day period commencing with the date hereof, upon its assigning said Instruments to New Lender, pay KeyBank the face amount thereof plus interest, from the date such item was credited to the loan at the rate KeyBank charges to Borrower.

15. This letter may be executed by each party on a separate counterpart, including counterpart by facsimile or other electronic transmission, each of which when so executed and delivered shall be an original, but all of which together shall constitute one agreement.

16. This letter shall be governed by the internal laws of The Commonwealth of Massachusetts (without giving effect to principles of conflicts of law).

[Signature page follows]

Acorn Products Co., LLC
Wells Fargo Bank, National Association
December 16, 2008
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Very truly yours,

KEYBANK, NATIONAL ASSOCIATION

By: Robert F. Pollis, Jr.

Name: Robert F. Pollis, Jr.
Title: Senior Vice President

Agreed to by the undersigned:

ACORN PRODUCTS CO., LLC

By: _____
Name: _____
Title: _____

WELLS FARGO BANK, NATIONAL ASSOCIATION,
acting through its Wells Fargo Business Credit Operating Division

By: _____
Name: _____
Title: _____

Acorn Products Co., LLC
Wells Fargo Bank, National Association
December 16, 2008
Page 5

Very truly yours,

KEYBANK, NATIONAL ASSOCIATION

By: Robert F. Pollis, Jr.
Name: Robert F. Pollis, Jr.
Title: Senior Vice President

Agreed to by the undersigned:

ACORN PRODUCTS CO., LLC

By: D. Quinn
Name: Daniel K. Quinn
Title: Manager

WELLS FARGO BANK, NATIONAL ASSOCIATION,
acting through its Wells Fargo Business Credit Operating Division

By: _____
Name: _____
Title: _____

Acorn Products Co., LLC
Wells Fargo Bank, National Association
December 16, 2008
Page 5

Very truly yours,

KEYBANK, NATIONAL ASSOCIATION

By: Robert F. Pollis, Jr.

Name: Robert F. Pollis, Jr.
Title: Senior Vice President

Agreed to by the undersigned:

ACORN PRODUCTS CO., LLC

By: _____

Name: _____
Title: _____

WELLS FARGO BANK, NATIONAL ASSOCIATION,
acting through its Wells Fargo Business Credit Operating Division

By: Patricia Pezz
Name: PATRICIA PEZZ
Title: Vice President