

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

IN BANKRUPTCY AND INSOLVENCY

District Of:	Division No.:
Estate No.	Court No.

**IN THE MATTER OF THE BANKRUPTCY OF
WATERFORD WEDGWOOD CANADA INC.**

**Assignment for the General Benefit of Creditors
(Corporation or other Legal Entity)
(Section 49 of the Act)**

This indenture is made this 27 day of March, 2009.

Between

Waterford Wedgwood Canada Inc.
(hereinafter called the "debtor")

- and -

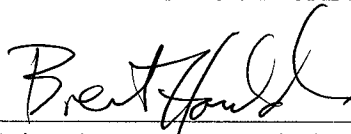
Deloitte & Touche Inc.
(hereinafter called "the trustee")

Whereas the debtor is insolvent and desires to assign and to abandon all its property for distribution among its creditors, in pursuance of the Act,

This indenture witnesses that the debtor does hereby assign to the trustee, all the debtor's property for the uses, intents and purposes provided by the Act.

WATERFORD WEDGWOOD CANADA INC.

Per:



Deloitte & Touche Inc., in its capacity as
interim receiver and receiver of
Waterford Wedgwood Canada Inc. and
not in its personal capacity.

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

IN BANKRUPTCY AND INSOLVENCY

District Of:	Division No.:
Estate No.	Court No.

**IN THE MATTER OF THE BANKRUPTCY OF
ROYAL DOULTON CANADA LIMITED**

**Assignment for the General Benefit of Creditors
(Corporation or other Legal Entity)
(Section 49 of the Act)**

This indenture is made this 27 day of March, 2009.

Between

Royal Doulton Canada Limited
(hereinafter called the "debtor")
- and -

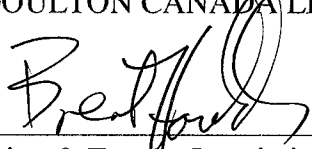
Deloitte & Touche Inc.
(hereinafter called "the trustee")

Whereas the debtor is insolvent and desires to assign and to abandon all its property for distribution among its creditors, in pursuance of the Act,

This indenture witnesses that the debtor does hereby assign to the trustee, all the debtor's property for the uses, intents and purposes provided by the Act.

ROYAL DOULTON CANADA LIMITED

Per: _____


Deloitte & Touche Inc., in its capacity as
interim receiver and receiver of Royal
Doulton Canada Limited and not in its
personal capacity.