

Statement re Transfer of Control

The voting common stock of Susquehanna Pfaltzgraff Co., the ultimate parent of various licensee companies, is owned and controlled by the following entities:

Louis J. Appell Residuary Trust for the benefit of Louis J. Appell, Jr. and his descendents 140 East Market Street York, PA 17401	23.67%
Priam, LLC (for the benefit of Helen A. Norton and her descendants) 126 Skassen Lane Harpwell, ME 04079	23.91%
Goshawk, LLC (for the benefit of George N. Appell and his descendants) PO Box A Dill Road Phillips, ME 04966	24.26%
State Street Bank and Trust Co, Trustee of The Susquehanna Pfaltzgraff Co. Employee Stock Ownership Plan One Lincoln Street Boston, MA 02110	26.52%
Total	<hr/> 98.36%

After the transfer of control, the above-listed entities (as well as all other current shareholders) will not own any of the common voting stock of Susquehanna Pfaltzgraff Co.