

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION

UNITED STATES SECURITIES AND EXCHANGE
COMMISSION v. DENNIS CROWLEY, et al.

CASE NO. 04-80354-CIV-
MIDDLEBROOKS/JOHNSON

IN RE SPEAR & JACKSON SECURITIES
LITIGATION

CASE NO. 04-80375-CIV-
MIDDLEBROOKS/JOHNSON

PROOF OF CLAIM

GENERAL INSTRUCTIONS AND DEFINITIONS

1. If you purchased **Spear & Jackson** common stock **OR** purchased **Celebrity** common stock during the Relevant Time Periods (as defined in the Notices accompanying this Proof of Claim), you must use this Proof of Claim to share in the proceeds in connection with the settlements in *United States Securities and Exchange Commission v. Dennis Crowley, et al.* ("SEC Litigation") and/or in *In re Spear & Jackson Securities Litigation* ("Securities Litigation").

2. To recover from the Settlement Fund in the SEC Litigation **and/or** to recover from the Settlement Fund in the Securities Litigation, you must complete and, on page 5 hereof, sign this Proof of Claim. If you fail to submit a properly addressed Proof of Claim, your claim may be rejected and you may be precluded from any recovery from the Settlement Funds.

3. Submission of this Proof of Claim, however, does not assure that you will recover any proceeds from either Settlement Fund.

4. If you are making a claim against the Settlement Fund in the Securities Litigation, you are agreeing to the Release (Attachment A) described in the Securities Litigation Notice. If you are a Member of the Settlement Class in the Securities Litigation and you have not timely requested exclusion, you are bound by the terms of any judgment (including any Release) entered in the Securities Litigation **WHETHER OR NOT YOU SUBMIT A PROOF OF CLAIM FORM**. There is no Release in connection with the SEC Litigation.

5. IN ORDER TO BE ELIGIBLE FOR ANY SETTLEMENT BENEFITS, YOU MUST COMPLETE AND SIGN THIS PROOF OF CLAIM AND MAIL IT BY FIRST CLASS MAIL, POSTAGE PREPAID, SO THAT IT IS RECEIVED BY THE CLAIMS ADMINISTRATOR NO LATER THAN JULY 13, 2007, AT THE FOLLOWING ADDRESS:

**Spear & Jackson/Celebrity Settlements
c/o Complete Claim Solutions, LLC
P.O. Box 24684
West Palm Beach, FL 33416**

6. Failure to send this Proof of Claim to the Claims Administrator so that it is received by July 13, 2007 will subject your claim to rejection and preclude your receiving any money in connection with the settlements. **DO NOT SEND YOUR CLAIM TO THE COURT OR TO ANY OF THE PARTIES OR THEIR COUNSEL, AS ANY SUCH CLAIM WILL BE DEEMED NOT TO HAVE BEEN SUBMITTED.** Send your claim only to the Claims Administrator at the above P.O. Box address.

Reminder Checklist:

1. Please sign the Proof of Claim on page 5.
2. Remember to attach supporting documentation, if available.
3. Do NOT use highlighter on the Proof of Claim or any supporting documents.
4. Do NOT send original stock certificates.
5. Keep a copy of your claim form for your records.
6. If you desire an acknowledgment of receipt of your claim form, please send it Certified Mail, Return Receipt Requested.
7. If you move, please send us your new address.

*Must Be Submitted and
Received No Later Than:
JULY 13, 2007*

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION**

PROOF OF CLAIM

1. If you purchased **Spear & Jackson** common stock **or** purchased **Celebrity** common stock and held the certificate(s) in your name, you are the beneficial purchaser as well as the record purchaser. If, however, you purchased Spear & Jackson common stock or purchased Celebrity common stock and the certificate(s) were registered in the name of a third party, such as a nominee or brokerage firm, you are the beneficial purchaser and the third party is the record purchaser.
2. **Please complete Part I** entitled "**Claimant Identification.**" You may use Part I of this form to identify each purchaser of record ("nominee") if different from the beneficial purchaser of Spear & Jackson common stock or Celebrity common stock which forms the basis of this claim. **THIS CLAIM MUST BE FILED BY THE ACTUAL BENEFICIAL PURCHASER OR PURCHASERS, OR THE LEGAL REPRESENTATIVE OF SUCH PURCHASER OR PURCHASERS, OF THE SPEAR & JACKSON COMMON STOCK OR THE CELEBRITY COMMON STOCK UPON WHICH THIS CLAIM IS BASED.**
3. All joint purchasers must sign this claim. Executors, administrators, guardians, conservators and trustees must complete and sign this claim on behalf of Persons represented by them and their authority must accompany this claim and their titles or capacities must be stated. The Social Security (or taxpayer identification) number and telephone number of the beneficial owner may be used in verifying the claim. Failure to provide the foregoing information could delay verification of your claim or result in rejection of the claim.
4. Please also check the box below (at the bottom of this page) to indicate: (a) if you are making a claim in both the SEC Litigation and Securities Litigation; or (b) if you are making a claim in the SEC Litigation only and not the Securities Litigation. If you check neither box, it will be assumed that you are making a claim in both Litigations.

PART I: CLAIMANT IDENTIFICATION

(Complete only the applicable portions)

Beneficial Owner's Name (First, Middle, Last)

Joint Beneficial Owner's Name (First, Middle, Last)

Street Address

City

State or Province

Zip Code or Postal Code

Country

()

Area Code Telephone Number (work)

()

Area Code Telephone Number (home)

Social Security Number

OR

Corporation/Other Individual Tax Identification No.

Record Owner's Name (if different from beneficial owner listed above)

Check one:

I am making a claim in **both** the SEC Litigation and Securities Litigation.

I am making a claim **only** in the SEC Litigation, and not the Securities Litigation.

5. Use **Part II** of this form entitled “**Schedule of Transactions in Spear & Jackson Common Stock**” to supply all required details of your transaction(s) in **Spear & Jackson** common stock. If you need more space or additional schedules, attach separate sheets giving all of the required information in substantially the same form. Sign and print or type your name on each additional sheet.

6. On the schedules, provide all of the requested information with respect to *all* of your purchases and *all* of your sales of **Spear & Jackson** common stock which took place at any time between February 1, 2002 through April 15, 2004, inclusive (the “Relevant Time Period”), whether such transactions resulted in a profit or a loss. Failure to report all such transactions may result in the rejection of your claim.

7. Use **Part III** of this form entitled “**Schedule of Transactions in Celebrity Common Stock**” to supply all required details of your transaction(s) in **Celebrity** common stock. If you need more space or additional schedules, attach separate sheets giving all of the required information in substantially the same form. Sign and print or type your name on each additional sheet.

8. On the schedules, provide all of the requested information with respect to *all* of your purchases and *all* of your sales of **Celebrity** common stock which took place at any time between January 8, 2001 through April 10, 2001, inclusive (the “Relevant Time Period”), whether such transactions resulted in a profit or a loss. Failure to report all such transactions may result in the rejection of your claim.

9. List each transaction in the Relevant Time Periods separately and in chronological order, by trade date, beginning with the earliest. You must accurately provide the month, day and year of each transaction you list.

10. **Broker confirmations or other documentation** of your transactions in Spear & Jackson common stock or Celebrity common stock should be attached to your claim. Failure to provide this documentation could delay verification of your claim or result in rejection of your claim.

PART II: SCHEDULE OF TRANSACTIONS IN SPEAR & JACKSON COMMON STOCK

A. At the beginning of trading on **February 1, 2002**, I owned _____ shares of **Spear & Jackson** common stock (if none, write 0).

B. I made the following **purchases** of **Spear & Jackson** common stock during the period between **February 1, 2002** and **April 15, 2004**, inclusive (NOTE: If you acquired your Spear & Jackson common stock during this period other than by an open market purchase, please provide a complete description of the terms of the acquisition on a separate page):

<u>Date(s) of Purchase (List Chronologically; Month/Day/Year)</u>	<u>Number of Shares of Common Stock Purchased</u>	<u>Purchase Price Per Share of Common Stock</u>	<u>Aggregate Cost*</u>
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

*excluding commissions, taxes, and fees.

If you require additional space, attach extra schedules in the same format as above. Sign and print your name on each additional page.

**THIS CLAIM FORM MUST BE RECEIVED BY THE CLAIMS ADMINISTRATOR
NO LATER THAN JULY 13, 2007.**

C. I made the following sales of **Spear & Jackson** common stock between **February 1, 2002** and **April 15, 2004**, inclusive:

<u>Date(s) of Sale</u> (List Chronologically; Month/Day/Year)	<u>Number of Shares</u> <u>of Common Stock</u> <u>Sold</u>	<u>Sale Price</u> <u>Per Share of</u> <u>Common Stock</u>	<u>Amount Received*</u>
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

*excluding commissions, taxes, and fees.

D. At the close of business on **April 15, 2004**, I owned _____ shares of **Spear & Jackson** common stock (if none, write 0).

PART III: SCHEDULE OF TRANSACTIONS IN CELEBRITY COMMON STOCK

A. At the beginning of trading on **January 8, 2001**, I owned _____ shares of **Celebrity** common stock (if none, write 0).

B. I made the following purchases of **Celebrity** common stock during the period between **January 8, 2001** and **April 10, 2001**, inclusive (NOTE: If you acquired your Celebrity common stock during this period other than by an open market purchase, please provide a complete description of the terms of the acquisition on a separate page):

<u>Date(s) of Purchase</u> (List Chronologically; Month/Day/Year)	<u>Number of Shares</u> <u>of Common Stock</u> <u>Purchased</u>	<u>Purchase Price</u> <u>Per Share of</u> <u>Common Stock</u>	<u>Aggregate Cost*</u>
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

*excluding commissions, taxes, and fees.

If you require additional space, attach extra schedules in the same format as above. Sign and print your name on each additional page.

**THIS CLAIM FORM MUST BE RECEIVED BY THE CLAIMS ADMINISTRATOR
NO LATER THAN JULY 13, 2007.**

C. I made the following sales of **Celebrity** common stock between **January 8, 2001** and **April 10, 2001**, inclusive:

Date(s) of Sale (List Chronologically; Month/Day/Year)	Number of Shares of Common Stock Sold	Sale Price Per Share of Common Stock	Amount Received*
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

*excluding commissions, taxes, and fees.

E. At the close of business on **April 10, 2001**, I owned _____ shares of **Celebrity** common stock (if none, write 0).

If you require additional space, attach extra schedules in the same format as above. Sign and print your name on each additional page.

PART IV: SUBMISSION TO JURISDICTION OF COURT AND ACKNOWLEDGMENTS

I (We) submit to the jurisdiction of the United States District Court for the Southern District of Florida, West Palm Beach Division, with respect to my claim and for purposes of enforcing the release in the Securities Litigation set forth herein. I (We) further acknowledge that I am (we are) bound by and subject to the terms of any judgment that may be entered in the Litigations. I (We) agree to furnish additional information to the Claims Administrator to support this claim if required to do so. I (We) have not submitted any other claim covering the same purchases of Spear & Jackson or Celebrity common stock during the Class Period and know of no other Person having done so on my behalf.

I (We) further acknowledge that I am (we are) making a claim on the Spear & Jackson Settlement Fund in the Securities Litigation and that by signing this Proof of Claim, I am (we are) agreeing to the terms of the Release, attached hereto as Attachment A.

PART V: CERTIFICATION

I (We) certify that the number shown on this form is my (our) correct TIN and that I am (we are) not subject to backup withholding under the provisions of Section 3406(a)(1)(c) of the Internal Revenue Code. **NOTE:** If you have been notified by the Internal Revenue Service that you are subject to backup withholding, please strike the language that you are not subject to backup withholding in the certification above. The Internal Revenue Service does not require your consent to any provision other than the certification required to avoid backup withholding.

I (We) hereby certify that I (we) have not assigned or transferred or purported to assign or transfer, voluntarily or involuntarily, any matter released pursuant to the Release or any other part or portion thereof.

I (We) hereby certify that I (we) have included information about all of my (our) transactions in Spear & Jackson and Celebrity common stock which occurred during the Relevant Time Periods.

UNDER THE PENALTIES OF PERJURY, I (WE) CERTIFY THAT ALL OF THE INFORMATION PROVIDED ON THIS FORM IS TRUE, CORRECT AND COMPLETE.

(Signature of Claimant)

(Type or print your name here)

(Signature of Joint Claimant, if any)

(Type or print your name here)

Capacity of person signing: _____ Date: _____
(e.g., Beneficial Purchaser, Executor, Administrator, Trustee, etc.)

ATTACHMENT A

RELEASE IN CONNECTION WITH THE SECURITIES LITIGATION

1. I hereby acknowledge full and complete satisfaction of, and do hereby fully, finally and forever settle, release and discharge from the Released Claims, each and all of the “Released Persons,” including each Defendant and each of their past or present directors, officers, employees, partners, members, principals, agents, insurers, co-insurers, reinsurers, controlling shareholders, attorneys, accountants or auditors, banks or investment banks, underwriters, associates, personal or legal representatives, predecessors, successors, parents, subsidiaries, divisions, joint ventures, assigns, spouses, heirs, related or affiliated entities, any entity in which a Defendant has a controlling interest, any members of their immediate families, or any trust of which any Defendant is the settlor or which is for the benefit of any Defendant and/or member(s) of his family.
2. “Defendants” means Spear & Jackson, Inc. (“Spear & Jackson” or the “Company”), Dennis Crowley (“Crowley”), and Sherb & Co. LLP (“Sherb”).
3. “Released Claims” shall collectively mean all claims (including “Unknown Claims” as defined below), demands, rights, liabilities and causes of action of every nature and description whatsoever, known or unknown, whether or not concealed or hidden, asserted or that might have been asserted in any forum, including, without limitation, claims for negligence, gross negligence, breach of duty of care and/or breach of duty of loyalty, fraud, breach of fiduciary duty, or violations of any state or federal statutes, rules or regulations, by the Lead Plaintiffs or Settlement Class Member against the Released Persons arising out of, based upon or related to both the purchase of Spear & Jackson common stock by any Settlement Class Member during the Class Period and the facts, transactions, events, occurrences, acts, disclosures, statements, omissions or failures to act which were or could have been alleged in the Litigation.¹ This is not intended to affect the rights of Settlement Class Members to participate in any recovery obtained by the SEC in connection with separate proceedings initiated against several of the Defendants.
4. “Unknown Claims” means any Released Claims which the Lead Plaintiffs or Settlement Class Members do not know or suspect to exist in his, her or its favor at the time of the release of the Released Persons which, if known by him, her or it, might have affected his, her or its settlement with and release of the Released Persons, or might have affected his, her or its decision not to object to this settlement.
5. This release shall be of no force or effect unless and until the Court approves the Stipulation of Settlement and the Stipulation of Settlement becomes effective on the Effective Date (as defined in the Stipulation of Settlement).

¹ Specifically excluded from the release is the pending action filed in Palm Beach County Circuit Court against Defendants asserting derivative claims, *Hapka v. Spear & Jackson, Inc., et al.*, Case No. CA005068 (Fla. 15th Cir. Ct. June 1, 2005).