TRADEMARK ASSIGNMENT

Electronic Version v1.1
Stylesheet Version v1.1

SUBMISSION TYPE:	NEW ASSIGNMENT
NATURE OF CONVEYANCE:	Release of Second Lien by Second Lien Lender

CONVEYING PARTY DATA

Name	Formerly	Execution Date	Entity Type
Wilmington Trust FSB		12/16/2010	commercial bank: DELAWARE

RECEIVING PARTY DATA

Name:	Fun Express, Inc.
Street Address:	5455 South 90th Street
City:	Omaha
State/Country:	NEBRASKA
Postal Code:	68127
Entity Type:	CORPORATION: NEBRASKA

PROPERTY NUMBERS Total: 2

Property Type	Number	Word Mark
Registration Number:	2234368	
Registration Number:	3694513	WHEN IT COMES TO FUN, WE'RE ALL BUSINESS

CORRESPONDENCE DATA

Fax Number: (212)909-6836
Correspondence will be sent via US Mail when the fax attempt is unsuccessful.
Phone: 212-909-6000
Email: trademarks@debevoise.com
Correspondent Name: Judith L. Church, Esq.
Address Line 1: 919 Third Avenue
Address Line 2: Debevoise & Plimpton LLP
Address Line 4: New York, NEW YORK 10022

ATTORNEY DOCKET NUMBER:	23120-1118
NAME OF SUBMITTER:	Judith L. Church
Signature:	/Judith L. Church/

CH $65.00 2234368

Date:	02/11/2011

Total Attachments: 116

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IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re:	**Chapter 11**
OTC HOLDINGS CORPORATION, *et al.*,[1]	**Case No. 10-12636 (BLS)**
Debtors.	**Jointly Administered**

FINDINGS OF FACT, CONCLUSIONS OF LAW AND ORDER CONFIRMING DEBTORS' FIFTH AMENDED JOINT PLAN OF REORGANIZATION UNDER CHAPTER 11 OF THE BANKRUPTCY CODE

The above-captioned debtors and debtors in possession (collectively, the "Debtors") having proposed and filed with this Court (i) the Debtors' Fifth Amended Joint Plan of Reorganization, dated December 13, 2010 (as the same may be further amended, supplemented or otherwise modified from time to time in accordance with the terms thereof, the "Plan")[2] [Docket No. 402], a copy of which is annexed hereto as Exhibit A, (ii) the first volume of the Plan Supplement, dated December 6, 2010 (as the documents contained therein have been or may be amended, supplemented or otherwise modified from time to time, the "First Plan Supplement") [Docket No. 384], (iii) the second volume of the Plan Supplement, dated December 7, 2010 [Docket No. 386] (as the documents contained therein have been or may be

[1] The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, are: OTC Holdings Corporation ("Holdings"), a Delaware corporation (0174); Oriental Trading Company, Inc. ("OTC"), a Delaware corporation (5603); OTC Investors Corporation ("Investors"), a Delaware corporation (0180); Fun Express, Inc. ("Fun Express"), a Nebraska corporation (7942); and Oriental Trading Marketing, Inc. ("Marketing"), a Nebraska corporation (0923). The location of the Debtors' corporate headquarters and the service address for all the Debtors is 5455 South 90th Street, Omaha, Nebraska 68127.

[2] Capitalized terms used but not defined in this Order have the meanings assigned to such terms in the Plan.

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amended, supplemented or otherwise modified from time to time, the "Second Plan Supplement" and, together with the First Plan Supplement, the "Plan Supplements"), (iv) the Disclosure Statement under 11 U.S.C. § 1125 in Support of Debtors' Third Amended Joint Plan of Reorganization, dated November 2, 2010 (the "Disclosure Statement") [Docket No. 263] and (v) Debtors' Motion Pursuant to 11 U.S.C. §§ 105, 1125, 1126 and 1127 and Fed. R. Bankr. P. 2002, 3003, 3018 and 3019 to Approve (I) Supplemental Disclosure and Supplemental Solicitation Procedures for Class 3 First Lien Claims, Class 4 Second Lien Claims and Class 8 Second Lien Guarantee Claims and (II) Supplemental Disclosure for Class 5 General Unsecured Claims, dated November 17, 2010 (the "Supplemental Procedures Motion") [Docket No. 321]; and the appropriate ballots for voting on the Plan, in the forms (i) attached as Exhibits 4-A to 4-F to that certain Order (I) Approving the Disclosure Statement and Notice Thereof; (II) Establishing Procedures for Solicitation and Tabulation of Votes to Accept or Reject the Debtors' Amended Joint Plan of Reorganization Including (A) Fixing the Voting Record Date, (B) Approving Solicitation Packages and Procedures for Distribution Thereof and (C) Approving Forms of Ballots and Establishing Procedures for Voting on the Plan; (III) Scheduling a Confirmation Hearing and Establishing Notice and Objection Procedures in Respect of Confirmation of the Plan; and (IV) Granting Related Relief, dated November 1, 2010 (the "Solicitation Procedures Order") [Docket No. 258] and (ii) attached as Exhibits I to III to that certain Order Granting Debtors' Motion, Pursuant to 11 U.S.C. §§ 105, 1125, 1126 and 1127 and Fed. R. Bankr. P. 2002, 3003, 3018 and 3019, to Approve (I) Supplemental Disclosure and Supplemental Solicitation Procedures for Class 3 First Lien Claims, Class 4 Second Lien Claims and Class 8 Second Lien Guarantee Claims and (II) Supplemental Disclosure for Class 5 General Unsecured Claims (the "Supplemental Procedures Order") [Docket No. 343] having been duly

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transmitted to holders of Claims entitled to vote on the Plan in compliance with the procedures approved by the Court pursuant to the Solicitation Procedures Order and the Supplemental Procedures Order (the "Solicitation Procedures") as set forth in the (i) Affidavit of Service of Kurtzman Carson Consultants LLC ("KCC") (and any supplements thereto), dated November 18, 2010 (the "Service Affidavit") [Docket No. 326], (ii) Affidavit of Service of KCC (and any supplements thereto), dated December 2, 2010 (the "Supplemental Service Affidavit") [Docket No. 372], and (iii) Affidavit of Michael J. Paque With Respect to the Tabulation of Votes on the Debtors' Fourth Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, dated December 13, 2010 (the "Paque Affidavit", and together with the Service Affidavit and the Supplemental Service Affidavit, the "Voting Affidavits") [Docket No. 404]; and the Court having approved the Disclosure Statement as containing "adequate information" (as defined in section 1125 of the Bankruptcy Code) pursuant to the Solicitation Procedures Order; and the following documents having been filed in support of confirmation of the Plan: (a) the Memorandum of Law in Support of Confirmation of Debtors' Fifth Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code, dated December 13, 2010 [Docket No. 406] and (b) the Declaration of Steven G. Mendlik in Support of Confirmation of the Debtors' Fifth Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, dated December 13, 2010 [Docket No. 405] (the "Mendlik Declaration", and together with the Voting Affidavits, the "Supporting Declarations"); and the following objections and responses to confirmation of the Plan having been filed (a) the Objection by the Internal Revenue Service, dated December 6, 2010 [Docket No. 375] and (b) Toys (NE) QRS 15-74, Inc's Reservation of Rights and Limited Objection to Confirmation of Debtors' Third Amended Joint Plan of Reorganization, dated December 9, 2010 [Docket No. 398]; and any and all responses or

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objections to confirmation of the Plan having been resolved, overruled or withdrawn prior to or during the hearing to consider confirmation of the Plan (the "Confirmation Hearing"); and the Court having held the Confirmation Hearing on December 16, 2010; and after due deliberation and sufficient cause appearing therefor; the Court hereby FINDS, DETERMINES AND CONCLUDES that:

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Findings and Conclusions. The findings and conclusions set forth herein and in the record of the Confirmation Hearing constitute the Court's findings of fact and conclusions of law pursuant to Rule 52 of the Federal Rules of Civil Procedure, as made applicable herein by Rules 7052 and 9014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). To the extent that any of the following findings of fact constitute conclusions of law, they are adopted as such. To the extent that any of the following conclusions of law constitute findings of fact, they are adopted as such.

2. Jurisdiction, Venue, Core Proceeding (28 U.S.C. §§ 157(b)(2), 1334(a)). The Court has jurisdiction over the Chapter 11 Cases pursuant to 28 U.S.C. § 1334. Confirmation of the Plan is a core proceeding pursuant to 28 U.S.C. § 157(b) and this Court has jurisdiction to enter a final order with respect thereto. The Debtors are eligible debtors under section 109 of the Bankruptcy Code. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The Debtors are proper plan proponents under section 1121(a) of the Bankruptcy Code.

3. Chapter 11 Petitions. On August 25, 2010 (the "Commencement Date"), each of the Debtors commenced with the Court a voluntary case under chapter 11 of title 11 of the United States Code, as amended (the "Bankruptcy Code"). The Debtors are authorized to continue to operate their businesses and manage their properties as debtors in possession

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pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. In accordance with an Order of this Court, dated August 26, 2010 [Docket No. 34], the Chapter 11 Cases are being jointly administered pursuant to Bankruptcy Rule 1015(b). On September 9, 2010, the United States Trustee for the District of Delaware (the "U.S. Trustee") appointed an official committee of unsecured creditors (as reconstituted from time to time, the "Committee").

4. Judicial Notice. The Court takes judicial notice of the docket of the Chapter 11 Cases maintained by the Clerk of the Court, including all pleadings and other documents filed, all orders entered and all evidence and arguments made, proffered or adduced at the hearings held before the Court during the pendency of the Chapter 11 Cases.

5. Burden of Proof. The Debtors have the burden of proving the elements of section 1129 of the Bankruptcy Code by a preponderance of the evidence. Each Debtor has met such burden.

6. Adequacy of Disclosure Statement. Pursuant to the Solicitation Procedures Order, the Court approved the Disclosure Statement and found, among other things, that the Disclosure Statement contained "adequate information" within the meaning of section 1125 of the Bankruptcy Code and authorized the Debtors to solicit acceptances of the Plan pursuant to the Solicitation Procedures.

7. Voting. As evidenced by the Voting Affidavits, votes to accept or reject the Plan have been solicited and tabulated fairly, in good faith and in a manner consistent with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules") and applicable nonbankruptcy law.

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8. Solicitation. The Plan, the Disclosure Statement, the Solicitation Procedures Order, the Supplemental Procedures Order, the ballots and the notice of the Confirmation Hearing were transmitted and served in compliance with the Bankruptcy Rules and the Local Rules. The forms of the ballots adequately address the particular needs of the Chapter 11 Cases and are appropriate for holders of Class 3 (First Lien Claims), Class 4 (Second Lien Claims), Class 5 (General Unsecured Claims), Class 7 (First Lien Guarantee Claims), Class 8 (Second Lien Guarantee Claims) and Class 9 (Holdings/Investors General Unsecured Claims) – the Classes of Claims entitled to vote to accept or reject the Plan. The period during which the Debtors solicited acceptances of the Plan was a reasonable period of time for holders of Claims to make an informed decision to accept or reject the Plan. The Debtors were not required to solicit votes from the holders of Class 1 (Priority Claims) and Class 2 (Other Secured Claims) as each of these Classes is unimpaired under the Plan and thus, deemed to accept the Plan. The Debtors were not required to solicit votes from the holders of Class 6 (Intercompany Claims) as the Debtors are deemed to have voted to accept the Plan pursuant to Section 4.6 of the Plan. Finally, the Debtors were not required to solicit votes from the holders of Class 10 (Interests) as such class will not receive any property, interest in property or distribution under the Plan and thus, is deemed to reject the Plan. As described in and as evidenced by the Voting Affidavits, the transmittal and service of the Plan, the Disclosure Statement, the Solicitation Procedures Order, the Supplemental Procedures Order, the ballots, the notice of the Confirmation Hearing and publication of such notice of the Confirmation Hearing (all of the foregoing, the "Solicitation") was timely, adequate and sufficient under the circumstances. The Solicitation of acceptances of the Plan complied with the Solicitation Procedures, was appropriate and adequate based upon the circumstances of the Debtors, was conducted in good faith, and was in

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compliance with the provisions of the Disclosure Statement, the Solicitation Procedures Order, the Supplemental Procedures Order, the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and any other applicable rules, laws and regulations. The Debtors and the New Companies, and their respective directors, officers, affiliates, members, managers, shareholders, partners, employees, attorneys, consultants, accountants, advisors, agents and representatives are entitled to the protections of section 1125(e) of the Bankruptcy Code.

9. Notice. As is evidenced by the Voting Affidavits, all parties required to be given notice of the Confirmation Hearing (including the deadline for filing and serving objections to confirmation of the Plan) have been given due, proper, timely and adequate notice in accordance with the Solicitation Procedures Order and the Supplemental Procedures Order in compliance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and applicable nonbankruptcy law and such parties have had an opportunity to appear and be heard with respect thereto. Moreover, as evidenced by the Affidavit of Publication of the Notice of (I) Approval of Disclosure Statement, (II) Deadline for Voting on Plan, (III) Hearing to Consider Confirmation of Plan and (IV) Deadline for Filing Objections to Confirmation of Plan in USA Today, dated November 8, 2010 [Docket No. 374], the Debtors published notice of the Confirmation Hearing in the national edition of USA Today on November 8, 2010. No other or further notice, solicitation or re-solicitation is required.

10. Plan Supplement. On December 6, 2010, the Debtors filed the First Plan Supplement, and on December 7, 2010, the Debtors filed the Second Plan Supplement, each in accordance with the Plan. All materials included in the Plan Supplements comply with the terms of the Plan and the filing and notice of such documents is good and proper in accordance with

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the Bankruptcy Code, the Bankruptcy Rules and the Local Rules and no other or further notice is or shall be required.

11. Modifications of the Plan. Modifications made to the Plan since the Solicitation, including the modifications contained in the December 13, 2010 version of the Plan attached hereto as Exhibit A, complied in all respects with sections 1122 and 1123 of the Bankruptcy Code as required under section 1127 of the Bankruptcy Code and Bankruptcy Rule 3019. The filing of the modified Plan with the Court and the disclosure of the Plan modifications on the record at or prior to the Confirmation Hearing constitutes due and sufficient notice of such modifications, and the Court hereby finds that such modifications are non-material and do not require the re-solicitation of any Class.

12. Acceptance of the Plan. As evidenced by the Voting Affidavits, pursuant to section 1124 and 1126 of the Bankruptcy Code, all Impaired Classes (as defined herein) entitled to vote on the Plan have accepted the Plan.

13. Plan's Compliance with the Bankruptcy Code (11 U.S.C. § 1129(a)(1)). The Plan complies with all applicable provisions of the Bankruptcy Code, thereby satisfying section 1129(a)(1) of the Bankruptcy Code.

(a) Proper Classification (11 U.S.C. §§ 1122, 1123(a)(1)). In addition to DIP Facility Claims, Administrative Claims and Priority Tax Claims, all of which need not be classified, Article 3 of the Plan classifies ten Classes of Claims and Interests. The Claims and Interests placed in each Class are substantially similar to the other Claims and Interests, as the case may be, in each such Class. Valid business, factual and legal reasons exist for separately classifying the various Classes of Claims and Interests created under the Plan, and such Classes do not unfairly discriminate between holders of Claims and Interests and such classification

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allows each Class of impaired creditors the opportunity to cast meaningful votes on the Plan. Accordingly, the Debtors' classification of Claims and Interests does not prejudice the rights of holders of such Claims or Interests, is reasonable and appropriate and thus, is consistent with the requirements of section 1122(a) of the Bankruptcy Code. The Plan therefore satisfies sections 1122 and 1123(a)(1) of the Bankruptcy Code.

(b) Specified Unimpaired Classes (11 U.S.C. § 1123(a)(2)). Article 4 of the Plan specifies that Class 1 (Priority Claims) and Class 2 (Other Secured Claims) (collectively, the "Unimpaired Classes") are unimpaired under the Plan within the meaning of section 1124 of the Bankruptcy Code, thereby satisfying section 1123(a)(2) of the Bankruptcy Code.

(c) Specified Treatment of Impaired Classes (11 U.S.C. § 1123(a)(3)). Article 4 of the Plan designates Class 3 (First Lien Claims), Class 4 (Second Lien Claims), Class 5 (General Unsecured Claims), Class 6 (Intercompany Claims), Class 7 (First Lien Guarantee Claims), Class 8 (Second Lien Guarantee Claims), Class 9 (Holdings/Investors General Unsecured Claims) and Class 10 (Interests) (collectively, the "Impaired Classes") as impaired within the meaning of section 1124 of the Bankruptcy Code and specifies the treatment of the Claims and Interests in those Classes, thereby satisfying section 1123(a)(3) of the Bankruptcy Code.

(d) No Discrimination (11 U.S.C. § 1123(a)(4)). The Plan provides for the same treatment for each Claim or Interest in each Class unless the holder of a particular Claim or Interest has agreed to a less favorable treatment of such Claim or Interest, thereby satisfying section 1123(a)(4) of the Bankruptcy Code.

(e) Implementation of the Plan (11 U.S.C. § 1123(a)(5)). The Plan and the various documents and agreements contemplated thereby or contained in the Plan Supplements

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provide adequate and proper means for the implementation of the Plan, thereby satisfying section 1123(a)(5) of the Bankruptcy Code, including, without limitation, (i) the formation of the New Companies; (ii) the transfer of assets from OTC to New OTC (including the transfers described in Section 5.2(a) of the Plan which are deemed to occur by operation of the Plan immediately prior to such transfer of assets from OTC to New OTC) in exchange for the assumption of certain liabilities, the New Securities and the New Term Loan Cash Consideration or the New Term Loans, as applicable; (iii) the substantive consolidation of certain Debtors; (iv) the entry into the Exit Facility and the issuance of the New Term Loans by the New Companies on the Effective Date; (v) the cancellation of the existing securities; (vi) the authorization to adopt the Management Incentive Plan; (vii) the appointment of the board of directors of the New Companies; and (vii) the authorization for any necessary or optional corporate action.

(f) Prohibition on Issuance of Non-Voting Securities (11 U.S.C. § 1123(a)(6)). The Plan does not provide for the issuance of non-voting equity securities and the certificates of incorporation and the article of organization of the New Companies will prohibit the issuance of non-voting equity securities. Accordingly, the Plan satisfies section 1123(a)(6) of the Bankruptcy Code.

(g) Designation of Directors and Officers (11 U.S.C. § 1123(a)(7)). Section 5.5 of the Plan contains provisions with respect to the manner of selection of the directors and the officers of the New Companies that are consistent with the interests of creditors, equity security holders and with public policy, thereby satisfying section 1123(a)(7) of the Bankruptcy Code.

(h) Impairment/Unimpairment of Classes of Claims and Interests (11 U.S.C. § 1123(b)(1)). As permitted by section 1123(b)(1) of the Bankruptcy Code, Article 4 of the Plan

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designates (i) Class 1 (Priority Claims) and Class 2 (Other Secured Claims) as unimpaired and (ii) Class 3 (First Lien Claims), Class 4 (Second Lien Claims), Class 5 (General Unsecured Claims), Class 6 (Intercompany Claims), Class 7 (First Lien Guarantee Claims), Class 8 (Second Lien Guarantee Claims), Class 9 (Holdings/Investors General Unsecured Claims) and Class 10 (Interests) as impaired.

(i) Assumption and Assignment/Rejection of Executory Contracts and Unexpired Leases (11 U.S.C. § 1123(b)(2)). Sections 6.1 and 6.2 of the Plan govern the assumption and assignment and rejection of executory contracts and unexpired leases pursuant to section 365(b) of the Bankruptcy Code. These provisions of the Plan are permitted by section 1123(b)(2) of the Bankruptcy Code.

(j) Settlement of Claims and Causes of Action (11 U.S.C. § 1123(b)(3)(A)). The settlements or compromises under the Plan of, among other things, causes of action subject to the releases provided in Article 10 of the Plan, are a valid exercise of the Debtors' business judgment, are fair, reasonable and in the best interests of the Debtors' estates and therefore, are consistent with section 1123(b)(3)(A) of the Bankruptcy Code.

(k) Retention of Claims and Interests (11 U.S.C. § 1123(b)(3)(B)). (i) The preservation of claims under the Plan against third parties on account of, and causes of action owed to or in favor of, the Debtors, including claims, rights or causes of action arising under the Bankruptcy Code, for enforcement solely and exclusively by and at the discretion of New OTC and its subsidiaries and (ii) the revesting of such claims and causes of action in New OTC and its subsidiaries are consistent with section 1123(b)(3)(B) of the Bankruptcy Code.

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(l) Sale of All or Substantially All Assets (11 U.S.C. § 1123(b)(4)). The transactions set forth in Section 5.2 of the Plan are considered "sales" and such sales are consistent with section 1123(b)(4) of the Bankruptcy Code.

(m) Modification of Creditor Rights (11 U.S.C. § 1123(b)(5))). The Plan is consistent with section 1123(b)(5) of the Bankruptcy Code as it modifies the rights of holders of certain claims while it leaves unaffected the rights of holders of other claims.

(n) Other Plan Provisions (11 U.S.C. § 1123(b)(6)). The other provisions of the Plan are appropriate and consistent with the applicable provisions of the Bankruptcy Code, thereby satisfying section 1123(b)(6) of the Bankruptcy Code.

(1) Releases, Exculpations and Injunctions. The Court has jurisdiction under 28 U.S.C. § 1334 to approve the releases, exculpations and injunctions set forth in Article 10 of the Plan. Pursuant to sections 105, 524, 1123, 1129 and 1141 and all other applicable provisions of the Bankruptcy Code and applicable non-bankruptcy law, the releases, exculpations and injunctions set forth in Article 10 of the Plan are approved as the record in the Chapter 11 Cases and the evidence presented in the Supporting Declarations and at the Confirmation Hearing established that such provisions (i) confer substantial benefits on the Debtors' estates, (ii) are integral to the Plan and necessary to the reorganization and the realization of the substantial value for all creditors provided under the Plan, (iii) are fair, equitable and reasonable, (iv) have been approved by the holders of Claims in the Impaired Classes entitled to vote on the Plan and (v) are in the best interests of the Debtors, their estates and all parties in interest. Moreover, the releases by the Holders of Claims are on a consensual basis and such Holders received sufficient notice of the releases. The exculpations do not extinguish the liability of third parties but only set a standard of care of willful misconduct or

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fraud for acts and omissions arising out of the Chapter 11 Cases. The injunctions are narrowly tailored to enforce the releases and exculpations granted under the Plan.

(2) Substantive Consolidation. The substantive consolidation of the assets and liabilities of OTC, Fun Express and Marketing and the substantive consolidation of the assets and liabilities of Holdings and Investors are appropriate, will streamline the claim adjudication and distribution process without causing harm to any creditors and, accordingly, are approved.

(3) Securities Laws Exemption. The securities laws exemption provided under Section 14.17 of the Plan is appropriate and consistent with section 1145 of the Bankruptcy Code.

14. The Debtors' Compliance with the Bankruptcy Code (11 U.S.C. § 1129(a)(2)). The Debtors have complied with the applicable provisions of the Bankruptcy Code. Specifically:

(a) The Debtors have complied with all applicable provisions of the Bankruptcy Code except as otherwise provided or permitted by orders of the Court; and

(b) In transmitting the Plan, the Plan Supplements, the Disclosure Statement, the Solicitation Procedures Order, the Supplemental Procedures Motion, the Supplemental Procedures Order, the ballots and related documents and notices and in soliciting and tabulating the votes on the Plan, the Debtors have complied with the applicable provisions of the Bankruptcy Code, including sections 1125 and 1126, the Bankruptcy Rules, the Local Rules, applicable nonbankruptcy law, the Solicitation Procedures Order and the Supplemental Procedures Order.

15. Plan Proposed in Good Faith (11 U.S.C. § 1129(a)(3)). The Debtors have proposed the Plan (including all documents necessary to effectuate the Plan) in good faith and

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not by any means forbidden by law, thereby satisfying section 1129(a)(3) of the Bankruptcy Code. The Debtors' good faith is evident from the facts and record of the Chapter 11 Cases, the Disclosure Statement, the Supplemental Procedures Motion, the Supporting Declarations and the record of the Confirmation Hearing and other proceedings held in the Chapter 11 Cases, including the Debtors' efforts to confer with and involve each of their major creditor constituencies in formulating the Plan from the beginning of the Debtors' restructuring process and throughout the Chapter 11 Cases. The Plan, including all documents necessary to effectuate the Plan, was developed and negotiated at arms' length among the Debtors, the First Lien Steering Committee, the Second Lien Steering Committee and the Committee. The Plan was pr[illegible] the legitimate and honest purpose of maximizing the value of the Debtors' estates an[illegible]ws [illegible]editors to realize the highest possible recoveries under the circumstances.

16. Payment for Services or Costs and Expenses (11 U.S.C. § 1129(a)(4)). Pursuant [illegible]essionals requesting compensation or reimbursement of Professional Fee Claims must file with the Court and serve pursuant to the notice provisions of the Interim Compensation Order an application for final allowance of compensation and reimbursement of expenses no later than forty-five (45) days after the Effective Date. The Plan provides that all applications for final allowance of compensation and reimbursement of expenses are subject to the approval of the Court and only the Professional Fee Claims that are approved by the Court shall be owed and required to be paid under the Plan. Therefore, the Plan satisfies section 1129(a)(4) of the Bankruptcy Code.

17. Directors, Officers and Insiders (11 U.S.C. § 1129(a)(5)). The Debtors have complied with section 1129(a)(5) of the Bankruptcy Code. The identity and affiliations of the persons proposed to serve as the initial directors of New Holdco and the officers of the New

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Companies after the Effective Date have been fully disclosed in the First Plan Supplement, and the appointment to, or continuance in, such offices of such persons is consistent with the interests of holders of Claims and Interests and with public policy. In addition, the Debtors have disclosed in the First Plan Supplement the identity and compensation of any insiders to be retained or employed by the New Companies. Lastly, the First Plan Supplement provides that pursuant to Section 5.4 of the Plan, on the Effective Date immediately following the consummation of the transactions contemplated by Section 5.2(b) of the Plan, each Debtor will dissolve and therefore, none of the Debtors will have any director or officer and nor will the Debtors employ or retain any insider. Accordingly, the Debtors have satisfied the requirements of section 1129(a)(5) of the Bankruptcy Code.

18. No Rate Changes (11 U.S.C. § 1129(a)(6)). The Plan does not provide for rate changes by any of the New Companies. Thus, section 1129(a)(6) of the Bankruptcy Code is not applicable to the Plan.

19. Best Interest of Creditors (11 U.S.C. § 1129(a)(7)). The Plan satisfies section 1129(a)(7) of the Bankruptcy Code. The liquidation analysis provided in the Disclosure Statement, including the methodology used and estimations and assumptions made therein, and the other evidence related thereto that was proffered or adduced at the Confirmation Hearing, (i) are persuasive and credible as of the dates such analysis or evidence was prepared, presented, proffered or adduced, (ii) have not been challenged, (iii) are based upon reasonable and sound assumptions and (iv) establish that each holder of an impaired Claim or Interest either has accepted the Plan or will receive or retain under the Plan on account of such Claim or Interest property of a value, as of the Effective Date, that is not less than the amount that such holder would receive or retain if the Debtors were liquidated under chapter 7 of the Bankruptcy Code on

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such date. Therefore, the Plan satisfies the requirements of section 1129(a)(7) of the Bankruptcy Code.

20. Acceptance by Certain Classes (11 U.S.C. § 1129(a)(8)). Holders of Claims in Class 1 (Priority Claims) and Class 2 (Other Secured Claims) are unimpaired under the Plan and therefore, conclusively presumed to have accepted the Plan in accordance with section 1126(f) of the Bankruptcy Code. Class 3 (First Lien Claims), Class 4 (Second Lien Claims), Class 5 (General Unsecured Claims), Class 6 (Intercompany Claims), Class 7 (First Lien Guarantee Claims), Class 8 (Second Lien Guarantee Claims) and Class 9 (Holdings/Investors General Unsecured Claims) have voted to accept the Plan in accordance with section 1126(c) of the Bankruptcy Code. Holders of Class 10 (Interests) are not entitled to receive or retain any property on account of their Interests under the Plan and, therefore, are deemed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code. Nonetheless, as found and determined in paragraph 29 below, pursuant to section 1129(b) of the Bankruptcy Code, the Plan may be confirmed over the deemed rejection of Class 10 because the Plan does not discriminate unfairly and is fair and equitable with respect to such Class.

21. Treatment of DIP Facility Claims, Administrative Claims, Priority Tax Claims and Other Priority Claims (11 U.S.C. § 1129(a)(9)). The treatment of DIP Facility Claims pursuant to Section 2.1 of the Plan and the treatment of Administrative Claims (other than Professional Fee Claims) pursuant to Section 2.2 of the Plan satisfy the requirements of section 1129(a)(9)(A) of the Bankruptcy Code. The treatment of Priority Tax Claims pursuant to Section 2.4 of the Plan satisfies the requirements of section 1129(a)(9)(C) of the Bankruptcy Code. The treatment of Other Priority Claims pursuant to Section 4.1 of the Plan satisfies the requirements of section 1129(a)(9)(B) of the Bankruptcy Code. There are no holders of Secured

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Claims that would otherwise meet the description of an unsecured claim of a governmental unit under section 507(a)(8) of the Bankruptcy Code but for the secured status of such claim. Therefore, section 1129(a)(9)(D) of the Bankruptcy Code is inapplicable to the Plan. Accordingly, the Plan satisfies the requirements of section 1129(a)(9) of the Bankruptcy Code.

22. Acceptance by Impaired Class (11 U.S.C. § 1129(a)(10)). All Impaired Classes entitled to vote have voted to accept the Plan by the requisite majorities, determined without including any acceptance of the Plan by any insider, thereby satisfying the requirements of section 1129(a)(10) of the Bankruptcy Code.

23. Feasibility (11 U.S.C. § 1129(a)(11)). The information in the Plan, the Plan Supplements, the Disclosure Statement and the Supporting Declarations, the evidence in the record and the evidence proffered or adduced at the Confirmation Hearing (i) are persuasive and credible, (ii) have not been challenged, and (iii) establish that the Plan is feasible because the Plan provides a feasible means of reorganization and operation, through which it can be reasonably expected that the New Companies will be able to maintain sufficient liquidity and capital resources, make all necessary capital expenditures, satisfy their obligations and continue operations on a going-forward basis on and after the Effective Date and that confirmation of the Plan is not likely to be followed by the liquidation or the need for further financial reorganization of the New Companies. The Plan therefore satisfies the requirements of section 1129(a)(11) of the Bankruptcy Code.

24. Payment of Fees (11 U.S.C. § 1129(a)(12)). Section 14.12 of the Plan provides that all fees payable under Chapter 123 of 28 U.S.C. § 1930 as determined by the Court at the Confirmation Hearing shall be paid by New OTC on the Effective Date, thereby satisfying the requirements of section 1129(a)(12) of the Bankruptcy Code.

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25. No Retiree Benefit Plans (11 U.S.C. § 1129(a)(13)). As the Debtors do not have retiree benefit plans, section 1129(a)(13) of the Bankruptcy Code is not applicable to the Plan.

26. No Domestic Support Obligations (11 U.S.C. §1129(a)(14)). The Debtors are not required by a judicial or administrative order or by statute to pay a domestic support obligation. Accordingly, section 1129(a)(14) of the Bankruptcy Code is inapplicable to the Plan.

27. Debtors Are Not Individuals (11 U.S.C. 1129(a)(15)). The Debtors are not individuals and accordingly, section 1129(a)(15) of the Bankruptcy Code is inapplicable to the Plan.

28. No Applicable Nonbankruptcy Law Regarding Transfers (11 U.S.C. § 1129(a)(16)). Each Debtor is a moneyed, business or commercial corporation and accordingly, section 1129(a)(16) of the Bankruptcy Code is inapplicable to the Plan.

29. Fair and Equitable; No Unfair Discrimination (11 U.S.C. § 1129(b)). No Impaired Class receiving a distribution under the Plan voted to reject the Plan. The only Impaired Class that is deemed to have rejected the Plan is Class 10 (Interests). The Plan does not discriminate unfairly against Class 10 because such class differs in legal nature and priority from all other classes of claims against the Debtors and the Plan merely effectuates the priorities set forth in the Bankruptcy Code. The Plan is fair and equitable with respect to Class 10 as required by section 1129(b) of the Bankruptcy Code because there is no class junior to such Class, and no holder of a Claim in a Class senior to such Class is receiving more than 100% recovery on account of such Claim. Thus, the Plan may be confirmed notwithstanding the deemed rejection of the Plan by Class 10.

30. Only One Plan (11 U.S.C. § 1129(c)). The Plan is the only plan filed in each of the Chapter 11 Cases and accordingly, section 1129(c) of the Bankruptcy Code is inapplicable.

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31. Principal Purpose of the Plan (11 U.S.C. § 1129(d)). The principal purpose of the Plan is not the avoidance of taxes or the avoidance of the application of section 5 of the Securities Act of 1933, as amended (the "Securities Act"), and no governmental entity has objected to the confirmation of the Plan on such grounds. The Plan, therefore, satisfies the requirements of section 1129(d) of the Bankruptcy Code.

32. Good Faith Solicitation (11 U.S.C. § 1125(e)). Based on the record before the Court in the Chapter 11 Cases, including evidence proffered, adduced and presented at the Confirmation Hearing, the Debtors and the New Companies and their respective successors, predecessors, control persons, members, officers, directors, employees and agents and their respective attorneys, financial advisors, investment bankers, accountants and other professionals retained by such persons, to the extent applicable, (i) have acted in "good faith" within the meaning of section 1125(e) of the Bankruptcy Code in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and any applicable non-bankruptcy law, rule or regulation governing the adequacy of disclosure in connection with all their respective activities relating to the solicitation of acceptances of the Plan and their participation in the activities described in section 1125 of the Bankruptcy Code and (ii) shall be deemed to have participated in good faith and in compliance with the applicable provisions of the Bankruptcy Code in the offer, issuance, sale or purchase of any securities under the Plan and therefore, are not, and on account of such solicitation or participation will not be, liable at any time for the violation of any applicable law, rule or regulation governing the solicitation of acceptances or rejections of the Plan or the offer, issuance, sale or purchase of the securities under the Plan, and are entitled to the protections afforded by section 1125(e) of the Bankruptcy

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Code and, to the extent such parties are listed therein, the exculpation provisions set forth in Section 10.5 of the Plan.

33. Satisfaction of Confirmation Requirements. Based upon the foregoing, the Plan satisfies the requirements for confirmation set forth in section 1129 of the Bankruptcy Code.

34. Implementation. All documents necessary to implement the Plan, including those contained or contemplated in the Plan Supplements, and all other relevant and necessary documents have been negotiated in good faith and at arms' length and shall, upon completion of documentation and execution, be valid, binding and enforceable agreements and not be in conflict with any federal or state law.

35. Good Faith. The Debtors, the New Companies and all of their respective officers, directors, agents, financial advisers, attorneys, employees, equity holders, members, affiliates and representatives will be acting in good faith if they proceed to (i) consummate the Plan and the agreements, settlements, transactions and transfers contemplated thereby and (ii) take any action authorized or directed by this Order.

36. Retention of Jurisdiction. Notwithstanding the entry of this Order or the occurrence of the Effective Date, the Court shall retain jurisdiction over the Chapter 11 Cases and any of the proceedings arising from, or relating to, the Chapter 11 Cases pursuant to section 1142 of the Bankruptcy Code and 28 U.S.C. § 1334 to the fullest extent permitted by the Bankruptcy Code and other applicable law, including, without limitation, such jurisdiction as is necessary to ensure that the purpose and intent of the Plan are carried out, including the matters set forth in Section 12.1 of the Plan and section 1142 of the Bankruptcy Code.

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ORDER

ACCORDINGLY, IT IS HEREBY ORDERED, ADJUDGED, DECREED AND DETERMINED THAT:

1. Findings of Fact and Conclusions of Law. The above-referenced findings of fact and conclusions of law are hereby incorporated by reference as though fully set forth herein.

2. Notice of the Confirmation Hearing. Notice of the Confirmation Hearing complied with the terms of the Solicitation Procedures Order and the Supplemental Procedures Order, was appropriate and sufficient based upon the circumstances of the Chapter 11 Cases, and was in compliance with the provisions of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules.

3. Solicitation. The solicitation of votes on the Plan complied with the Solicitation Procedures, was appropriate and sufficient based upon the circumstances of the Chapter 11 Cases, and was in compliance with the provisions of the Solicitation Procedures Order, the Supplemental Procedures Order, the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and applicable nonbankruptcy law.

4. Ballots. The forms of ballots annexed to the Solicitation Procedures Order and the Supplemental Procedures Order are in compliance with Bankruptcy Rule 3018, conform to Official Form No. 14, and are approved in all respects.

5. Exemption From Securities Laws. The issuance of the New Holdco Common Stock and the New Warrants on the Effective Date (and the New Holdco Common Stock for which such New Warrants are exercisable) and any other securities issued pursuant to the Plan and any subsequent sales, resales or transfers or other distributions of any such securities shall be authorized under section 1145 of the Bankruptcy Code and shall be exempt from any federal or

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state securities laws registration requirements as of the Effective Date without any further act or action by any Person. The New Companies shall be deemed successors or affiliates of the Debtors under section 1145 of the Bankruptcy Code.

6. Confirmation of the Plan. The Plan and each of its provisions shall be, and hereby are, confirmed under section 1129 of the Bankruptcy Code and the Debtors are authorized to implement the Plan in accordance with its terms. The documents contained in or contemplated by the Plan Supplements (including, without limitation, the Plan Documents) are authorized and approved. The terms of the Plan, including the Plan Supplements, are incorporated by reference into and are an integral part of this Order.

7. Objections. All objections to, responses to, and statements and comments, if any, in opposition to, the Plan or the Disclosure Statement, respectively, other than those withdrawn with prejudice in their entirety prior to, or on the record at, the Confirmation Hearing, shall be, and hereby are, overruled in their entirety with prejudice for the reasons stated on the record.

8. Corporate Actions.

(a) On the Effective Date, all actions contemplated by the Plan and the Plan Supplements shall be deemed authorized, approved and, to the extent taken prior to the Effective Date, ratified in all respects (subject to the provisions of the Plan), including, without limitation, all of the transactions contemplated by Article 5 of the Plan. Each of the matters provided for under the Plan involving the corporate structure of any Debtor or any New Company and any other transaction reasonably necessary to facilitate the consummation of the Plan shall be deemed to have occurred and shall be in effect pursuant to the Bankruptcy Code, and shall be authorized, approved and, to the extent taken prior to the Effective Date, ratified in all respects without any requirement of further action by the shareholders or the directors of any of the

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Debtors or any New Company pursuant to the appropriate provisions of the General Corporation Law of the State of Delaware or the Nebraska Business Corporation Act, as applicable, and section 1142(b) of the Bankruptcy Code. On the Effective Date, the appropriate officers of the Debtors and the New Companies are authorized and directed to execute and to deliver the Plan Documents and any other agreements, documents and instruments contemplated by the Plan or the Plan Documents in the name and on behalf of the Debtors or the New Companies, and to take such actions as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan or to otherwise comply with applicable law.

(b) From and after the Effective Date, New OTC shall be entitled, and be authorized without any further documentation or any action of any Person, to take such actions as it may deem necessary or advisable to close the Chapter 11 Cases.

9. New Board. The election of the New Board as set forth in the First Plan Supplement (as modified before the Confirmation Hearing) is hereby approved. Following the Effective Date, the New Board shall be elected in accordance with the New Holdco Governing Documents. The New Board shall appoint directors of the New Companies other than New Holdco (acting directly or indirectly through the boards of its direct and indirect subsidiaries) to serve in their respective capacities after the Effective Date until replaced or removed in accordance with each New Company's respective governing documents. The New Board is authorized to serve, is duly qualified and shall be empowered to act as permitted by applicable non-bankruptcy law on the Effective Date.

10. Binding Effect. On or after entry of this Order, and subject to the occurrence of the Effective Date, the provisions of the Plan shall bind the Debtors, the New Companies, all holders of Claims and Interests (irrespective of whether such Claims or Interests are impaired

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under the Plan or whether the holders of such Claims or Interests accepted, rejected or are deemed to have accepted or rejected the Plan), any and all non-Debtor parties to executory contracts and unexpired leases with any of the Debtors, any other party in interest in the Chapter 11 Cases, and the respective heirs, executors, administrators, successors or assigns, if any, of any of the foregoing.

11. Restructuring Transactions. On the Effective Date, the transfers of assets by any Debtor contemplated by the Plan (including, without limitation, the Asset Transfer) (i) are or will be legal, valid and effective transfers of property, (ii) vest or will vest in the transferee (including, without limitation, New OTC and its subsidiaries) good title to such property free and clear of all Claims, Interests and Liens, except those provided for in the Plan or this Order, (iii) do not or will not constitute fraudulent conveyances under any applicable law and (iv) do not and will not subject any of the Debtors, any of the New Companies or property so transferred to any liability by reason of such transfer under applicable law or any theory of law including, without limitation, any theory of successor or transferee liability.

12. Vesting of Assets. Except as otherwise provided in the Plan or in this Order, on the Effective Date, pursuant to section 1141 of the Bankruptcy Code, without any further action, New OTC and its subsidiaries shall be vested with all of the Transferred Assets, free and clear of all Claims, Liens and Interests, and may operate their businesses and may use, acquire or dispose of their assets free of any restrictions imposed by the Bankruptcy Code or by the Court. Except as otherwise expressly provided in the Plan or this Order, all claims against third parties on account of, and all causes of action owed to or in favor or, any Debtor (including, without limitation, any claims, rights or causes of action arising under sections 510, 542, 543, 544, 547, 548, 549, 550, 551 and 553 of the Bankruptcy Code) are hereby preserved, retained for

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enforcement solely and exclusively by and at the discretion of New OTC and its subsidiaries and are revested in New OTC and its subsidiaries on the Effective Date. Any recoveries realized by New OTC and its subsidiaries from the assertion of any such claims or causes of action shall be the sole property of New OTC and its subsidiaries. The New Companies shall be deemed representatives of the estates under section 1123(b) of the Bankruptcy Code.

13. Authorization and Issuance of New Securities.

(a) Subject to and in compliance with the Plan and any applicable Plan Document, (i) the New Holdco Governing Documents, the New Midco Governing Documents, the New OTC Governing Documents and the Fun Express LLC Governing Documents shall be authorized and shall become effective on the Effective Date, (ii) New Holdco shall issue on the Effective Date the number of shares of the New Holdco Common Stock referenced in the First Plan Supplement, (iii) New Holdco shall issue on the Effective Date the New Warrants and (iv) New Holdco shall reserve shares of New Holdco Common Stock for distributions pursuant to the Management Incentive Plan and for issuance upon the exercise of the New Warrants.

(b) On the Effective Date, New Holdco shall execute the Registration Rights Agreement and the Stockholders Agreement and all Persons receiving New Securities under the Plan shall become parties to and be bound by the terms of the Registration Rights Agreement and the Stockholders Agreement regardless of whether any such Person actually executes the Registration Rights Agreement and the Stockholders Agreement. New Holdco will enter into the New Warrant Agreement for the benefit of the Persons receiving the New Warrants under the Plan. On the Effective Date, New Holdco shall execute the New Warrant Agreement, and all Persons receiving the New Warrants under the Plan shall become parties to and be bound by the

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terms of the New Warrant Agreement, regardless of whether any such Person actually executes the New Warrant Agreement.

14. Cancellation of Old Securities and Agreements.

(a) As of the Effective Date, (i) all Old Securities shall be deemed automatically canceled and deemed void and of no further force or effect, without any further action on the part of any Person, and (ii) the Debtors' obligations under such Old Securities shall be deemed discharged.

(b) On the Effective Date, the DIP Facility Agreement, each instrument, document and agreement executed by the Debtors in connection with the DIP Facility Agreement, the First Lien Credit Agreement, the "Loan Documents" as defined under the First Lien Credit Agreement, the Second Lien Credit Agreement, the "Loan Documents" as defined under the Second Lien Credit Agreement and the Mezzanine Loan Agreement shall be deemed canceled, discharged, terminated and of no further force and effect; provided, however, that (a) any obligations of the DIP Lenders under the DIP Facility Agreement to indemnify the DIP Agent that are expressly stated to survive the payment in full of the DIP Facility Claims shall so survive, (b) any obligations of the First Lien Lenders under the First Lien Credit Agreement to indemnify the First Lien Agent that are expressly stated to survive the payment in full of the First Lien Claims shall so survive and (c) any obligations of the Second Lien Lenders under the Second Lien Credit Agreement to indemnify the Second Lien Agent that are expressly stated to survive the payment in full of the Second Lien Claims shall so survive. Notwithstanding the foregoing, such cancellation shall not impair the rights of any Holder of a First Lien Claim, a First Lien Guarantee Claim, a Second Lien Claim, a Second Lien Guarantee Claim or a Mezzanine Claim to receive distributions on account of such Claim under the terms of the Plan.

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Except for the exculpation contemplated by Section 10.5 of the Plan and to the extent set forth in the first two sentences of Section 10.6 of the Plan, nothing herein or in the Plan shall constitute a waiver or modification of any party's rights and obligations under the Intercreditor Agreement, which shall remain in full force and effect notwithstanding the confirmation and consummation of the Plan.

15. Cancellation of Liens. Except as otherwise provided in the Plan, on the Effective Date, any Lien securing any Secured Claim, including, without limitation, any Liens created under the DIP Facility Agreement or the DIP Order, shall be deemed released, and the Holder of such Secured Claim shall be authorized and directed to release any collateral or other property of any Debtor (including, without limitation, any cash collateral) held by such Person and to take such actions as may be requested by such Debtor to evidence the release of such Lien, including, without limitation, the execution, delivery and filing or recording of such releases as may be requested by such Debtor.

16. Waiver of Subordination Rights and Rights under the Intercreditor Agreement. The distribution pursuant to the Plan of (a) New Warrants to any Holder of a Class 4 Claim, (b) the Second Lien Expense Reimbursement Amount to the Second Lien Agent and/or the members of the Second Lien Steering Committee and (c) Holdings Cash to any Holder of a Class 8 Claim, if applicable, shall not be subject to levy, garnishment, attachment, turnover, claim or other legal process by any Holder of a Class 3 Claim or a Class 7 Claim under the Intercreditor Agreement. On the Effective Date, each Holder of a Claim (a) by virtue of the acceptance of the Plan by the requisite majority in number and amount of members in its Class, (b) by virtue of the acceptance or deemed acceptance of the Plan by such Holder or (c) by the acceptance by such Holder of any distribution made or consideration given under the Plan,

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waives and relinquishes (i) any and all rights arising under any subordination agreements or applicable law, including, without limitation, section 510 of the Bankruptcy Code, relating to the payment or distributions of consideration made or to be made under the Plan to any other Holder of a Claim against any Debtor and (ii) any claims related to or arising under the Intercreditor Agreement existing on or prior to the Effective Date. Notwithstanding the foregoing, and except for the exculpation contemplated by Section 10.5 of the Plan and to the extent set forth in the first two sentences of Section 10.6 of the Plan, nothing herein or in the Plan shall constitute a waiver or modification of any party's rights and obligations under the Intercreditor Agreement, which shall remain in full force and effect notwithstanding confirmation and consummation of the Plan.

17. Compromise of Controversies. In consideration for the distributions and other benefits provided under the Plan, the provisions of the Plan constitute a good faith compromise and settlement of all claims and controversies resolved under the Plan and the entry of this Order shall constitute the Court's approval of such compromise and settlement under Bankruptcy Rule 9019.

18. Assumption and Assignment or Rejection of Contracts and Leases. As set forth in Section 6.1 of the Plan, except as otherwise provided in the Plan, all executory contracts and unexpired leases that exist between any Debtor and any Person shall be deemed assumed by the Debtors and, except as set forth in Section 6.4 of the Plan, either (i) in the case of each Debtor other than Fun Express, assigned to New OTC on the Effective Date or (ii) in the case of Fun Express, assigned to Fun Express LLC on the Effective Date, unless such contracts or leases (a) were assumed or rejected, or renegotiated and either assumed or rejected on renegotiated terms, pursuant to an order of the Court entered prior to the Effective Date, (b) were entered into

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by the Debtors during the pendency of the Chapter 11 Cases, (c) are subject to a motion to reject, or a motion to approve renegotiated terms and to assume or reject on such renegotiated terms, that has been filed and served prior to the Effective Date or (d) are set forth in a schedule, as an executory contract or unexpired lease to be rejected, filed by the Debtors as part of the First Plan Supplement (as revised prior to the Confirmation Date). Entry of this Order shall constitute approval, pursuant to sections 365 and 1123 of the Bankruptcy Code, of the assumption and assignment or rejection of executory contracts and unexpired leases as provided for in the Plan. All executory contracts and unexpired leases assumed and assigned as provided for in the Plan shall, upon assignment to New OTC or Fun Express LLC (as the case may be) or any subsequent assignment to any subsidiary thereof, be valid, binding and in full force and effect and enforceable by New OTC or Fun Express LLC (as the case may be) or such subsidiary in accordance with their respective terms (except as otherwise modified by the provisions of the Plan or by any order of the Court), notwithstanding any provision of any executory contract or unexpired lease (including those of the type described in sections 365(b)(2) and 365(f) of the Bankruptcy Code) or other legal restriction that prohibits, restricts or conditions such assignment or transfer.

19. Cure Payments; Rejection Damage Claims.

(a) All cure payments that may be required under section 365(b)(1) of the Bankruptcy Code in connection with the assumption and assignment of an executory contract or an unexpired lease under Section 6.1.1 of the Plan shall be made on the Effective Date, as soon as practicable thereafter or as otherwise agreed to by the counterparty whose executory contract or unexpired lease is being assumed. In the event of a dispute regarding (i) the amount of any cure payment, (ii) the ability of New OTC or Fun Express LLC (as the case may be) or any

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subsidiary thereof to provide "adequate assurance of future performance" (within the meaning of section 365 of the Bankruptcy Code) under the contract or lease to be assumed and assigned or (iii) any other matter pertaining to the assumption and assignment of an executory contract or an unexpired lease, New OTC, Fun Express LLC or such subsidiary, as the case may be, shall make such cure payment or provide such assurance, as required, in accordance with any Final Orders of the Court or upon such other terms as the parties to such executory contract or unexpired lease may otherwise agree.

(b) A Claim under an executory contract or an unexpired lease that has been rejected shall constitute a Class 2 Claim, if secured, or a Class 5 Claim, if unsecured. All Claims arising out of the rejection of executory contracts and unexpired leases hereunder must be filed within thirty (30) days after the date of entry of an order of the Court approving such rejection. Any Claims not filed within such time shall be forever barred from assertion against the Debtors and their estates and the New Companies.

20. La Vista Lease. On the Confirmation Date, but subject to the occurrence of the Effective Date, the Debtors will assume the Amended and Restated Lease Agreement, dated as of March 23, 2006 (as amended, the "Lease"), by and between Toys (NE) QRS 15-74, Inc., as landlord ("Landlord"), and Oriental Trading Company, Inc., and assign the Lease to New OTC in accordance with the Plan. The subsequent assignment of the Lease, if any, must be in accordance with the terms of the Lease. Any dispute concerning Landlord's right to cure payments pursuant to section 365 of the Bankruptcy Code shall be resolved in accordance with Section 6.1.2 of the Plan.

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21. Conditions to Effective Date. The Plan shall not become effective unless and until the conditions set forth in Section 11.2 of the Plan have been satisfied or waived pursuant to Section 11.3 of the Plan.

22. Administrative Claims Bar Date. Except as otherwise provided in the Plan, unless previously filed, requests for payment of Administrative Claims (other than Professional Fee Claims) must be filed and served on New OTC and its counsel no later than thirty (30) days after the Effective Date, provided that, Administrative Claims (other than Professional Fee Claims) representing a liability incurred by any Debtor in the ordinary course of its businesses during the Chapter 11 Cases shall be paid in accordance with the terms and conditions of the particular transactions and agreements relating to such liability without the need to file or serve any request for payment of such Administrative Claims. Objections to such requests must be filed and served on New OTC and its counsel and the requesting party by the later of (i) 90 days after the Effective Date and (ii) 60 days after the filing of the applicable request for payment of Administrative Claims. New OTC may request (and the Court may grant) an extension of such deadline by filing a motion with the Court, based on a reasonable exercise of its business judgment. A motion seeking to extend the deadline to object to any Administrative Claim shall not be deemed an amendment to the Plan. Holders of Administrative Claims that are required to file and serve a request for payment of such Administrative Claims under this Order and that do not file and serve such a request by such date will be forever barred from asserting such Administrative Claims against the Debtors, their estates, the New Companies or their respective property, and such Administrative Claims will be deemed barred as of the Effective Date.

23. Professional Fee Claims. Professionals requesting compensation or reimbursement of Professional Fee Claims or otherwise required to file fee applications by order

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of the Court for services rendered prior to the Effective Date must file with the Court and serve pursuant to the notice provisions of the Interim Compensation Order an application for final allowance of compensation and reimbursement of expenses (the "Final Fee Application") no later than forty-five (45) days after the Effective Date. Notice of a hearing (the "Final Fee Hearing") on the Final Fee Applications shall be provided in accordance with the Bankruptcy Rules and the Local Rules. All such Final Fee Applications will be subject to the approval of the Court and only the Professional Fee Claims that are approved by the Court will be owed and required to be paid under the Plan.

24. Objections to Final Fee Applications. All objections to any Final Fee Application shall be filed with the Court, together with proof of service thereof, and served upon the applicant and the Notice Parties (as defined in the Interim Compensation Order), so as to be received not later than 4:00 p.m. (New York time), on the date that is five (5) Business Days prior to the Final Fee Hearing.

25. Post-Effective Date Fees and Expenses. From and after the Effective Date, the Debtors, the Committee and the New Companies shall be authorized to employ and pay any professional, in the ordinary course of business without the necessity for any notice to or approval by the Court.

26. Discharge. Except as otherwise expressly provided in the Plan or this Order, upon the occurrence of the Effective Date, each Debtor shall be discharged, effective immediately, from any Claim and any "debt" (as that term is defined in section 101(11) of the Bankruptcy Code), and each Debtors' liability in respect thereof shall be extinguished completely, whether reduced to judgment or not, liquidated or unliquidated, contingent or noncontingent, asserted or unasserted, fixed or not, matured or unmatured, disputed or

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undisputed, legal or equitable, known or unknown, that arose from any agreement of any Debtor entered into or obligation of any Debtor incurred before the Confirmation Date, or from any conduct of any Debtor prior to the Confirmation Date, or that otherwise arose before the Confirmation Date, including, without limitation, all interest accrued and expenses incurred, if any, on any such debts, whether such interest accrued or such expenses were incurred before or after the Commencement Date, and including, without limitation, any liability of a kind specified in sections 502(b), 502(h) and 502(i) of the Bankruptcy Code, whether or not a proof of claim was filed or is deemed filed under section 501 of the Bankruptcy Code, such Claim is allowed under section 502 of the Bankruptcy Code or the holder of such Claim has accepted the Plan.

27. Binding Release and Exculpation Provisions. All release and exculpation provisions embodied in the Plan, including, without limitation, those contained Article 10 of the Plan, are approved in their entirety and shall be effective and binding on all Persons to the extent provided therein.

28. Payment of Statutory Fees. All fees payable pursuant to 28 U.S.C. § 1930 shall be paid by New OTC when due pursuant to such Section 1930 until the entry of a final decree or the conversion or dismissal of the Chapter 11 Cases.

29. Exit Facility and the New Term Loans. No later than 5 Business Days prior to the proposed Effective Date, the Debtors shall (i) file with the Court and serve on the U.S. Trustee and those parties who have requested notice pursuant to Bankruptcy Rule 2002 in these chapter 11 cases (collectively, the "Notice Parties"), by hand delivery or overnight courier, copies of the loan agreement evidencing the Exit Facility and the loan agreement or indenture evidencing the New Term Loans, substantially in their final forms, (ii) submit to the Court and deliver to (1) counsel to the Committee, (2) the U.S. Trustee, (3) counsel to the First Lien Agent and (4)

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counsel to the Second Lien Agent, on a confidential basis (with access restricted for clauses (1), (3) and (4) to such counsel and the financial advisors to such parties), by hand delivery or overnight courier, copies of any fee letters in respect of the Exit Facility and the New Term Loans, substantially in their final forms (the "Fee Letters") and (iii) file with the Court and serve on the Notice Parties, by hand delivery or overnight courier, a certification of the Debtors to the effect that nothing in the Exit Facility Documents, the New Term Loan Documents or the Fee Letters modifies the Plan (as confirmed by this Order) in a manner that adversely changes the treatment of the Claim of any Holder. Each Notice Party will have until 4:00 p.m. (New York time) on the Business Day that is three Business Days following service of the foregoing items listed in clauses (i) through (iii) above (the "Objection Deadline") to (a) file a written objection with the Court contesting the accuracy of the Debtors' certification with respect to the Exit Facility Documents, the New Term Loan Documents and the Fee Letters (an "Objection") and (b) serve the Objection on counsel to the Debtors and the other Notice Parties so that it is received by each of these parties on or before the Objection Deadline. If no Objection is timely filed and served in accordance with the procedure set forth above, the Exit Facility Documents, the New Term Loan Documents and the Fee Letters are deemed approved in accordance with the provisions of this Order and the following provisions of this paragraph 29 shall apply thereto without the need for a hearing or further order, and the Debtors and the New Companies are authorized to undertake, without further approval of the Court, any and all acts and actions required to implement the Exit Facility and the New Term Loans pursuant to the terms of the Exit Facility Documents, the New Term Loan Documents and the Fee Letters. If any Objection contesting the accuracy of the Debtors' certification with respect to the Exit Facility Documents, the New Term Loan Documents and the Fee Letters is timely filed and served in accordance with

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the procedure set forth above, (i) the Objection shall be heard by the Court at a hearing (telephonic or otherwise) on shortened notice of not more than 2 Business Days and (ii) the following provisions of this paragraph 29 shall not be applicable to such Exit Facility Document, New Term Loan Document or Fee Letter unless and until such Exit Facility Document, New Term Loan Document or Fee Letter is approved by the Court:

(a) Upon diligent inquiry, the Debtors have determined that the Exit Facility and the New Term Loans constitute the best financing alternatives available to the Debtors. The closing of the Exit Facility and the New Term Loans is necessary to the consummation of the Plan and the operation of the New Companies. The terms of the Exit Facility Documents, the New Term Loan Documents and the Fee Letters have been negotiated in good faith and on an arms' length basis, without intent to hinder, delay or defraud any creditor of the Debtors or the New Companies and each party thereto may rely on the provisions of this Order in closing thereon. The terms and conditions of the Exit Facility Documents, the New Term Loan Documents and the Fee Letters are fair and reasonable, reflect the Debtors' exercise of prudent business judgment consistent with their fiduciary duties, are supported by reasonably equivalent value and fair consideration and are in the best interests of the Debtors' estates and their creditors. The execution, delivery and performance by the Debtors or the New Companies, as the case may be, of any Exit Facility Documents, New Term Loan Documents and Fee Letters, and compliance by the Debtors or the New Companies, as the case may be, with the terms thereof are authorized by, and will not conflict with, the terms of the Plan and this Order. The Exit Facility Documents, the New Term Loan Documents and the Fee Letters shall constitute legal, valid, binding and authorized obligations of the Debtors and the New Companies, as the case may be, enforceable in accordance with their terms, and will not conflict with any federal or state law.

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The financial accommodations to be extended pursuant to the Exit Facility Documents and the New Term Loan Documents are being extended in good faith, for legitimate business purposes, are reasonable and shall not be subject to recharacterization for any purposes whatsoever. All fees, costs and expenses paid or to be paid by the Debtors or the New Companies pursuant to the Exit Facility Documents, the New Term Loan Documents and the Fee Letters, including any fees and expenses payable to rating agencies, are hereby ratified and approved as reasonable.

(b) The Exit Facility Documents, the New Term Loan Documents and the Fee Letters and their respective terms and provisions (including any amendments, modifications and supplements to the documents included in the First Plan Supplement) are approved. Each of the Debtors and the New Companies, as the case may be, is authorized to undertake, without further approval of the Court, any and all acts and actions required to implement the Exit Facility Documents, the New Term Loan Documents and the Fee Letters, including without limitation, executing, delivering, filing or recording the Exit Facility Documents, the New Term Loan Documents and the Fee Letters, and no vote of any board or shareholder of the Debtors shall be required with respect thereto except as expressly contemplated or required by any Exit Facility Document or New Term Loan Document. The parties to the Exit Facility Documents, the New Term Loan Documents and the Fee Letters are authorized and empowered to take such steps and to execute such instruments and documents as may be necessary or required to assist in the implementation of all transactions contemplated thereby. As of the Effective Date, the liens and security interests securing the Exit Facility and the New Term Loans shall constitute duly perfected liens and security interests upon the assets of the New Companies (with the relative priorities of the liens and security interests provided for in the Exit Facility Documents and the New Term Loan Documents, including any applicable intercreditor agreement) not subject to

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any other lien or security interest (except to the extent expressly permitted under the Exit Facility Documents and the New Term Loan Documents), and shall be deemed to be legal, valid, enforceable and perfected. The New Companies and any agent or trustee party to the Exit Facility Documents and the New Term Loan Documents, in accordance with the terms thereof, are authorized to make all filings and recordings, to obtain all governmental approvals and consents or to take any other action necessary or desirable to create and perfect such liens and security interests under the provisions of the applicable state, federal or other law. Neither the obligations arising under or in connection with the Exit Facility Documents, the New Term Loan Documents and the Fee Letters, nor the respective liens and security interests securing the same, shall constitute a preferential transfer or fraudulent conveyance under applicable federal or state laws and will not subject the agents, trustees, lenders, purchasers or assignees thereunder to any liability by reason of incurrence of such obligation or grant of such liens or security interests under applicable federal or state laws, including, but not limited to, successor or transferee liability. In the event that an order dismissing any of the Chapter 11 Cases is at any time entered, the liens and security interests securing the Exit Facility and the New Term Loans shall not be affected and shall continue in full force and effect in all respects and shall maintain their respective priorities and perfected status as provided in the applicable Exit Facility Documents and the New Term Loan Documents (including any applicable intercreditor agreement executed in connection therewith) until all obligations in respect thereof shall have been indefeasibly paid and satisfied in full in cash.

(c) The Debtors, in consultation with the First Lien Steering Committee, shall use reasonable best efforts to obtain the New Term Loans from New Term Loan Third Party Lenders. In the event that the New Term Loans cannot be obtained from New Term Loan Third

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Party Lenders on terms reasonably acceptable to the Debtors and the First Lien Steering Committee, then the New Term Loans shall be issued to the First Lien Lenders. If the New Term Loans are issued to the First Lien Lenders, on the Effective Date the New Companies shall execute the New Term Loan Documents, as applicable, and Holders of Class 3 Claims shall become parties to and bound by the terms of the New Term Loan Documents, regardless of whether any such Holder actually executes the New Term Loan Documents.

(d) If the New Term Loans are provided by the New Term Loan Third Party Lenders, then (i) on the Effective Date, the New Companies are authorized and directed to execute the New Term Loan Documents, as applicable, and (ii) each holder of a Class 3 Claim shall receive its pro rata share of the New Term Loan Cash Consideration, as set forth in the Plan.

30. Director and Officer Liability Insurance Policies. Pursuant to Section 6.4 of the Plan, as of the Effective Date, the Debtors shall assume all of the insurance policies for directors' and officers' liability maintained by the Debtors as of the Commencement Date, including the negotiated run off of such directors' and officers' liability policies maintained by the Debtors, pursuant to section 365(a) of the Bankruptcy Code.

31. IRS Claims. Notwithstanding any provision to the contrary in the Plan, this Order and any implementing Plan documents (collectively, the "Documents"), nothing shall: (1) affect the ability of the Internal Revenue Service (the "IRS") to pursue any non-debtors to the extent allowed by non-bankruptcy law for any liabilities that may be related to any federal tax liabilities owed by the Debtors or the Debtors' estates; (2) affect the rights of the IRS to assert setoff and recoupment and such rights (if any) are expressly preserved; (3) discharge any claim of the IRS described in 11 U.S.C. Section 1141(d)(6); (4) require the IRS to file a claim for post-petition taxes pursuant to 11 U.S.C. Section 503(b)(1)(B), (C) and (D); and (5) bind the IRS to the

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provisions set forth in Section 7.9 of the Plan. To the extent the allowed IRS Priority Tax Claims (including any penalties, interest or additions to tax entitled to priority under the Bankruptcy Code) are not paid in full in cash on the Effective Date, the allowed IRS Priority Tax Claims shall be paid in no less frequent than equal quarterly payments over a five year period commencing on the Effective Date with interest to accrue at the rate and method set forth in 26 U.S.C. Sections 6621 and 6622. Moreover, notwithstanding any provision to the contrary in the Documents, the Debtors and the New Companies agree that they will file, or cause to be filed, all required federal tax returns in accordance with the provisions of the Internal Revenue Code and (1) the IRS will not be bound by any characterizations, for tax purposes, of any transaction as set forth in the Documents; (2) the IRS shall not be bound by any characterizations, for tax purposes of any valuation of any property as set forth in the Documents; and (3) they shall comply with the provisions of the Internal Revenue Code.

32. Compliance with Tax Requirements. The Debtors, the New Companies and the Distribution Agent shall comply with all withholding and reporting requirements imposed by federal, state or local taxing authorities in connection with making distributions pursuant to the Plan. With respect to any Person from whom a tax identification number, certified tax identification number or other Tax information required by law to avoid withholding has not been received by the Debtors, the New Companies or the Distribution Agent, the Debtors, the New Companies or the Distribution Agent may, at their sole option, withhold the amount required to be withheld out of the Cash, the New Term Loans and, if applicable, the New Term Loan Cash Consideration, or the New Securities distributable to such Person and distribute the balance to such Person or decline to make any distribution to such Person until the applicable Tax information is received.

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33. Exemption from Transfer Taxes. Pursuant to section 1146(a) of the Bankruptcy Code, any transfer from a Debtor to a New Company or to any other entity in accordance with, in contemplation of, or in connection with the Plan or pursuant to: (a) the Asset Transfer or the Fun Express Asset Transfer, (b) the issuance, transfer or exchange of the New Term Loans or the New Securities under or in connection with the Plan, (c) the creation or recording of public record of any mortgage, deed of trust or other security interest, (d) the making or assignment of any lease or sublease or (e) the making or delivery of any deed or other instrument of transfer under, in furtherance of, or in connection with the Plan, including any merger agreements or agreements of consolidation, deeds, bill of sale or assignments executed in connection with any of the transactions contemplated under the Plan, shall not be subject to any document recoding tax, stamp tax, conveyance fee, sales or use tax, intangibles or similar tax, mortgage tax, stamp act, real estate transfer tax, mortgage recording tax, Uniform Commercial Code filing or recording fee or other similar Tax or governmental assessment. The appropriate state or local governmental officials or agents are hereby directed to forego the collection of any such Tax or governmental assessment and to accept for filing and recordation any of the foregoing instruments or other documents without the payment of any such Tax or governmental assessment. The Asset Transfer and the Fun Express Asset Transfer shall qualify as occasional or casual sales for the purposes of Nebraska sales and use Taxes and Iowa sales and use Taxes.

34. Distribution Agent. The Distribution Agent as designated by the Debtors shall be New OTC.

35. Distribution Record Date. The Distribution Record Date shall be the Confirmation Date, provided that, the Distribution Record Date with respect to the Holders of Claims in Class 3 (First Lien Claims) and Class 7 (First Lien Guarantee Claims) shall be

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January 7, 2011 unless the First Lien Agent otherwise notifies the Holders of such Claims of an alternative Distribution Record Date.

36. Distributions. Pursuant to the terms and provisions of the Plan, the Distribution Agent shall make the distributions to holders of Claims specified in the Plan on the applicable Distribution Date.

37. Documents, Mortgage and Instruments. Each federal, state, commonwealth, local, foreign or other governmental agency is hereby authorized to accept any and all documents, mortgages, and instruments necessary or appropriate to effectuate, implement or consummate the transactions contemplated by the Plan and this Order.

38. Governmental Approvals Not Required. This Order shall constitute all approvals and consents, if any, required by the laws, rules or regulations of any state or other governmental authority with respect to the implementation or consummation of the Plan and any documents, instruments or agreements and any amendments or modifications thereto and any acts referred to in, or contemplated by, the Plan.

39. Reversal/Stay/Modification/Vacatur of Order. Except as otherwise provided in this Order, if any or all of the provisions of this Order are hereafter reversed, modified, vacated or stayed by subsequent order of the Court or any other court, such reversal, stay, modification or vacatur shall not affect the validity or enforceability of any act, obligation, indebtedness, liability, priority or lien incurred or undertaken by the Debtors or the New Companies, as applicable, prior to the effective date of such reversal, stay, modification or vacatur. Notwithstanding any such reversal, stay, modification or vacatur of this Order, any such act, obligation, indebtedness, liability, priority or lien incurred or undertaken pursuant to, or in reliance on, this Order prior to

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the effective date of such reversal, stay, modification or vacatur shall be governed in all respects by the provisions of this Order and the Plan.

40. Dissolution of the Debtors. On the Effective Date immediately following the consummation of the transactions contemplated by Section 5.2(b) of the Plan, each Debtor is authorized to take such actions as are required by applicable law to dissolve. Such dissolution shall be effective pursuant to this Order without any action by the stockholders or directors of any of the Debtors, and this Order shall constitute the plan of distribution required under Delaware law and any equivalent document required under Nebraska law.

41. Conflicts Between Order and Plan. The provisions of the Plan and this Order shall be construed in a manner consistent with each other so as to effect the purpose of each; provided, however, that, if there is determined to be any inconsistency between any Plan provision and any provision of this Order that cannot be so reconciled, then solely to the extent of such inconsistency, the provisions of this Order shall govern and any provision of this Order shall be deemed a modification of the Plan and shall control and take precedence.

42. Modifications. The Debtors or the New Companies may, with the prior consent of the First Lien Steering Committee, apply to the Court, pursuant to section 1127 of the Bankruptcy Code, to modify the Plan or waive any of the conditions thereto. The Debtors or the New Companies may, with the prior consent of the First Lien Steering Committee, apply to the Court to remedy defects or omissions in the Plan or this Order or to reconcile inconsistencies in the Plan, the Plan Supplements or this Order. A Holder of a Claim that has voted to accept the Plan shall be deemed to accept the Plan as altered, amended or modified so long as such alteration, amendment or modification does not adversely change the treatment of the Claim of such Holder. Otherwise, the Debtors or the New Companies may, with the prior consent of the

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First Lien Steering Committee, alter, amend or modify the treatment of Claims if the Holders of the Claims that have voted to accept the Plan agree or consent to such alteration, amendment or modification, or as ordered by this Court. For the avoidance of doubt, the Debtors shall have the right, with the prior consent of the First Lien Steering Committee, to alter, amend or modify any Plan Supplement or Plan Document at any time prior to the Effective Date.

43. Provisions of Plan and Order Nonseverable and Mutually Dependent. The provisions of the Plan and this Order, including the findings of fact and conclusions of law set forth herein, are nonseverable and mutually dependent.

44. Governing Law. Except to the extent that the Bankruptcy Code, the Bankruptcy Rules or other federal law shall be applicable, or to the extent an exhibit to the Plan, any Plan Supplement or any Plan Document provides otherwise (in which case the governing law specified therein shall be applicable to such document), the rights, duties and obligations arising under the Plan shall be governed by, and construed and enforced in accordance with, the laws of the State of New York, without giving effect to the principles of conflicts of law thereof to the extent that the application of the law of another jurisdiction would be required thereby.

45. Applicable Nonbankruptcy Law. Pursuant to sections 1123(a) and 1142(a) of the Bankruptcy Code, the provisions of this Order, the Plan and related documents or any amendments or modifications thereto shall apply and be enforceable notwithstanding any nonbankruptcy law otherwise applicable.

46. Waiver of Filings. Any requirement under section 521 of the Bankruptcy Code or Bankruptcy Rule 1007 obligating the Debtors to file any list, schedule or statement with the Court or the U.S. Trustee (except for monthly operating reports or any other post-confirmation reporting obligation to the U.S. Trustee, including quarterly reports which shall be filed by New

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OTC after the Effective Date), is hereby waived as to any such list, schedule or statement not filed as of the Effective Date.

47. Notice of Order. In accordance with Bankruptcy Rules 2002 and 3020(c), as soon as reasonably practicable after the Effective Date, the New Companies shall serve notice of the entry of this Order, substantially in the form annexed hereto as Exhibit B, to all known parties who hold a Claim or Interest, the Committee and the U.S. Trustee. Such notice is hereby approved in all respects and shall be deemed good and sufficient notice of entry of this Order. Such notice shall have the effect of an order of the Court and shall be a recordable instrument notwithstanding any contrary provision of applicable non-bankruptcy law.

48. Substantial Consummation. On the Effective Date, the Plan shall be deemed to be substantially consummated under sections 1101 and 1127 of the Bankruptcy Code.

49. Committee. Except as otherwise provided in the following sentence, on the Effective Date, the Committee shall cease to exist and its members, employees or agents (including, without limitation, attorneys, investment bankers, financial advisers, accountants and other professionals) shall be released and discharged from any further authority, duties, responsibilities and obligations relating to, arising from, or in connection with the Committee. The Committee shall continue to exist after such date solely with respect to (a) all applications filed pursuant to sections 330 and 331 of the Bankruptcy Code seeking payment of fees and expenses incurred by any professional, (b) any appeals of this Order and (c) the evaluation and prosecution of objections to, and resolution or reconciliation of, Class 5 Claims as set forth in the Plan. The New Companies shall provide the Committee with reasonable access to the Debtors' books and records for the purpose of evaluating and prosecuting objections to, or resolving or reconciling, Class 5 Claims.

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50. Further Documents and Action. The Debtors and the New Companies shall execute, and are authorized to file with the Court, such agreements and other documents (on terms reasonably satisfactory to the First Lien Steering Committee), take or cause to be taken such action, and deliver such documents or information as may be necessary or appropriate to effect and further evidence the terms and conditions of the Plan and to consummate the transactions and transfers contemplated by the Plan. The Debtors and the New Companies, and all other parties, shall execute any and all documents and instruments that must be executed under or in connection with the Plan in order to implement the terms of the Plan or to effectuate the distributions under the Plan, provided that such documents and instruments are reasonably acceptable to such party or parties.

51. Restrictions on Certain Persons Owning Old Securities. (a) Any Person owning any Old Securities that is treated as a "5-percent shareholder" within the meaning of Section 382 of the Internal Revenue Code of 1986, as amended, shall be enjoined from conveying, assigning, selling, transferring or otherwise disposing of any Old Securities (including, without limitation, granting an option with respect to such Old Securities) to any Person at any time prior to the Effective Date and (b) any Person owning any Old Securities that is treated as a "50-percent shareholder" within the meaning of such Section 382 shall be enjoined from abandoning, or claiming a worthless stock deduction with respect to, any Old Securities held by such Person (or otherwise treating such Old Securities as worthless for U.S. federal income tax purposes) during or with respect to any taxable year of such Person ending prior to the Effective Date. Conveying, assigning, abandoning, selling, transferring or otherwise disposing of any Old Securities or claiming any worthless stock deduction with respect to any Old Securities or treating any Old

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Securities as worthless in any Tax Return in violation of Section 14.18 of the Plan shall be null and void ab initio.

52. Waiver of Stay. Any stay of this Order provided by any Bankruptcy Rule (including Bankruptcy Rule 3020(e)), whether for fourteen (14) days or otherwise, is hereby waived and this Order shall be effective and enforceable immediately upon its entry.

53. No Waiver. The failure to specifically include any particular provision of the Plan in this Order will not diminish the effectiveness of such provision nor constitute a waiver thereof, it being the intent of the Court that the Plan is confirmed in its entirety and incorporated herein by this reference.

Dated: December 16, 2010
Wilmington, Delaware

/s/
THE HONORABLE BRENDAN L. SHANNON
UNITED STATES BANKRUPTCY JUDGE

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Exhibit A

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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	:	**Chapter 11**
OTC HOLDINGS CORPORATION, *et al.*,[1]	:	**Case No. 10-12636 (BLS)**
Debtors.	:	**Jointly Administered**

DEBTORS' FIFTH AMENDED JOINT PLAN OF REORGANIZATION

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COUNSEL FOR DEBTORS AND DEBTORS IN POSSESSION

Dated: Wilmington, Delaware
December 13, 2010

[1] The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: OTC Holdings Corporation, a Delaware corporation (0174); OTC Investors Corporation, a Delaware corporation (0180); Oriental Trading Company, Inc., a Delaware corporation (5603); Fun Express, Inc., a Nebraska corporation (7942); and Oriental Trading Marketing, Inc., a Nebraska corporation (0923). The location of the Debtors' corporate headquarters and the service address for all the Debtors is 5455 South 90th Street, Omaha, Nebraska 68127.

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INTRODUCTION

OTC Holdings Corporation, OTC Investors Corporation, Oriental Trading Company, Inc., Fun Express, Inc. and Oriental Trading Marketing, Inc., each a debtor and a debtor in possession in the above-captioned Chapter 11 cases, hereby propose the following Fifth Amended Joint Plan of Reorganization pursuant to Chapter 11 of Title 11 of the Bankruptcy Code.

ARTICLE 1

DEFINITIONS AND RULES OF CONSTRUCTION

As used herein, the following terms shall have the respective meanings specified below. All capitalized terms used herein and not otherwise defined have the meanings assigned to them in the Bankruptcy Code and in the Bankruptcy Rules. Wherever from the context it appears appropriate, each term stated in either the singular or the plural shall include both the singular and the plural and pronouns stated in the masculine, feminine or neuter gender shall include the masculine, feminine and neuter. Unless otherwise specified, all Section or Article references in the Plan are to the respective Section or Article of the Plan. The words "herein," "hereof," "hereto," "hereunder" and other words of similar import refer to the Plan as a whole and not to any particular Section, sub-section or clause contained in the Plan. The rules of construction contained in Section 102 of the Bankruptcy Code shall apply to the construction hereof.

1.1 "Administrative Claim" means any Claim against any Debtor for an administrative expense of the kind described in Section 503(b) of the Bankruptcy Code and entitled to priority pursuant to Section 507(a) of the Bankruptcy Code, including, without limitation, the actual and necessary costs and expenses of preserving the Estate of any Debtor incurred after the commencement of the Chapter 11 Cases, Professional Fee Claims and fees, if any, due to the United States Trustee under 28 U.S.C. § 1930(a)(6).

1.2 "Allowed Claim" means any Claim to the extent that it has not been withdrawn, paid in full or otherwise deemed satisfied in full and proof of which has been filed on or before the applicable deadline by which a proof of Claim must be filed as established by an order of the Bankruptcy Court (or, if not filed by such deadline, any Claim filed with leave of the Bankruptcy Court after notice and a hearing), or, if no proof of Claim is filed, which Claim has been or hereafter is listed by the Debtors on the Schedules as liquidated in amount, not disputed and not contingent and, in all cases, a Claim (or any portion thereof) as to which no objection to allowance or request for estimation has been interposed on or before the Effective Date or the expiration of such other applicable period of limitation fixed by the Plan, the Bankruptcy Code, the Bankruptcy Rules or the Bankruptcy

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Court or as to which any objection to its allowance has been withdrawn, settled or has been denied by a Final Order or resolved by any other method approved by the Bankruptcy Court; provided that any Claim that is expressly allowed in a liquidated amount in the Plan, including, without limitation, the DIP Facility Claims pursuant to Section 2.1 hereof, the First Lien Claims pursuant to Section 3.3 hereof, the Second Lien Claims pursuant to Section 3.4 hereof, the First Lien Guarantee Claims pursuant to Section 3.7 hereof, the Second Lien Guarantee Claims pursuant to Section 3.8 hereof and the Mezzanine Claims pursuant to Section 3.9 hereof, shall be an Allowed Claim. Unless otherwise specified in the Plan or in the Final Order allowing such Claim, "Allowed Claim" does not include interest on the amount of such Claim maturing or accruing from and after the Commencement Date, or any punitive or exemplary damages, or any fine, penalty or forfeiture.

1.3 "Asset Transfer" has meaning prescribed in Section 5.2(b)(1) of the Plan.

1.4 "Assumed Liabilities" means (a) all of the obligations of any Debtor under the Plan to make payments in Cash to Holders of Allowed Claims; (b) all of the obligations of any Debtor under the Plan to pay Cure Amounts; (c) all of the obligations of any Debtor under any executory contract or unexpired lease assumed by any Debtor and assigned to New OTC (or Fun Express LLC) pursuant to the Plan; and (d) all obligations expressly assumed or payable by any New Company pursuant to the Plan.

1.5 "Bankruptcy Code" means the Bankruptcy Reform Act of 1978, as set forth in Title 11 of the United States Code, 11 U.S.C. §§ 101 et seq., as now in effect or hereafter amended.

1.6 "Bankruptcy Court" means the United States Bankruptcy Court for the District of Delaware having jurisdiction over the Chapter 11 Cases and, to the extent of any reference made under 28 U.S.C. § 157, the unit of such District Court under 28 U.S.C. § 151.

1.7 "Bankruptcy Rules" means the Federal Rules of Bankruptcy Procedure promulgated pursuant to 28 U.S.C. § 2075, as now in effect or hereinafter amended, together with the local rules of the Bankruptcy Court.

1.8 "Business Day" means any day, other than a Saturday, a Sunday or a "legal holiday," as defined in Bankruptcy Rule 9006(a).

1.9 "Cash" means currency of the United States of America and cash equivalents, including, but not limited to, bank deposits, immediately available or cleared checks, drafts, wire transfers and other similar forms of payment.

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1.10 "Chapter 11 Cases" means the Chapter 11 cases commenced by the Debtors on the Commencement Date and pending before the Bankruptcy Court.

1.11 "Claim" means any claim against any Debtor within the meaning of Section 101(5) of the Bankruptcy Code.

1.12 "Class" means each class of Claims or Interests established pursuant to Article 3 of the Plan.

1.13 "Class 5 Cash Amount" means Cash in the amount of $1,100,000.

1.14 "Class 5 Claim Administration Expenses" means the costs and expenses incurred after the Effective Date by or on behalf of the Committee in connection with the evaluation and prosecution of objections to, or resolution or reconciliation of, Class 5 Claims pursuant to the Plan, which costs and expenses shall be payable solely from the Class 5 Cash Amount.

1.15 "Class 5 Distribution Amount" means Cash in an amount equal to (x) the Class 5 Cash Amount minus (y) the amount of the Class 5 Claim Administration Expenses paid or reserved pursuant to Section 7.1 of the Plan; provided that any amount so reserved that is not used to pay Class 5 Administration Expenses on or before the final Distribution Date in respect of the Class 5 Distribution Amount shall be distributed to Holders of Allowed Claims in Class 5 pursuant to and in accordance with Section 4.5(a) of the Plan.

1.16 "Committee" means the official committee of unsecured creditors appointed on September 9, 2010 in the Chapter 11 Cases pursuant to Section 1102 of the Bankruptcy Code, as constituted from time to time.

1.17 "Commencement Date" means August 25, 2010, the date on which each Debtor filed its voluntary petition for relief under Chapter 11 of the Bankruptcy Code.

1.18 "Confirmation Date" means the date on which the clerk of the Bankruptcy Court enters the Confirmation Order on the docket of the Bankruptcy Court.

1.19 "Confirmation Hearing" means the hearing held by the Bankruptcy Court to consider confirmation of the Plan under Section 1128 of the Bankruptcy Code.

1.20 "Confirmation Order" means the order entered by the Bankruptcy Court confirming the Plan in accordance with the provisions of Chapter 11 of the Bankruptcy Code.

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1.21 "Cure Amounts" means all amounts required to be paid pursuant to Section 6.1.2 of the Plan.

1.22 "Debtor(s)" means Holdings, Investors, OTC, Fun Express and Marketing, individually and collectively, in their capacity as debtors and debtors in possession under Chapter 11 of the Bankruptcy Code.

1.23 "DIP Agent" means JPMorgan Chase Bank, N.A, in its capacity as administrative agent under the DIP Facility Agreement.

1.24 "DIP Facility Agreement" means the Credit and Guarantee Agreement, dated as of August 27, 2010, among the Debtors, the DIP Lenders and the DIP Agent, as amended, modified or supplemented from time to time, providing for debtor-in-possession credit facilities in the aggregate principal amount of $40,000,000.

1.25 "DIP Facility Claims" means all Claims arising under the DIP Facility Agreement, including, without limitation, any fees, expenses or attorneys' fees owing thereunder by the Debtors.

1.26 "DIP Lenders" means the lenders under the DIP Facility Agreement.

1.27 "DIP Order" means the Final Order entered by the Bankruptcy Court authorizing and approving the Debtors' entry into and performance under the DIP Facility Agreement.

1.28 "Disclosure Statement" means the Disclosure Statement Under 11 U.S.C. § 1125 in Support of the Debtors' Third Amended Joint Plan of Reorganization dated November 2, 2010, as approved by the Bankruptcy Court as containing "adequate information," as that term is defined in Section 1125(a)(1) of the Bankruptcy Code, including any exhibits, appendices, schedules and annexes thereto, and any documents delivered in connection therewith, as the same may be amended, modified or supplemented from time to time by any duly authorized amendment, modification or supplement.

1.29 "Disputed Claim" means any Claim that is not an Allowed Claim or that will not be paid pursuant to the Plan or an order of the Bankruptcy Court, including any Claim (a) proof of which was required to be filed by the Plan or by order of the Bankruptcy Court but as to which a proof of claim was not timely or properly filed; (b) proof of which was timely and properly filed but which has been or hereafter is listed on the Schedules as unliquidated, contingent or disputed, and which has not been resolved by written agreement of the parties or an order of the Bankruptcy Court; (c) that is disputed in accordance with the provisions of the Plan; (d) as to which any Debtor, New OTC or, in respect of

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Class 5 Claims, the Committee, as the case may be, has interposed a timely objection or request for estimation in accordance with the Bankruptcy Code, the Bankruptcy Rules and any order of the Bankruptcy Court, or is otherwise disputed by a Debtor or New OTC, as the case may be, in accordance with applicable law, which objection, request for estimation or dispute has not been withdrawn, resolved or adjudicated by a Final Order or resolved by any other method approved by the Bankruptcy Court; or (e) as to which any Debtor or New OTC, as the case may be, otherwise disputes its liability and as to which the liability of such Debtor or New OTC, as the case may be, has not been determined, resolved or adjudicated by a Final Order or resolved by any other method approved by the Bankruptcy Court. Any portion of a Claim that is not a Disputed Claim, as defined in the preceding sentence, will, for purposes of receiving distributions under the Plan, be deemed to be an Allowed Claim.

1.30 "Distribution Agent" means the Person selected by the Debtors to hold and distribute the Cash, the Class 5 Cash Amount, the New Term Loans and, if applicable, the New Term Loan Cash Consideration, and the New Securities to be distributed pursuant to the Plan (which Person may be any of the Debtors or New OTC) and employed on such terms as may be reasonably determined by the Debtors or New OTC, as the case may be.

1.31 "Distribution Date" means the Effective Date, the ninetieth day after the Effective Date and each January 1 and June 1 thereafter or, for the distribution of the Class 5 Distribution Amount, such other dates as established by the Distribution Agent at the direction of the Committee.

1.32 "Distribution Record Date" means the Confirmation Date or such other date that is designated in the Confirmation Order.

1.33 "Effective Date" means the first Business Day after the date on which the conditions listed in Section 11.2 of the Plan have been satisfied or waived as provided in the Plan.

1.34 "Estate" means each estate created pursuant to Section 541(a) of the Bankruptcy Code upon the commencement of each Chapter 11 Case.

1.35 "Exit Facility" means the exit credit facility providing financing to the New Companies, the material terms of which shall be set forth in the Plan Supplement.

1.36 "Exit Facility Documents" means the documentation of the Exit Facility and any guarantees, security agreements and other agreements to be executed as of the Effective Date in connection therewith, the material terms of which shall be set forth in the Plan Supplement.

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1.37 "Final Order" means a judgment, order, ruling or other decree issued and entered by the Bankruptcy Court (a) as to which (i) the time to appeal, petition for certiorari, or move for reargument or rehearing has expired and no appeal, petition for certiorari, or other proceedings for reargument or rehearing shall then be pending or (ii) any right to appeal, petition for certiorari, reargue, or rehear shall have been waived in writing in form and substance satisfactory to the Debtors or (b) in the event that an appeal, writ of certiorari, or reargument or rehearing thereof has been sought, such appeal, petition for certiorari, or motion for reargument or rehearing shall have been resolved by the highest court to which such judgment, order, ruling or other decree was appealed or from which certiorari was sought and the time to take any further appeal, petition for certiorari or to move for reargument or rehearing shall have expired; provided, however, that the possibility that a motion under Rule 59 or 60 of the Federal Rules of Civil Procedure or any analogous rule under the Bankruptcy Rules may be filed with respect to such order shall not cause such order not to be a Final Order.

1.38 "First Lien Agent" means JPMorgan Chase Bank, N.A, in its capacity as administrative agent and collateral agent under the First Lien Credit Agreement.

1.39 "First Lien Claims" means all Claims of the First Lien Lenders and the First Lien Agent against any Debtor (other than Investors) arising under, relating to, or in connection with the First Lien Credit Agreement and any guarantee, security agreement or other agreement executed in connection therewith, including, without limitation, all Claims of the First Lien Lenders and the First Lien Agent arising under, relating to or in connection with the DIP Order and termination amounts owing under interest rate swap agreements entered into in connection with the First Lien Credit Agreement.

1.40 "First Lien Credit Agreement" means the First Lien Credit Agreement, dated as of July 31, 2006, among OTC, the First Lien Lenders and the First Lien Agent, as amended, supplemented or otherwise modified from time to time.

1.41 "First Lien Guarantee and Collateral Agreement" means the First Lien Guarantee and Collateral Agreement, dated as of July 31, 2006, by and among OTC, Investors, Fun Express, Marketing and the First Lien Agent, as amended, supplemented or otherwise modified from time to time.

1.42 "First Lien Guarantee Claims" means all Claims of the First Lien Lenders and the First Lien Agent against Investors arising under, relating to or in connection with the First Lien Guarantee and Collateral Agreement.

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1.43 "First Lien Lenders" means the lenders under the First Lien Credit Agreement and any affiliate of any such lender that entered into an interest rate swap agreement with the Debtors in connection with the First Lien Credit Agreement.

1.44 "First Lien Steering Committee" means the steering committee of the First Lien Lenders.

1.45 "Fun Express" means Fun Express, Inc., a Nebraska corporation and wholly-owned subsidiary of OTC.

1.46 "Fun Express Asset Transfer" has meaning prescribed in Section 5.2(a)(2) of the Plan.

1.47 "Fun Express LLC" means a Nebraska limited liability company to be named as "Fun Express LLC" upon its formation by Fun Express pursuant to the terms of the Plan.

1.48 "Fun Express LLC Governing Documents" means the certificate of formation of Fun Express LLC and the operating limited liability agreement, substantially in the forms contained in the Plan Supplement, and any other governing document with respect to Fun Express LLC.

1.49 "Holder" means a holder of a Claim or Interest, as applicable.

1.50 "Holdings" means OTC Holdings Corporation, a Delaware corporation.

1.51 "Holdings Cash" means Cash, in the approximate amount of $135,633, held in accounts in the name of Holdings at U.S. Bank National Association.

1.52 "Intercreditor Agreement" means the Intercreditor Agreement, dated as of July 31, 2006, by and among JPMorgan Chase Bank, N.A, as collateral agent for the First Priority Secured Parties (as defined in the Intercreditor Agreement), Wilmington Trust, FSB, as successor collateral agent for the Second Priority Secured Parties (as defined in the Intercreditor Agreement), OTC and certain other Debtors, as amended, supplemented or otherwise modified from time to time.

1.53 "Interest" means an equity security of any Debtor within the meaning of Section 101(16) of the Bankruptcy Code and any option, warrant or other agreement requiring the issuance of any such equity interest that was authorized, issued or outstanding prior to the Effective Date.

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1.54 "Interim Compensation Order" means the order of the Bankruptcy Court establishing procedures for the compensation and reimbursement of fees and expenses for Professionals, as may be amended from time to time.

1.55 "Investors" means OTC Investors Corporation, a Delaware corporation and wholly-owned subsidiary of Holdings.

1.56 "Lien" has the meaning given to such term in Section 101(37) of the Bankruptcy Code; except that a lien that has been avoided in accordance with Section 544, 545, 546, 547, 548 or 549 of the Bankruptcy Code shall not constitute a Lien.

1.57 "Management Incentive Plan" means the management equity incentive plan of the New Companies, to be effective as of the Effective Date, on terms determined by the New Board.

1.58 "Marketing" means Oriental Trading Marketing, Inc., a Nebraska corporation and wholly-owned subsidiary of OTC.

1.59 "Mezzanine Claims" means all Claims of the Mezzanine Lenders and Wilmington Trust, FSB, as successor to Wachovia Bank, National Association, in its capacity as administrative agent under the Mezzanine Loan Agreement, against Investors arising under the Mezzanine Loan Agreement.

1.60 "Mezzanine Lenders" means the lenders under the Mezzanine Loan Agreement.

1.61 "Mezzanine Loan Agreement" means the Mezzanine Loan Agreement, dated as of July 31, 2006, among Investors, the Mezzanine Lenders and Wilmington Trust, FSB, as successor to Wachovia Bank, National Association, as administrative agent, as amended, supplemented or otherwise modified from time to time.

1.62 "New Board" means the Board of Directors of New Holdco to be approved pursuant to the Plan to serve as of the Effective Date and identified in the Plan Supplement.

1.63 "New Company" and "New Companies" means New Holdco, New Midco, New OTC and any subsidiary thereof, individually and collectively.

1.64 "New Holdco" means a Delaware corporation formed pursuant to Section 5.1 of the Plan that will own all of the shares of common stock of New Midco immediately upon the consummation of the Asset Transfer.

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1.65 "New Holdco Common Stock" means common stock of New Holdco, par value $.01 per share, of which all of the shares of such common stock to be issued pursuant to the Plan on the Effective Date shall be distributed to Holders of Class 3 Claims.

1.66 "New Holdco Governing Documents" means the Stockholders Agreement, the certificate of incorporation and the by-laws of New Holdco, substantially in the forms contained in the Plan Supplement, and any other governing corporate document with respect to New Holdco.

1.67 "New Midco" means a Delaware corporation formed pursuant to Section 5.1 of the Plan that will own all of the shares of common stock of New OTC immediately upon the consummation of the Asset Transfer.

1.68 "New Midco Common Shares" means 100 shares of common stock, par value $.01 per share, issued by New Midco to New Holdco, which will constitute all of the outstanding equity interests in New Midco immediately upon the consummation of the Asset Transfer.

1.69 "New Midco Governing Documents" means the certificate of incorporation and by-laws of New Midco, substantially in the forms contained in the Plan Supplement, and any other governing corporate document with respect to New Midco.

1.70 "New OTC" means a Delaware corporation formed pursuant to Section 5.1 of the Plan that will own, directly or indirectly through one or more subsidiaries, all of the Transferred Assets immediately upon the consummation of the Asset Transfer.

1.71 "New OTC Common Shares" means 100 shares of common stock, par value $.01 per share, issued by New OTC to New Midco, which will constitute all of the outstanding equity interests in New OTC immediately upon the consummation of the Asset Transfer.

1.72 "New OTC Governing Documents" means the certificate of incorporation and by-laws of New OTC, substantially in the forms contained in the Plan Supplement, and any other governing corporate document with respect to New OTC.

1.73 "New Term Loan Cash Consideration" means, if the New Term Loans are provided by the New Term Loan Third Party Lenders, cash in the amount of the net proceeds of the New Term Loans (after, to the extent necessary so that on the Effective Date availability under the Exit Facility plus balance sheet

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Cash is not less than $25 million, financing costs, payment of the DIP Facility Claims and Administrative Claims to be paid on the Effective Date).

1.74 "New Term Loan Documents" means, (a) if the New Term Loans are issued to the First Lien Lenders, the term loan agreement to be executed by New OTC and the other New Companies as of the Effective Date, and any guarantee, security agreement or other agreement to be executed as of the Effective Date in connection therewith, the material terms of which shall be set forth in the Plan Supplement and otherwise on terms reasonably satisfactory to the First Lien Steering Committee and the Debtors and (b) if the New Term Loans are provided by the New Term Loan Third Party Lenders, the term loan agreement or indenture and purchase agreement to be executed by New OTC and the other New Companies and the New Term Loan Third Party Lenders as of the Effective Date, and any guarantee, security agreement or other agreements to be executed as of the Effective Date in connection therewith, in each case the material terms of which shall be set forth in the Plan Supplement and otherwise on terms reasonably satisfactory to the First Lien Steering Committee and the Debtors.

1.75 "New Term Loan Third Party Lenders" means the third party lenders or the initial purchasers that provide the New Term Loans, if the New Term Loans are provided by lenders or purchasers other than the First Lien Lenders on a Pro Rata basis.

1.76 "New Term Loans" means $200 million of new term loans or senior secured notes to be issued by New OTC on the Effective Date pursuant to the New Term Loan Documents, which, (a) if the New Term Loans are issued to the First Lien Lenders, will mature on the fourth anniversary of the Effective Date, bear interest at a market rate of interest to be agreed upon between the Debtors and the First Lien Steering Committee, be guaranteed by each New Company other than New OTC and be secured by liens on substantially all of the assets of the New Companies having the priorities set forth in the New Term Loan Documents and (b) if the New Term Loans are provided by the New Term Loan Third Party Lenders, will have the material terms set forth in the Plan Supplement.

1.77 "New Securities" means the New Holdco Common Stock issued on the Effective Date and the New Warrants.

1.78 "New Warrant Agreement" means the Warrant Agreement to be entered into as of the Effective Date between New Holdco and a financial institution reasonably acceptable to New Holdco, as warrant agent, providing for the issuance of the New Warrants, substantially in the form to be filed at least three Business Days prior to the Voting Deadline.

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1.79 "New Warrants" means (a) if the Holders of Class 4 Claims and Class 8 Claims, respectively, vote as a Class to accept the Plan, the following two series of warrants as more fully described in Exhibit I hereto, (i) Tranche A warrants to purchase 5.0% of the shares of New Holdco Common Stock (on an as-converted, fully-diluted basis) at an enterprise valuation strike price of $422.4 million and with a five (5) year term and (ii) Tranche B warrants to purchase 4.5% of the shares of New Holdco Common Stock (on an as-converted, fully-diluted basis) at an enterprise valuation strike price of $447.4 million and with a five (5) year term or (b) if the Holders of Class 4 Claims or Class 8 Claims, respectively, vote as a Class to reject the Plan, warrants to purchase 2.5% of the shares of New Holdco Common Stock at an enterprise valuation strike price of $427.5 million and with a three (3) year term, in each case which warrants will be issued by New Holdco on the Effective Date pursuant to the New Warrant Agreement.

1.80 "Old Securities" means the common stock of Holdings, par value $.01 per share, issued and outstanding immediately prior to the Effective Date and the preferred stock of Holdings, par value $.01 per share, issued and outstanding immediately prior to the Effective Date.

1.81 "OTC" means Oriental Trading Company, Inc., a Delaware corporation and wholly-owned subsidiary of Investors.

1.82 "Person" means an individual, partnership, corporation, limited liability company, business trust, joint stock company, trust, unincorporated association, joint venture, governmental authority, governmental unit or other entity of whatever nature.

1.83 "Plan" means this Fifth Amended Joint Plan of Reorganization, together with all exhibits hereto and the documents contained in the Plan Supplement, as the same may be amended, modified or supplemented by the Debtors from time to time pursuant to the Plan, the Bankruptcy Code or the Bankruptcy Rules.

1.84 "Plan Documents" means, collectively, the Exit Facility Documents, the New Term Loan Documents, the Stockholders Agreement, the Registration Rights Agreement, the New Warrant Agreement, the New Holdco Governing Documents, the New Midco Governing Documents, the New OTC Governing Documents and the Fun Express LLC Governing Documents.

1.85 "Plan Supplement" means one or more separate volumes, to be filed with the clerk of the Bankruptcy Court, including, among other things, forms of the Plan Documents and the designation of the New Board. The Plan Supplement is incorporated into, and is a part of, the Plan as if set forth in full herein, and all

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references to the Plan shall refer to the Plan together with all documents contained in the Plan Supplement. The Plan Supplement (containing drafts or final versions of the Plan Documents) will be filed with the clerk of the Bankruptcy Court as early as practicable, but in no event later than ten (10) days prior to the commencement of the Confirmation Hearing or on such other date as the Bankruptcy Court may establish.

1.86 "Priority Claim" means any Claim (or portion thereof), other than an Administrative Claim or a Priority Tax Claim, to the extent that it is entitled to priority under Section 507(a) of the Bankruptcy Code.

1.87 "Priority Tax Claim" means any Claim for any Tax to the extent that it is entitled to priority in payment under Section 507(a)(8) of the Bankruptcy Code.

1.88 "Pro Rata" means proportionately, so that with respect to any distribution in respect of any Allowed Claim, the ratio of (a) (i) the amount of property distributed on account of such Allowed Claim to (ii) the amount of such Allowed Claim, is the same as the ratio of (b) (i) the amount of property distributed on account of all Allowed Claims of the Class or Classes sharing in such distribution to (ii) the amount of all Allowed Claims in such Class or Classes.

1.89 "Professional" means any professional employed pursuant to a Final Order in accordance with Sections 327 and 1103 of the Bankruptcy Code and to be compensated for services rendered prior to the Effective Date, pursuant to Sections 327, 328, 329, 330, 331, 503(b)(2) or (4) or 1103 of the Bankruptcy Code.

1.90 "Professional Fee Claim" means any Claim against any Debtor asserted by a Professional for compensation or reimbursement of fees and expenses arising pursuant to Sections 327, 328, 329, 330, 331, 503(b) or 1103 of the Bankruptcy Code in connection with the Chapter 11 Cases for services provided or expenses incurred on or after the Commencement Date and prior to and including the Effective Date.

1.91 "Registration Rights Agreement" means the Registration Rights Agreement to be entered into as of the Effective Date by New Holdco in favor of all Persons to receive New Securities under the Plan, substantially in the form to be filed at least three Business Days prior to the Voting Deadline.

1.92 "Releasees" means (a) each Debtor's (i) current and former officers, directors, employees who served in such capacity during the Chapter 11 Cases and (ii) consultants, financial advisors, attorneys, accountants and other

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representatives who served in such capacity during the Chapter 11 Cases, (b) each of the Sponsors and their respective Representatives, (c) the DIP Lenders, the DIP Agent and their respective Representatives, (d) the First Lien Lenders (including in any such First Lien Lender's capacity as a LIFO Lender (as defined in the DIP Order)), the First Lien Agent and their respective Representatives and (e) the Committee, its members (but solely in their capacities as such) and their respective Representatives; provided, however, that solely for the purposes of Section 10.2 of the Plan, any Person that is eligible to vote to accept or reject the Plan and has (x) checked the box on its duly completed ballot indicating its election not to consent to the releases provided by Section 10.2 of the Plan or (y) voted to reject the Plan, shall not be a Releasee.

1.93 "Representatives" means, with respect to any Person, such Person's current and former (a) officers, directors, principals, agents, employees and (b) consultants, financial advisors, attorneys, accountants and other representatives who served in such capacity during the Chapter 11 Cases.

1.94 "Schedules" means the schedules filed by the Debtors with the clerk of the Bankruptcy Court pursuant to Section 521 of the Bankruptcy Code and Bankruptcy Rule 1007, as they have been or may be amended, modified or supplemented from time to time.

1.95 "Second Lien Agent" means Wilmington Trust, FSB, as successor to Wachovia Bank, National Association, in its capacity as administrative agent and collateral agent under the Second Lien Credit Agreement.

1.96 "Second Lien Claims" means all Claims of the Second Lien Lenders and the Second Lien Agent against any Debtor (other than Investors) arising under the Second Lien Credit Agreement and any guarantee, security agreement or other agreement executed in connection therewith, including, without limitation, all Claims of the Second Lien Lenders and the Second Lien Agent arising under the Second Lien Guarantee and Collateral Agreement, all accrued and unpaid interest and any fees and expenses (including fees and expenses of attorneys and advisors) owing thereunder through the Effective Date.

1.97 "Second Lien Credit Agreement" means the Second Lien Credit Agreement, dated as of July 31, 2006, among OTC, the Second Lien Lenders and the Second Lien Agent, as amended, supplemented or otherwise modified from time to time.

1.98 "Second Lien Expense Reimbursement Amount" means Cash, in an amount not to exceed $750,000 in the aggregate, to reimburse the Second Lien Agent and/or the members of the Second Lien Steering Committee for administrative fees and reasonable and documented out-of-pocket counsel and

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other advisor fees and expenses incurred pursuant to the Second Lien Credit Agreement, in connection with the administration of transactions contemplated thereby, the enforcement of any rights against the Debtors thereunder or in connection with the Chapter 11 Cases; provided, however, that, in accordance with Section 6.5 of the Second Lien Guarantee and Collateral Agreement, the Second Lien Expense Reimbursement Amount shall be applied as follows: first, to pay the annual administrative fees and incurred and unpaid reasonable, out-of-pocket fees and expenses of the Second Lien Agent and second, towards payment of amounts then due and owing and remaining unpaid in respect of incurred, reasonable, out-of-pocket fees and expenses of the members of the Second Lien Steering Committee in connection with the enforcement of rights against the Debtors, pro rata among them according to the amounts then due and owing and remaining unpaid to each of them.

1.99 "Second Lien Guarantee and Collateral Agreement" means the Second Lien Guarantee and Collateral Agreement, dated as of July 31, 2006, by and among OTC, Investors, Fun Express, Marketing and the Second Lien Agent, as amended, supplemented or otherwise modified from time to time.

1.100 "Second Lien Guarantee Claims" means all Claims of the Second Lien Lenders and the Second Lien Agent against Investors arising under the Second Lien Guarantee and Collateral Agreement.

1.101 "Second Lien Lenders" means the lenders under the Second Lien Credit Agreement.

1.102 "Second Lien Steering Committee" means the steering committee of the Second Lien Lenders comprised of affiliates of Farallon Capital Management, L.L.C. and MatlinPatterson Global Advisers LLC.

1.103 "Secured Claim" means any Claim of any Person that is secured by a Lien on property in which any Debtor has an interest (which Lien is not subject to avoidance under the Bankruptcy Code or applicable non-bankruptcy law) (a) to the extent of the value of such Person's interest in such Debtor's interest in the property, determined pursuant to Section 506(a) of the Bankruptcy Code or (b) subject to setoff under Section 553 of the Bankruptcy Code, to the extent of the amount subject to setoff.

1.104 "Sponsors" means Brentwood Associates and The Carlyle Group and all of their respective affiliates, including, without limitation, Brentwood Associates Private Equity IV, L.P., Brentwood Associates Co-Investors IV OTC, LLC, Carlyle Partners IV, L.P. and CP IV Coinvestment, L.P.

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1.105 "Stockholders Agreement" means the Stockholders Agreement to be entered into as of the Effective Date by New Holdco in favor of all Persons to receive New Securities under the Plan, substantially in the form to be filed at least three Business Days prior to the Voting Deadline.

1.106 "Tax" means any tax, charge, fee, levy, impost or other assessment (including any interest or additions attributable to, imposed on or with respect to such tax, charge, fee, levy, impost or other assessment) by any federal, state, local or foreign taxing authority, including, without limitation, income, excise, property, sales, transfer, employment, payroll, franchise, profits, license, use, ad valorem, estimated, severance, stamp, occupation and withholding tax.

1.107 "Tax Returns" means any report or return filed with respect to Taxes, including all information returns, estimated Tax returns, claims for Tax refund and attachments to or amendments of any of the foregoing.

1.108 "Transferred Assets" means any and all assets, properties, rights, titles or other interests owned or held by any Debtor as of the Effective Date, other than any such asset, property, right, title or other interest that is listed as an "Excluded Asset" in the Plan Supplement.

1.109 "Unclaimed Property" means any Cash or New Securities deemed to be "Unclaimed Property" under Section 7.6(a) of the Plan.

1.110 "Voting Deadline" means the deadline to cast votes to accept or reject the Plan as set forth in the order approving the Disclosure Statement.

ARTICLE 2

DIP FACILITY, ADMINISTRATIVE AND PRIORITY TAX CLAIMS

2.1 DIP Facility Claims.

(a) The DIP Facility Claims shall be deemed Allowed Claims for all purposes under the Plan in the aggregate principal amount (including letters of credit) outstanding under the DIP Facility Agreement as of the Effective Date, plus all accrued and unpaid interest and any fees, expenses or attorneys' fees owing by the Debtors under the DIP Facility Agreement. Each Holder of a DIP Facility Claim shall receive, in full satisfaction and discharge of such DIP Facility Claim, on the Effective Date, either (i) Cash equal to the unpaid portion of such DIP Facility Claim or (ii) such other treatment as to which the Debtors and such Holder shall have agreed upon in writing.

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(b) Notwithstanding the foregoing, if any letters of credit under the DIP Facility Agreement remain undrawn as of the Effective Date, the Debtors will either, with the consent of the issuing bank: (i) cash collateralize such letters of credit in an amount equal to 105% of the undrawn amount of any such letters of credit, (ii) return any such letters of credit to the issuing bank undrawn and marked "cancelled" or (iii) provide a "back to back" letter of credit to the issuing bank in a form and issued by an institution reasonably satisfactory to such issuing bank, in an amount equal to 105% of the then undrawn amount of such letters of credit.

2.2 Administrative Claims.

(a) Each Holder of an Administrative Claim (other than a Professional Fee Claim) that is an Allowed Claim shall receive, in full satisfaction and discharge of such Claim, Cash equal to the unpaid portion of such Administrative Claim on the later of (i) the Effective Date and (ii) the date on which such Administrative Claim becomes an Allowed Claim; provided, however, that (x) such Holder may be treated on such less favorable terms as may be agreed to by such Holder and (y) Administrative Claims (other than Professional Fee Claims) representing a liability incurred by any Debtor in the ordinary course of its businesses during the Chapter 11 Cases shall be paid in accordance with the terms and conditions of the particular transactions and agreements relating to such liability without the need to file or serve any request for payment of such Administrative Claims.

(b) Except as otherwise provided in the Plan, unless previously filed, requests for payment of Administrative Claims (other than Professional Fee Claims) must be filed and served on New OTC and its counsel no later than 30 days after the Effective Date in accordance with the procedures specified in the Confirmation Order and the notice of entry of the Confirmation Order. Holders of Administrative Claims that are required to file and serve a request for payment of such Administrative Claims under this Section 2.2(b) and that do not file and serve such a request by such date will be forever barred from asserting such Administrative Claims against the Debtors, their estates, the New Companies or their respective property, and such Administrative Claims will be deemed barred as of the Effective Date. Objections to such requests must be filed and served on New OTC and its counsel and the requesting party by the later of (i) 90 days after the Effective Date and (ii) 60 days after the filing of the applicable request for payment of Administrative Claims. New OTC may request (and the Bankruptcy Court may grant) an extension of such deadline by filing a motion with the Bankruptcy Court, based on a reasonable exercise of its business judgment. A motion seeking to extend the deadline to object to any Administrative Claim shall not be deemed an amendment to the Plan.

2.3 Professional Fee Claims. Professionals requesting compensation or reimbursement of Professional Fee Claims or otherwise required to file fee applications by order of the Bankruptcy Court for services rendered prior to the Effective Date must file with the Bankruptcy Court and serve pursuant to the notice provisions of the Interim

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Compensation Order an application for final allowance of compensation and reimbursement of expenses no later than forty-five (45) days after the Effective Date. All such applications for final allowance of compensation and reimbursement of expenses will be subject to the approval of the Bankruptcy Court. Only the Professional Fee Claims that are approved by the Bankruptcy Court will be owed and required to be paid under the Plan.

2.4 Priority Tax Claims. Each Holder of a Priority Tax Claim that is an Allowed Claim shall, at the sole option of the Debtors or New OTC, as the case may be, (a) receive, on account of such Claim, Cash equal to the unpaid portion of such Priority Tax Claim on the later of (i) the Effective Date and (ii) the date on which such Priority Tax Claim becomes an Allowed Claim or (b) be paid on account of its Allowed Claim on such less favorable terms as have been or may be agreed to by such Holder and the Debtors or New OTC, as the case may be; provided, however, that the Debtors or New OTC, as the case may be, shall be authorized, at their or its option, to make deferred Cash payments on account of any Priority Tax Claim that is an Allowed Claim in the manner and to the extent permitted under Section 1129(a)(9)(C) of the Bankruptcy Code, subject to the option of the Debtors or New OTC, as the case may be, to prepay at any time the entire remaining amount of such Priority Tax Claim in Cash.

ARTICLE 3

CLASSIFICATION OF CLAIMS AND INTERESTS

3.1 Class 1: Priority Claims. Class 1 consists of all Priority Claims.

3.2 Class 2: Other Secured Claims. Class 2 consists of all Secured Claims other than the First Lien Claims and the Second Lien Claims.

3.3 Class 3: First Lien Claims. Class 3 consists of all First Lien Claims. Notwithstanding anything contained in the Plan to the contrary, (a) the First Lien Claims shall be deemed Allowed Claims in Class 3 in the aggregate amount of $403,673,543 (subject to adjustment to reflect actual termination of the interest rate swap agreements entered into in connection with the First Lien Credit Agreement) and (b) such Allowed Claims shall not be subject to disallowance, setoff, recoupment, subordination, recharacterization or reduction of any kind, including pursuant to Section 502(d) of the Bankruptcy Code.

3.4 Class 4: Second Lien Claims. Class 4 consists of all Second Lien Claims. Notwithstanding anything contained in the Plan to the contrary, (a) the Second Lien Claims shall be deemed Allowed Claims in Class 4 in the aggregate amount of $185,824,934 plus any accrued but unpaid fees and expenses arising under the Second Lien Credit Agreement through the Effective Date and (b) such Allowed Claims shall not

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be subject to disallowance, setoff, recoupment, recharacterization, reduction or, except as set forth in the Intercreditor Agreement, subordination, of any kind, including pursuant to Section 502(d) of the Bankruptcy Code.

3.5 Class 5: General Unsecured Claims. Class 5 consists of all unsecured Claims against any Debtor (other than Holdings and Investors) other than Administrative Claims, Priority Tax Claims and Claims in Classes 1, 3, 4 and 6.

3.6 Class 6: Intercompany Claims. Class 6 consists of all Claims of any Debtor against any other Debtor.

3.7 Class 7: First Lien Guarantee Claims. Class 7 consists of all First Lien Guarantee Claims. Notwithstanding anything contained in the Plan to the contrary, (a) the First Lien Guarantee Claims shall be deemed Allowed Claims in Class 7 in the aggregate amount of $403,673,543 (subject to adjustment to reflect actual termination of the interest rate swap agreements entered into in connection with the First Lien Credit Agreement) and (b) such Allowed Claims shall not be subject to disallowance, setoff, recoupment, subordination, recharacterization or reduction of any kind, including pursuant to Section 502(d) of the Bankruptcy Code.

3.8 Class 8: Second Lien Guarantee Claims. Class 8 consists of all Second Lien Guarantee Claims. Notwithstanding anything contained in the Plan to the contrary, (a) the Second Lien Guarantee Claims shall be deemed Allowed Claims in Class 8 in the aggregate amount of $185,824,934 plus any accrued but unpaid fees and expenses arising under the Second Lien Credit Agreement prior to the Effective Date and (b) such Allowed Claims shall not be subject to disallowance, setoff, recoupment, recharacterization, reduction or, except as set forth in the Intercreditor Agreement, subordination, of any kind, including pursuant to Section 502(d) of the Bankruptcy Code.

3.9 Class 9: Holdings/Investors General Unsecured Claims. Class 9 consists of all unsecured Claims against Holdings and Investors (including the Mezzanine Claims), other than Administrative Claims, Priority Tax Claims and Claims in Classes 1, 6, 7 and 8. Notwithstanding anything contained in the Plan to the contrary, (a) the Mezzanine Claims shall be deemed Allowed Claims in Class 9 in the aggregate amount of $120,071,268 plus any accrued but unpaid fees and expenses arising under the Mezzanine Loan Agreement prior to the Commencement Date and (b) such Allowed Claims shall not be subject to disallowance, setoff, recoupment, recharacterization, reduction or subordination, of any kind, including pursuant to Section 502(d) of the Bankruptcy Code.

3.10 Class 10: Interests. Class 10 consists of all Interests in the Debtors.

ARTICLE 4

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TREATMENT AND IMPAIRMENT OF CLASSES OF CLAIMS AND INTERESTS

In full satisfaction and discharge of all of the Claims against or Interests in the Debtors:

4.1 Class 1 – Priority Claims.

(a) Each Holder of a Class 1 Claim that is an Allowed Claim shall be paid (i) the full amount of such Allowed Claim in Cash on the later of (x) the Effective Date, (y) the date on which such Claim becomes an Allowed Claim and (z) the date on which such Claim becomes payable, or (ii) upon such other less favorable terms as may be agreed to by such Holder.

(b) Class 1 is unimpaired and is conclusively presumed pursuant to Section 1126(f) of the Bankruptcy Code to have accepted the Plan and therefore shall not be entitled to vote to accept or reject the Plan.

4.2 Class 2 – Other Secured Claims.

(a) Unless otherwise agreed by any Holder of a Class 2 Claim that is an Allowed Claim, each such Allowed Claim shall be unaltered as to its legal, equitable and contractual rights or otherwise rendered unimpaired pursuant to Section 1124 of the Bankruptcy Code.

(b) Class 2 is unimpaired and is conclusively presumed pursuant to Section 1126(f) of the Bankruptcy Code to have accepted the Plan and therefore shall not be entitled to vote to accept or reject the Plan.

4.3 Class 3 – First Lien Claims.

(a) On the Effective Date, (i) each Holder of a Class 3 Claim shall receive its Pro Rata share of (x) the New Term Loan Cash Consideration or, if the New Term Loans cannot be obtained from New Term Loan Third Party Lenders on terms reasonably acceptable to the Debtors and the First Lien Steering Committee as provided in Section 5.7(b) of the Plan, the New Term Loans and (y) 100% of the New Holdco Common Stock issued on the Effective Date and (ii) each Holder of a Class 3 Claim shall receive any unpaid adequate protection payments due to it pursuant to the DIP Order, and shall retain any payment received by it pursuant to the DIP Order.

(b) Class 3 is impaired and is entitled to vote to accept or reject the Plan.

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4.4 Class 4 – Second Lien Claims.

(a) On the Effective Date, (i) each Holder of a Class 4 Claim shall receive its Pro Rata share of the New Warrants and (ii) if the Holders of Class 4 Claims and Class 8 Claims, respectively, vote as a Class to accept the Plan, in accordance with the priorities set forth herein, the Second Lien Agent and members of the Second Lien Steering Committee shall receive the Second Lien Expense Reimbursement Amount on account of fees and expenses.

(b) Class 4 is impaired and is entitled to vote to accept or reject the Plan.

4.5 Class 5 – General Unsecured Claims.

(a) In consideration of the Committee's agreement to support the Plan and recommend that Holders of Class 5 Claims support and vote to accept the Plan, each Holder of a Class 5 Claim that is an Allowed Claim shall receive Cash in an amount equal to its Pro Rata share of the Class 5 Distribution Amount on one or more Distribution Dates as established by the Distribution Agent at the direction of the Committee.

(b) Class 5 is impaired and is entitled to vote to accept or reject the Plan.

4.6 Class 6 – Intercompany Claims.

(a) On the Effective Date, each Class 6 Claim shall be extinguished, and each Holder of a Class 6 Claim shall not be entitled to, and shall not receive or retain, any property, interest in property or distribution on account of such Claim.

(b) All Class 6 Claims are held by the Debtors, each of which hereby votes to accept the Plan.

4.7 Class 7 – First Lien Guarantee Claims.

(a) On the Effective Date, each Holder of a Class 7 Claim shall receive its Pro Rata share of the Holdings Cash.

(b) Class 7 is impaired and is entitled to vote to accept or reject the Plan.

4.8 Class 8 – Second Lien Guarantee Claims.

(a) On the Effective Date, each Holder of a Class 8 Claim shall receive its Pro Rata share of the Holdings Cash.

(b) Class 8 is impaired and is entitled to vote to accept or reject the Plan.

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4.9 Class 9 – Holdings/Investors General Unsecured Claims.

(a) On the Effective Date, each Class 9 Claim shall receive its Pro Rata share of the Holdings Cash.

(b) Class 9 is impaired and is entitled to vote to accept or reject the Plan.

4.10 Class 10 – Interests.

(a) On the Effective Date, all Class 10 Interests shall be canceled, and each Holder of a Class 10 Interest shall not be entitled to, and shall not receive or retain, any property, interest in property or distribution on account of such Interest.

(b) Class 10 is impaired and is conclusively presumed pursuant to Section 1126(g) of the Bankruptcy Code to have rejected the Plan and therefore shall not be entitled to vote to accept or reject the Plan.

4.11 Nonconsensual Confirmation. The Debtors will request that the Bankruptcy Court confirm the Plan in accordance with Section 1129(b) of the Bankruptcy Code without acceptance by Class 10. In addition, the Debtors are prepared to request confirmation of the Plan, as it may be modified from time to time, under Section 1129(b) with respect to Classes 4, 5, 8 and 9, if any of Classes 4, 5, 8 or 9, voting as a Class, rejects the Plan.

ARTICLE 5

MEANS OF IMPLEMENTATION OF PLAN

5.1 Formation of New Companies and Fun Express LLC. Each New Company shall be (and shall be permitted to be) formed on or prior to the Effective Date. Fun Express shall (and shall be permitted to) form Fun Express LLC, with Fun Express as the sole member, on or prior to the Effective Date.

5.2 Restructuring Transactions. Subject to any modification as may be reflected in the Plan Supplement:

(a) On the Effective Date and immediately prior to the Asset Transfer, the following transactions shall have occurred by operation of the Plan without any further documentation or any action of any Person unless otherwise specified herein:

(1) Marketing shall have distributed any and all Transferred Assets owned by it to OTC.

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(2) Fun Express shall have contributed any and all Transferred Assets owned by it to Fun Express LLC (the "Fun Express Asset Transfer").

(3) Fun Express LLC shall have assumed the Assumed Liabilities relating to the Transferred Assets contributed to it pursuant to Section 5.2(a)(2) of the Plan.

(4) Fun Express shall have distributed all interests in Fun Express LLC to OTC.

(b) On the Effective Date and immediately after the transactions described in Section 5.2(a) of the Plan, the following transactions shall have occurred by operation of the Plan without any further documentation or any action of any Person unless otherwise specified herein:

(1) OTC shall have transferred, assigned and conveyed to New OTC any and all Transferred Assets (including all equity interests in Fun Express LLC and all Transferred Assets distributed by Marketing to OTC pursuant to Section 5.2(a)(1) of the Plan) in exchange for (a) the assumption by New OTC of the Assumed Liabilities (other than those assumed by Fun Express LLC), (b) the New Term Loans or the New Term Loan Cash Consideration, as the case may be, and (c) the New Securities (such transfer, assignment and conveyance, collectively, the "Asset Transfer").

(2) Simultaneously with the Asset Transfer:

(A) In exchange for, and simultaneously with the issuance of, the New Midco Common Shares, New Holdco shall (and New OTC and OTC shall authorize New Holdco to) (i) issue the New Securities and (ii) deliver (on behalf of New OTC and OTC) (x) the New Holdco Common Stock issued on the Effective Date to Holders of Class 3 Claims pursuant to the Plan and (y) the New Warrants to Holders of Class 4 Claims.

(B) In exchange for, and simultaneously with the issuance of, the New Securities, New Midco shall issue the New Midco Common Shares to New Holdco.

(C) In exchange for, and simultaneously with the issuance of, the New Securities, New OTC shall issue the New OTC Common Shares to New Midco.

(D) New Midco shall have authorized New OTC to enter into the Asset Transfer (including, for the avoidance of doubt, the transfer of the New Securities to OTC in consideration for the Asset Transfer).

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(E) New OTC shall, in connection with the Asset Transfer, (i) have assumed the Assumed Liabilities (other than those assumed by Fun Express LLC) and thereafter be responsible for the payment, performance or discharge of such Assumed Liabilities at such time when such payment, discharge or performance is due or required, (ii) enter into the Exit Facility and (iii) execute and deliver the New Term Loan Documents and issue the New Term Loans and, if applicable, distribute (on behalf of OTC) the New Term Loan Cash Consideration to the First Lien Lenders, in accordance with and pursuant to the Plan.

(c) After the Asset Transfer, New OTC shall be renamed as "Oriental Trading Company, Inc."

(d) For all Tax purposes, (i) the Asset Transfer shall be treated as a taxable sale of all Transferred Assets by the Debtors to New OTC, (ii) New Holdco shall be treated as contributing the New Securities to New Midco in exchange for the New Midco Common Shares and (iii) New Midco shall be treated as contributing the New Securities to New OTC in exchange for the New OTC Common Shares. The aggregate amount of Cash paid by New OTC (on behalf of OTC) on the Effective Date, the Assumed Liabilities (other than those being paid in Cash on the Effective Date) and the New Term Loans outstanding as of the Effective Date or the New Term Loan Cash Consideration, as the case may be, and the value of the New Securities as of the Effective Date shall be allocated among the Transferred Assets in accordance with Section 1060 of the Internal Revenue Code of 1986, as amended, and the regulations thereunder. The Debtors and the New Companies shall report (including by filing Tax Returns and IRS Form 8594) in a manner consistent with such treatments and allocation.

5.3 Substantive Consolidation.

(a) On the Effective Date, Fun Express and Marketing shall be deemed, but solely for administration of the Chapter 11 Cases, merged into OTC and (i) all assets and liabilities of Fun Express and Marketing shall be deemed merged into the assets and liabilities of OTC; (ii) all guarantees by OTC, Fun Express or Marketing of the payment, performance or collection of obligations of any of them shall be eliminated and canceled; (iii) any obligation of any of OTC, Fun Express or Marketing and all guarantees thereof by any of them shall be deemed to be a single Claim against all of them; (iv) all joint obligations of any two or more of OTC, Fun Express or Marketing and all multiple Claims against any of OTC, Fun Express or Marketing on account of such joint obligations shall be treated and allowed only as a single Claim against all of them; and (v) each proof of Claim filed against any one of OTC, Fun Express or Marketing shall be deemed filed only against the consolidated entity and shall be deemed a single obligation of the consolidated entity. The substantive consolidation described in this Section 5.3(a) shall not affect the separate legal existence of each such Debtor for tax, regulatory or other purposes, or result in any actual merger or transfer of each such Debtor's assets and

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liabilities for any purpose (including, without limitation, for tax and state law purposes) other than the administration of the Chapter 11 Cases and the determination of any rights of, and any distributions to, Holders of Claims under the Plan.

(b) On the Effective Date, Holdings shall be deemed, but solely for administration of the Chapter 11 Cases, merged into Investors and (i) all assets and liabilities of Holdings shall be deemed merged into the assets and liabilities of Investors; (ii) all guarantees by Holdings or Investors of the payment, performance or collection of obligations of the other of them shall be eliminated and canceled; (iii) any obligation of either of Holdings or Investors and all guarantees thereof by the other of them shall be deemed to be a single Claim against both of them; (iv) all joint obligations of Holdings and Investors and all multiple Claims against either of Holdings or Investors on account of such joint obligations shall be treated and allowed only as a single Claim against both of them; and (v) each proof of Claim filed against either Holdings or Investors shall be deemed filed only against the consolidated entity and shall be deemed a single obligation of the consolidated entity. The substantive consolidation described in this Section 5.3(b) shall not affect the separate legal existence of either such Debtor for tax, regulatory or other purposes, or result in any actual merger or transfer of either of such Debtor's assets and liabilities for any purpose (including, without limitation, for tax and state law purposes) other than the administration of the Chapter 11 Cases and the determination of any rights of, and any distributions to, Holders of Claims under the Plan.

5.4 Continued Corporate Existence. Except as otherwise provided herein, each Debtor will continue to exist after the Effective Date as a separate corporate entity, with all of the powers of a corporation under applicable law in the jurisdiction in which it is incorporated or otherwise formed and pursuant to its certificate or articles of incorporation and by-laws or other organizational documents in effect prior to the Effective Date. On or after the Effective Date, each Debtor, in its sole and exclusive discretion, may take such action as permitted by applicable law as such Debtor may determine is reasonable and appropriate, including, but not limited to, causing: (a) a Debtor to be merged into another Debtor, or its subsidiary or affiliate; (b) a Debtor to be dissolved without the necessity for any other or further actions to be taken by or on behalf of such dissolving Debtor or any payments to be made in connection therewith; (c) the legal name of a Debtor to be changed; or (d) the closing of a Debtor's case on the Effective Date or any time thereafter. Any such action shall be effective pursuant to the Confirmation Order without any action by the stockholders or directors of any of the Debtors.

5.5 Management/Boards of Directors.

(a) Prior to the Confirmation Date, in accordance with Section 1129(a)(5) of the Bankruptcy Code, the Debtors shall disclose in the Plan Supplement (i) the identity and affiliations of any individual proposed to serve, after the Effective Date, as a director or officer of the Debtors or the New Companies and (ii) the identity of any "insider" (as

such term is defined in Section 101(31) of the Bankruptcy Code) who will be employed and retained by the Debtors or the New Companies and the nature of any compensation for such insider. The New Board will consist initially of up to 7 members, up to 6 of whom will be designated by the First Lien Steering Committee and 1 of whom will be the chief executive officer of New Holdco. The election of the New Board shall be approved by the Bankruptcy Court in the Confirmation Order. Thereafter the New Board shall be elected in accordance with the New Holdco Governing Documents.

(b) The New Board shall appoint directors of the New Companies other than New Holdco (acting directly or indirectly through the boards of its direct and indirect subsidiaries) to serve in their respective capacities after the Effective Date until replaced or removed in accordance with each New Company's respective governing documents.

5.6 Management Incentive Plan.

(a) On the Effective Date, New Holdco shall be authorized to establish and implement the Management Incentive Plan. Awards granted thereunder may be in the form of stock options, stock appreciation rights, restricted stock, and other forms of equity-based awards, as determined by the New Board. The Management Incentive Plan shall be promulgated by the New Board for the benefit of such members of management, employees and directors of the New Companies as are designated by the New Board, or a committee of the New Board, in its sole and absolute discretion, on such terms as to timing of issuance, manner and timing of vesting, duration, individual entitlement and all other terms, as such terms are determined by the New Board in its sole and absolute discretion. The Management Incentive Plan may be amended or modified from time to time by the New Board. All decisions as to entitlement to participate after the Effective Date in any equity or equity-based plans shall be within the sole and absolute discretion of the New Board or a committee designated by the New Board. New Holdco will reserve shares of New Holdco Common Stock for distributions of equity incentive awards to be granted under the Management Incentive Plan, which number of shares will represent up to 10% of the New Holdco Common Stock to be issued and outstanding on the Effective Date.

(b) Any pre-existing understandings, either oral or written, between the Debtors and any current or former member of management, any employee, or any other Person as to entitlement to (i) any pre-existing equity or equity-based awards or (ii) participate in any pre-existing equity incentive plan, equity ownership plan or any other equity-based plan shall be null and void as of the Effective Date and shall not be binding on the New Companies on or following the Effective Date.

5.7 New Term Loan Documents.

(a) On the Effective Date, the New Term Loan Documents shall become effective. New OTC shall be authorized to execute the New Term Loan Documents and

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issue the New Term Loans on the Effective Date, and each of the other New Companies shall be authorized to guarantee the New Term Loans pursuant to the New Term Loan Documents. If the New Term Loans are issued to the First Lien Lenders, on the Effective Date the New Companies will execute the New Term Loan Documents, as applicable, and Holders of Class 3 Claims shall become parties to and bound by the terms of the New Term Loan Documents, regardless of whether any such Holder actually executes the New Term Loan Documents. If the New Term Loans are provided by the New Term Loan Third Party Lenders, then on the Effective Date the New Companies and such New Term Loan Third Party Lenders shall execute the New Term Loan Documents, as applicable. The New Term Loans issued pursuant to the New Term Loan Documents and all obligations under the New Term Loan Documents shall be paid as set forth in the New Term Loan Documents.

(b) The Debtors, in consultation with the First Lien Steering Committee, shall use reasonable best efforts to obtain the New Term Loans from New Term Loan Third Party Lenders. In the event that the New Term Loans cannot be obtained from New Term Loan Third Party Lenders on terms reasonably acceptable to the Debtors and the First Lien Steering Committee, then the New Term Loans shall be issued to the First Lien Lenders.

5.8 Authorization and Issuance of New Securities.

(a) Subject to and in compliance with the Plan and any applicable Plan Document, (i) the New Holdco Governing Documents shall be authorized and shall become effective on the Effective Date, (ii) New Holdco shall issue on the Effective Date the New Holdco Common Stock, (iii) New Holdco shall issue on the Effective Date the New Warrants and (iv) New Holdco shall reserve shares of New Holdco Common Stock for distributions pursuant to the Management Incentive Plan and for issuance upon the exercise of the New Warrants. The number of shares of New Holdco Common Stock that will be issued pursuant to clause (ii) above shall be set forth in the Plan Supplement.

(b) The New Holdco Common Stock distributed on the Effective Date to Holders of Class 3 Claims shall be subject to dilution based upon (i) the exercise of the New Warrants pursuant and subject to the terms of the New Warrant Agreement, if applicable, (ii) the issuance of New Holdco Common Stock and the grant of equity-based awards pursuant to the Management Incentive Plan and (iii) the issuance of any other shares of New Holdco Common Stock pursuant to the New Holdco Governing Documents after the Effective Date.

(c) New Holdco will enter into the Registration Rights Agreement and the Stockholders Agreement, in substantially the forms to be filed at least three Business Days prior to the Voting Deadline, for the benefit of Persons receiving New Securities under the Plan. On the Effective Date, New Holdco shall execute the Registration Rights Agreement and the Stockholders Agreement and all Persons receiving New Securities

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under the Plan shall become parties to and bound by the terms of the Registration Rights Agreement and the Stockholders Agreement regardless of whether any such Person actually executes the Registration Rights Agreement and the Stockholders Agreement. New Holdco will enter into the New Warrant Agreement, in substantially the form to be filed at least three Business Days prior to the Voting Deadline, for the benefit of Persons receiving New Warrants under the Plan. On the Effective Date, New Holdco shall execute the New Warrant Agreement, and all Persons receiving New Warrants under the Plan shall become parties to and be bound by the terms of the New Warrant Agreement, regardless of whether any such Person actually executes the New Warrant Agreement.

5.9 Plan Supplement. The Plan Supplement shall be filed with the clerk of the Bankruptcy Court at least ten (10) days prior to the commencement of the Confirmation Hearing. Upon such filing, the Plan Documents and any other document included in the Plan Supplement may be inspected via the Bankruptcy Court's electronic filing system at https://ecf.deb.uscourts.gov or at www.kccllc.net/OTC. Holders of Claims or Interests may obtain a copy of any document included in the Plan Supplement from the Debtors' solicitation agent, Kurtzman Carson Consultants LLC, by emailing OTCinfo@kccllc.com or calling (877) 565-8216. The Debtors reserve the right, with the prior consent of the First Lien Steering Committee, to alter, amend or modify the Plan Supplement or any of the Plan Documents at any time prior to the Effective Date.

5.10 Corporate Actions.

(a) On the Effective Date, all actions contemplated by the Plan and the Plan Supplement shall be deemed authorized, approved and, to the extent taken prior to the Effective Date, ratified in all respects (subject to the provisions of the Plan), including, without limitation, all of the transactions contemplated by this Article 5. Each of the matters provided for under the Plan involving the corporate structure of any Debtor or any New Company and any other transaction reasonably necessary to facilitate the consummation of the Plan shall be deemed to have occurred and shall be in effect pursuant to the Bankruptcy Code, and shall be authorized, approved and, to the extent taken prior to the Effective Date, ratified in all respects without any requirement of further action by the shareholders or the directors of any of the Debtors or any New Company. On the Effective Date, the appropriate officers of the Debtors and the New Companies are authorized and directed to execute and to deliver the Plan Documents and any other agreements, documents and instruments contemplated by the Plan or the Plan Documents in the name and on behalf of the Debtors or the New Companies, and to take such actions as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan or to otherwise comply with applicable law.

(b) New OTC shall be entitled, and be authorized without any further documentation or any action of any Person, to act on behalf of each Debtor with respect to or in connection with any matter relating to Taxes (for which the Debtors' related liabilities are included in the Assumed Liabilities) or Tax Returns of any Debtor relating

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thereto (including, without limitation, preparation and filing of any such Tax Return, audit, examination, investigation, proceeding or other dispute relating to any such Tax or Tax Return and settlement of any dispute with any taxing authority relating to any such Tax or Tax Return).

(c) From and after the Effective Date, New OTC shall be entitled, and be authorized without any further documentation or any action of any Person, to take such actions as it may deem necessary or advisable to close the Chapter 11 Cases.

ARTICLE 6

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

6.1 Assumption and Assignment of Executory Contracts and Unexpired Leases.

6.1.1 Assumption and Assignment.

(a) Except as otherwise provided herein, all executory contracts and unexpired leases that exist between any Debtor and any Person shall be deemed assumed by the Debtors and, except as set forth in Section 6.4 of the Plan, (x) in the case of each Debtor other than Fun Express, assigned to New OTC on the Effective Date in connection with the Asset Transfer pursuant to Section 365 of the Bankruptcy Code or (y) in the case of Fun Express, assigned to Fun Express LLC on the Effective Date in connection with the Fun Express Asset Transfer pursuant to Section 365 of the Bankruptcy Code, unless such contracts or leases (i) were assumed or rejected, or renegotiated and either assumed or rejected on renegotiated terms, pursuant to an order of the Bankruptcy Court entered prior to the Effective Date, (ii) were entered into by the Debtors during the pendency of the Chapter 11 Cases, (iii) are subject to a motion to reject, or a motion to approve renegotiated terms and to assume or reject on such renegotiated terms, that has been filed and served prior to the Effective Date, or (iv) are set forth in a schedule, as an executory contract or unexpired lease to be rejected, filed by the Debtors as part of the Plan Supplement. The Debtors reserve the right, at any time prior to the Confirmation Date, to add any executory contract or unexpired lease thereto, thus providing for its rejection pursuant to this Section 6.1.1(a). The Debtors will provide notice of any amendments to such schedule to the non-Debtor parties to the executory contracts or unexpired leases affected thereby and to those parties entitled to notice pursuant to Bankruptcy Rule 2002.

(b) Entry of the Confirmation Order shall constitute approval, pursuant to Section 365 of the Bankruptcy Code, of the assumption and assignment or rejection of executory contracts and unexpired leases as provided for herein. All executory contracts and unexpired leases assumed and assigned as provided for herein shall, upon assignment to New OTC or Fun Express LLC (as the case may be) or any subsequent assignment to any subsidiary thereof, be valid, binding and in full force and effect and enforceable by New

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OTC or Fun Express LLC (as the case may be) or such subsidiary in accordance with their respective terms (except as otherwise modified by the provisions of the Plan or by any order of the Bankruptcy Court), notwithstanding any provision of any executory contract or unexpired lease (including those of the type described in Sections 365(b)(2) and 365(f) of the Bankruptcy Code) or other legal restriction that prohibits, restricts or conditions such assignment or transfer.

6.1.2 Cure Payments, Etc. All cure payments that may be required under Section 365(b)(1) of the Bankruptcy Code in connection with the assumption and assignment of an executory contract or an unexpired lease under Section 6.1.1 shall be made on the Effective Date, as soon as practicable thereafter or as otherwise agreed to by the counterparty whose executory contract or unexpired lease is being assumed; provided, however, that in the event of a dispute concerning (i) the amount of any cure payment, (ii) the ability of New OTC or Fun Express LLC (as the case may be) or any subsidiary thereof to provide "adequate assurance of future performance" (within the meaning of Section 365 of the Bankruptcy Code) under the executory contract or the unexpired lease to be assumed and assigned or (iii) any other matter pertaining to the assumption and assignment of an executory contract or an unexpired lease, New OTC, Fun Express LLC or such subsidiary, as the case may be, shall make such cure payment or provide such assurance, as required, in accordance with Final Orders of the Bankruptcy Court or upon such other terms as the parties to such executory contract or unexpired lease may otherwise agree.

6.2 Employee Compensation and Benefit Programs. Except as set forth in Section 5.6(b) of the Plan, all of the Debtors' existing compensation and benefit agreements, plans, policies and programs applicable to their employees, officers and non-employee directors (including, without limitation, healthcare plans, disability plans, paid-time off plans, life and disability insurance plans, expense reimbursement policies, employment and severance agreements, offer letters, the OTC Retention Plan and the OTC Key Employee Performance Incentive Plan) that are set forth on a schedule to be filed at least three Business Days prior to the Voting Deadline (a) shall be amended, as applicable, in a manner agreed to by the Debtors and the First Lien Steering Committee, (b) shall be deemed, and treated as, executory contracts for purposes of the Plan and (c) as of the Effective Date, shall be assumed by the Debtors as so amended and assigned to the New Companies pursuant to Sections 365 and 1123 of the Bankruptcy Code.

6.3 Rejection. A Claim under an executory contract or an unexpired lease that has been rejected shall constitute a Class 2 Claim, if secured, or a Class 5 Claim, if unsecured. All Claims arising out of the rejection of executory contracts and unexpired leases hereunder must be filed within thirty (30) days after the date of entry of an order of the Bankruptcy Court approving such rejection. Any Claims not filed within such time shall be forever barred from assertion against the Debtors and their Estates and the New Companies.

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6.4 Director and Officer Liability Insurance Policies. As of the Effective Date, the Debtors shall assume all of the insurance policies for directors' and officers' liability maintained by the Debtors as of the Commencement Date, including the negotiated run off of such directors' and officers' liability policies maintained by the Debtors, pursuant to Section 365(a) of the Bankruptcy Code.

ARTICLE 7

DISTRIBUTIONS

7.1 Distributions to Distribution Agent. On the Effective Date, New OTC and New Holdco (on behalf of the Debtors) shall transmit or cause to be transmitted to the Distribution Agent Cash (including the Class 5 Cash Amount), the New Term Loans and, if applicable, the New Term Loan Cash Consideration, and the New Securities to make the distributions and payments required by the Plan to be made on or after the Effective Date. The Distribution Agent shall hold the Class 5 Cash Amount in a segregated account. On or before the first Distribution Date with respect to any Class 5 Claim, the Distribution Agent shall (a) establish a reserve for the payment of Class 5 Claim Administration Expenses from the Class 5 Cash Amount in such amount as directed by the Committee and (b) maintain such reserve in a separate segregated account. On or before the final Distribution Date in respect of the Class 5 Distribution Amount, upon receipt of invoices therefor, the Distribution Agent shall pay all Class 5 Claim Administration Expenses, before a reserve is established for the payment of Class 5 Claim Administrative Expenses, from the Class 5 Cash Amount and, once such reserve has been established, from such reserve. The Distribution Agent shall make distributions of the Class 5 Distribution Amount to Holders of Allowed Claims in Class 5 pursuant to and in accordance with Section 4.5(a) of the Plan.

7.1.1 Distributions.

(a) The Distribution Agent shall be responsible for making all of the distributions required to be made by the Debtors or New OTC, as the case may be, under the Plan. All costs and expenses in connection with such distributions, including, without limitation, any fee and expense of the Distribution Agent, shall be borne by New OTC.

(b) The Distribution Agent shall have the right to employ one or more sub-agents on such terms and conditions as the Distribution Agent and such sub-agent(s) shall agree, subject to approval of the Debtors and New OTC.

(c) No Distribution Agent shall be required to provide any bond or surety or other security in connection with the making of any distributions pursuant to, and the performance of its duties under, the Plan, unless otherwise ordered by the Bankruptcy Court.

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7.1.2 Dates of Distributions. The Distribution Agent shall make each required distribution by the date stated in the Plan with respect to such distribution. Except as set forth in Section 7.1.4 of the Plan, any distribution required to be made on the Effective Date shall be deemed to be made on such date if made as soon as practicable after such date and, in any event, within thirty (30) days from such date. Any distribution required to be made on the date on which a Claim becomes an Allowed Claim shall be deemed to be made on such date if made on the nearest Distribution Date occurring after such date.

7.1.3 Manner of Payment. At the sole option of the Distribution Agent, Cash distributions required to be paid by the Debtors on or after the Effective Date may be made in cash, by wire transfer or by a check drawn on a domestic bank and such payment shall be deemed made when the check or wire transfer is transmitted. Distribution of New Term Loans and New Securities shall be made by the issuance and delivery of such New [illegible] and New Securities. Distribution of the New Term Loan Cash Conside[illegible]d the Second Lien Expense Reimbursement Amount, in each case if applicable, [illegible]all be made in cash or by wire transfer.

7.1.4 Distributions to First Lien Lenders, Second Lien Lenders and Mezzanine Lenders. All distributions to the First Lien Lenders, the Second Lien Lenders and the Mezzani[illegible] [illegible]enders shall be made on the Effective Date.

7.2 [illegible]liverable Distributions. If a distribution is returned to the Distribution Agent as undeliverable, the Distribution Agent shall hold such distribution and shall not be requi[illegible]d to take any further action with respect to the delivery of the distribution unless and until the Distribution Agent is notified in writing of the then current address of the Person entitled to receive the distribution. Unless and until the Distribution Agent is so notified, such distribution shall be deemed to be Unclaimed Property and shall be dealt with in accordance with Section 7.6(a) of the Plan. The Distribution Agent shall not be entitled to vote any New Securities that the Distribution Agent holds as undeliverable.

7.3 Old Securities, First Lien Credit Agreement, Second Lien Credit Agreement and Mezzanine Loan Agreement.

7.3.1 Rights of Holders of Old Securities. As of the Effective Date, (a) all Old Securities shall be deemed automatically canceled and deemed void and of no further force or effect, without any further action on the part of any Person, and (b) the Debtors' obligations under such Old Securities shall be deemed discharged.

7.3.2 Rights of Holders of First Lien Claims, First Lien Guarantee Claims, Second Lien Claims, Second Lien Guarantee Claims and Mezzanine Claims. On the Effective Date, the First Lien Credit Agreement, the "Loan Documents" as defined under the First Lien Credit Agreement, the Second Lien Credit Agreement, the "Loan Documents" as defined under the Second Lien Credit Agreement and the Mezzanine Loan Agreement shall be deemed canceled, discharged, terminated and of no further

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force and effect; provided, however, that (a) any obligations of the First Lien Lenders under the First Lien Credit Agreement to indemnify the First Lien Agent that are expressly stated to survive the payment in full of the First Lien Claims shall so survive and (b) any obligations of the Second Lien Lenders under the Second Lien Credit Agreement to indemnify the Second Lien Agent that are expressly stated to survive the payment in full of the Second Lien Claims shall so survive. Notwithstanding the foregoing, such cancellation shall not impair the rights of any Holder of a First Lien Claim, a First Lien Guarantee Claim, a Second Lien Claim, a Second Lien Guarantee Claim or a Mezzanine Claim to receive distributions on account of such Claim under the terms of the Plan. Except for the exculpation contemplated by Section 10.5 and to the extent set forth in the first two sentences of Section 10.6 of the Plan, nothing herein shall constitute a waiver or modification of any party's rights and obligations under the Intercreditor Agreement, which shall remain in full force and effect notwithstanding the confirmation and consummation of the Plan.

7.3.3 Cancellation of Liens. Except as otherwise provided in the Plan, on the Effective Date, any Lien securing any Secured Claim, including, without limitation, any Liens created under the DIP Facility Agreement or the DIP Order, shall be deemed released, and the Holder of such Secured Claim shall be authorized and directed to release any collateral or other property of any Debtor (including, without limitation, any cash collateral) held by such Person and to take such actions as may be requested by such Debtor to evidence the release of such Lien, including, without limitation, the execution, delivery and filing or recording of such releases as may be requested by such Debtor.

7.4 Fractional Securities and Rounding of Payments.

(a) No fractional share of New Holdco Common Stock shall be issued on the Effective Date and no New Warrant to purchase a fractional share of New Holdco Common Stock shall be issued under the Plan. Each Person otherwise entitled to receive a number of shares of New Holdco Common Stock issued on the Effective Date that includes a fractional share or a New Warrant that is exercisable to purchase a fractional share of New Holdco Common Stock shall receive a share of New Holdco Common Stock or a New Warrant that has been rounded down to the next whole number of shares (if such fraction is less than one-half) or rounded up to the next whole number of shares (if such fraction is equal to, or greater than, one-half). Notwithstanding the foregoing, whenever rounding to the next lower whole number would result in such Person receiving no shares of New Holdco Common Stock or a New Warrant that is not exercisable to purchase any shares of New Holdco Common Stock, such Person shall receive one share of New Holdco Common Stock or a New Warrant that is exercisable to purchase one share of New Holdco Common Stock, as applicable.

(b) Whenever any payment of a fraction of a dollar under the Plan would otherwise be called for, the actual payment shall reflect a rounding of such fraction to the nearest whole dollar (up or down), with half dollars or less being rounded down. To the

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extent that Cash remains undistributed as a result of the rounding of such fraction to the nearest whole dollar, such Cash shall be treated as Unclaimed Property under Section 7.6(a) of the Plan.

7.5 Compliance with Tax Requirements. The Debtors, the New Companies and the Distribution Agent shall comply with all withholding and reporting requirements imposed by federal, state or local taxing authorities in connection with making distributions pursuant to the Plan. With respect to any Person from whom a tax identification number, certified tax identification number or other Tax information required by law to avoid withholding has not been received by the Debtors, the New Companies or the Distribution Agent, the Debtors, the New Companies or the Distribution Agent may, at their sole option, withhold the amount required to be withheld out of the Cash, the New Term Loans and, if applicable, the New Term Loan Cash Consideration, or the New Securities distributable to such Person and distribute the balance to such Person or decline to make any distribution to such Person until the applicable Tax information is received.

7.6 Distribution of Unclaimed Property.

(a) If any Person entitled to receive Cash or New Securities pursuant to the Plan is not known to the Debtors or the New Companies on the Effective Date or on such other date on which such Person becomes eligible for distribution of such Cash or New Securities, such Cash or New Securities shall be deemed to be "Unclaimed Property". Nothing contained in the Plan shall require the Debtors or the New Companies (or the Distribution Agent) to attempt to locate such Person. The Unclaimed Property shall be set aside and (in the case of Cash) held in a segregated interest-bearing account to be maintained by the Distribution Agent and shall be distributed as provided in clauses (b) and (c) below, as applicable. Upon such distribution, the Claim of any Holder that has not presented itself within one (1) year from the Confirmation Date to the Unclaimed Property distributable to such Holder shall be discharged and forever barred notwithstanding any applicable federal or state escheat, abandoned or unclaimed property laws to the contrary.

(b) If such Person presents itself within one (1) year from the Confirmation Date, the Unclaimed Property distributable to such Person, without interest or dividends earned thereon, shall be paid or distributed to such Person on the next Distribution Date. If such Person does not present itself within one (1) year from the Confirmation Date, except as provided in clause (c) below, any such Unclaimed Property and accrued interest earned thereon shall become the property of, and shall be released to, New OTC.

(c) If any Holder of a Class 5 Claim entitled to receive a Pro Rata share of the Class 5 Distribution Amount does not present itself within one (1) year from the Confirmation Date and the amount of the Unclaimed Property distributable to all such Holders exceeds $50,000 in the aggregate, such Unclaimed Property, with interest earned

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thereon, shall be distributed to the other Holders of Allowed Claims in Class 5 on the next Distribution Date so that each such other Holder of an Allowed Claim in Class 5 will receive its pro rata share of the Unclaimed Property and interest earned thereon based on the amount of the Allowed Claim of such other Holder as a percentage of the aggregate amount of the Allowed Claims held by all such other Holders. If the Unclaimed Property in respect of Class 5 Claims is equal to or less than $50,000 in the aggregate, then such Unclaimed Property and accrued interest earned thereon shall become the property of, and shall be released to, New OTC.

7.7 Setoff. Each of the Debtors and New OTC may, but is not required to, setoff against or recoup from any Claim and the distribution to be made pursuant to the Plan in respect of such Claim (other than the DIP Facility Claims, the First Lien Claims, the First Lien Guarantee Claims, the Second Lien Claims, the Second Lien Guarantee Claims and the Mezzanine Claims, which Claims shall not be subject to setoff, recoupment or reduction of any kind, including pursuant to Section 502(d) of the Bankruptcy Code), any claims of any nature which such Debtor or New OTC may have against the Holder of such Claim. Neither the failure by any Debtor or New OTC to effect such a setoff nor the allowance of any Claim shall constitute a waiver or a release of any claim which such Debtor or New OTC may have against the Holder of such Claim.

7.8 Distribution Record Date. Only Holders of record of Class 3 Claims, Class 4 Claims, Class 5 Claims, Class 7 Claims, Class 8 Claims or Mezzanine Claims as of the Distribution Record Date shall be entitled to receive distributions provided for with respect to the applicable Class of Claims under the Plan.

7.9 Allocation of Plan Distributions Between Principal and Interest. To the extent that any Allowed Claim entitled to a distribution under the Plan is composed of indebtedness and accrued but unpaid interest thereon, such distribution shall, to the extent permitted by applicable law, be allocated to the portion of the Claim representing the principal amount and then, to the extent that the consideration exceeds such principal amount, to the portion of the Claim representing accrued but unpaid interest.

ARTICLE 8

PROCEDURES FOR RESOLVING OBJECTIONS TO CLAIMS

8.1 Objections to Claims.

8.1.1 Deadline to Object to Claims.

(a) Prior to the Effective Date, the Debtors shall be responsible for pursuing any objection to the allowance of any Claim.

(b) From and after the Effective Date, New OTC shall have the right to pursue, and shall be responsible for pursuing, any objection to the allowance of any Claim (other than a Class 5 Claim). Unless another date is established by the Bankruptcy Court or the Plan, any objection to a Claim (other than a Class 5 Claim) shall be filed with the Bankruptcy Court and served on the Person holding such Claim within one hundred and twenty (120) days from the Effective Date. New OTC may request (and the Bankruptcy Court may grant) an extension of such deadline by filing a motion with the Bankruptcy Court, based upon a reasonable exercise of its business judgment. Any motion seeking to extend the deadline to object to any Claim (other than a Class 5 Claim) shall not be deemed an amendment to the Plan. Any objections to, or other proceedings contesting the allowance of, any Claims (other than Class 5 Claims) may be litigated to judgment, settled or withdrawn, in New OTC's discretion. New OTC may settle any such objections or proceedings without Bankruptcy Court approval or may seek Bankruptcy Court approval without notice to any Person other than the Holder of the applicable Claim.

(c) The Committee shall have the right to pursue, and shall be responsible for pursuing, any objection to the allowance of any Class 5 Claim. Any objection to a Class 5 Claim shall be filed with the Bankruptcy Court and served on the Person holding such Claim within forty-five (45) days from the Effective Date; provided, however, that the deadline to object to Class 5 Claims may be extended for one forty-five (45) day period by the Committee by filing a notice of the extended objection deadline with the Bankruptcy Court. Thereafter, the deadline to object to Class 5 Claims may be further extended only by an order of the Bankruptcy Court. Any objections to, or other proceedings contesting the allowance of, any Class 5 Claims may be litigated to judgment, settled or withdrawn, in the Committee's discretion. The Committee may settle any such objections or proceedings without Bankruptcy Court approval or may seek Bankruptcy Court approval without notice to any Person other than the Holder of the applicable Class 5 Claim.

8.1.2 Claims That are Not Timely Filed. Any proof of Claim relating to a Claim filed after the applicable bar date shall be automatically disallowed as a late filed claim, without any action by the Debtors or New OTC, unless and until the party filing such proof of Claim obtains the written consent of the Debtors or New OTC to file such Claim late or obtains an order of the Bankruptcy Court, upon written motion on notice to the Debtors or New OTC, that permits the late filing of the Claim. In the event any proof of Claim is permitted to be filed after the applicable bar date by such written consent or order, New OTC shall have one hundred eighty (180) days from the date of such consent or order to object to such Claim, which deadline may be extended by the Bankruptcy Court on motion of New OTC.

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8.2 Treatment of Disputed Claims.

8.2.1 No Distribution Pending Allowance. If any portion of a Claim is a Disputed Claim, no payment or distribution provided for under the Plan shall be made on account of the portion of such Claim that is a Disputed Claim unless and until such Disputed Claim becomes an Allowed Claim, but the payment or distribution provided for under the Plan shall be made on account of the portion of such Claim that is an Allowed Claim.

8.2.2 Distribution After Allowance. On the next Distribution Date following the date on which a Disputed Claim becomes an Allowed Claim, the Distribution Agent shall distribute to the Holder of such Claim any Cash that would have been distributable to such Person if such Claim had been an Allowed Claim on the Effective Date.

8.2.3 Reserves for Disputed Claims. In the event that Disputed Claims are pending, the Distribution Agent may establish reserves for such Disputed Claims in an amount equal to 100% of the distributions to which holders of such Disputed Claims would be entitled under the Plan if the Disputed Claims were Allowed Claims or in such lesser amount as may be approved by the Bankruptcy Court upon application by New OTC or (with respect to any Disputed Claim in Class 5) the Committee. The aggregate property to be distributed to Holders of Allowed Claims on any Distribution Date shall be adjusted to reflect such reserves. Any reserve in respect of Disputed Claims in Class 5 shall be maintained by the Distribution Agent in a segregated account in accordance with Section 7.1 of the Plan.

ARTICLE 9

EFFECTS OF PLAN CONFIRMATION

9.1 Discharge. Except as otherwise expressly provided in the Plan or the Confirmation Order, upon the occurrence of the Effective Date, each Debtor shall be discharged, effective immediately, from any Claim and any "debt" (as that term is defined in Section 101(11) of the Bankruptcy Code), and each Debtor's liability in respect thereof shall be extinguished completely, whether reduced to judgment or not, liquidated or unliquidated, contingent or noncontingent, asserted or unasserted, fixed or not, matured or unmatured, disputed or undisputed, legal or equitable, known or unknown, that arose from any agreement of any Debtor entered into or obligation of any Debtor incurred before the Confirmation Date, or from any conduct of any Debtor prior to the Confirmation Date, or that otherwise arose before the Confirmation Date, including, without limitation, all interest accrued and expenses incurred, if any, on any such debts, whether such interest accrued or such expenses were incurred before or after the Commencement Date, and including, without limitation, any liability of a kind specified in Sections 502(g), 502(h) and 502(i) of the Bankruptcy Code, whether or not a

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proof of claim was filed or is deemed filed under Section 501 of the Bankruptcy Code, such Claim is allowed under Section 502 of the Bankruptcy Code or the Holder of such Claim has accepted the Plan.

9.2 Revesting. Except as otherwise expressly provided in the Plan or the Confirmation Order, on the Effective Date, without any further action, New OTC and its subsidiaries will be vested with all of the Transferred Assets, free and clear of all Claims, Liens and Interests, and may operate their businesses and may use, acquire or dispose of their assets free of any restrictions imposed by the Bankruptcy Code or by the Bankruptcy Court. Except as otherwise expressly provided in the Plan or the Confirmation Order, all claims against third parties on account of, and all causes of action owed to or in favor of, any Debtor (including, without limitation, any claims, rights or causes of action arising under Sections 510, 542, 543, 544, 547, 548, 549, 550, 551 and 553 of the Bankruptcy Code) are hereby preserved, retained for enforcement solely and exclusively by and at the discretion of New OTC and its subsidiaries and are revested in New OTC and its subsidiaries on the Effective Date. Any recoveries realized by New OTC and its subsidiaries from the assertion of any such claims or causes of action shall be the sole property of New OTC and its subsidiaries. The New Companies shall be deemed successors or affiliates of the Debtors under Section 1145 of the Bankruptcy Code and representatives of the Estates under Section 1123(b) of the Bankruptcy Code.

ARTICLE 10

RELEASES, INJUNCTIONS AND EXCULPATION

10.1 **Release by Debtors. From and after the Effective Date, and without limiting the protections afforded to the First Lien Agent, the First Lien Lenders, the Second Lien Agent, the Second Lien Lenders and their respective Representatives in the DIP Order, the Releasees, the Second Lien Lenders, the Second Lien Agent and their respective Representatives shall be released by each Debtor from any and all claims (as defined in Section 101(5) of the Bankruptcy Code), obligations, suits, judgments, damages, rights, causes of action and liabilities whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereafter arising, in law, equity or otherwise, that any Debtor is entitled to assert in its own right or on behalf of the Holder of any Claim or Interest or other Person, based in whole or in part upon any act or omission, transaction, agreement, event or other occurrence taking place on or prior to the Effective Date (including, without limitation, any and all Claims arising under Chapter 5 of the Bankruptcy Code), except for (a) claims against or liabilities of officers, directors or employees of any Debtor in respect of (i) any loan, advance or similar payment by any Debtor to any such Person or (ii) any contractual obligation owed by such Person to any Debtor, and (b) claims or causes of action against any member of the Committee with whom the Debtors**

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transact business, arising out of any business transaction between any Debtor and such member.

10.2 **Release of Releasees by Holders of Class 3 Claims, Class 4 Claims, Class 5 Claims, Class 7 Claims, Class 8 Claims and Class 9 Claims. From and after the Effective Date, any Holder of a Class 3 Claim, Class 4 Claim, Class 5 Claim, Class 7 Claim, Class 8 Claim or Class 9 Claim (a) who has affirmatively voted to accept the Plan or who is deemed to accept the Plan and (b) who has not checked the box on its duly completed ballot indicating its election not to consent to the releases provided by this Section 10.2, shall release each Releasee from any and all claims (as defined in Section 101(5) of the Bankruptcy Code), obligations, suits, judgments, damages, rights, causes of action and liabilities whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereafter arising, in law, equity or otherwise, that any Holder of a Class 3 Claim, Class 4 Claim, Class 5 Claim, Class 7 Claim, Class 8 Claim or Class 9 Claim is entitled to assert against any Releasee, based in whole or in part upon any act or omission, transaction, agreement, event or occurrence taking place on or before the Effective Date in any way relating to any Debtor, the Chapter 11 Cases or the negotiation, formulation and preparation of the Plan or any related document.**

10.3 **Limited Release of Holders of Class 5 Claims by Debtors. In consideration of the Committee's agreement to support the Plan and recommend that Holders of Class 5 Claims support and vote to accept the Plan, from and after the Effective Date, each Debtor shall release each Holder of a Class 5 Claim from any and all claims (as defined in Section 101(5) of the Bankruptcy Code), rights or causes of action arising under Sections 547 and 550 (solely with respect to claims, rights or causes of action arising under Section 547 of the Bankruptcy Code) of the Bankruptcy Code that any Debtor is entitled to assert against any Holder of a Class 5 Claim. Notwithstanding the foregoing, any Holder of a Class 5 Claim that has (x) checked the box on its duly completed ballot indicating its election not to consent to the releases provided by Section 10.2 of the Plan (unless such Holder otherwise consents to such releases in writing) or (y) voted to reject the Plan, shall not be released from such claims pursuant to this Section 10.3, provided that from and after the Effective Date, the New Companies shall not assert any such claims against any such Holder of a Class 5 Claim without the prior consent of the Committee.**

10.4 **Injunctions and Stays. Unless otherwise provided in the Plan or the Confirmation Order, all injunctions and stays provided for in the Chapter 11 Cases pursuant to Sections 105 and 362 of the Bankruptcy Code or otherwise in effect on the Confirmation Date, shall remain in full force and effect until the Effective Date. From and after the Effective Date, all Persons are permanently enjoined from, and restrained against, commencing or continuing in any court any suit, action or other proceeding, or otherwise asserting any claim or interest, seeking to hold (a) the**

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Debtors, (b) the New Companies, (c) the property of the Debtors or the New Companies, (d) any Releasee, (e) any Holder of a Class 5 Claim or (f) the Second Lien Lenders, the Second Lien Agent and their respective Representatives liable for any claim, obligation, right, interest, debt or liability that has been discharged or released pursuant to the Plan.

10.5 **Exculpation. None of the Debtors, the New Companies, the Releasees, the Committee, the Second Lien Agent, the Second Lien Lenders or the Representatives of the Second Lien Lenders or the Second Lien Agent shall have or incur any liability to any Holder of any Claim or Interest or other Person for any act or omission in connection with or arising out of the negotiation, documentation, preparation and pursuit of confirmation of the Plan, the consummation of the Plan, the administration of the Plan, the Chapter 11 Cases or the property to be distributed under the Plan except for liability based on willful misconduct or fraud as finally determined by the Bankruptcy Court. The Debtors, the New Companies, the Releasees, the Committee and each of their respective officers, directors, employees and other agents, advisors, attorneys and accountants shall be entitled to rely, in every respect, upon the advice of counsel with respect to their duties and responsibilities under the Plan.**

10.6 Waiver of Subordination Rights and Rights under the Intercreditor Agreement. The distribution pursuant to the Plan of (a) New Warrants to any Holder of a Class 4 Claim, (b) the Second Lien Expense Reimbursement Amount to the Second Lien Agent and/or the members of the Second Lien Steering Committee and (c) Holdings Cash to any Holder of a Class 8 Claim, if applicable, shall not be subject to levy, garnishment, attachment, turnover, claim or other legal process by any Holder of a Class 3 Claim or a Class 7 Claim under the Intercreditor Agreement. On the Effective Date, each Holder of a Claim (a) by virtue of the acceptance of the Plan by the requisite majority in number and amount of members in its Class, (b) by virtue of the acceptance or deemed acceptance of the Plan by such Holder or (c) by the acceptance by such Holder of any distribution made or consideration given under the Plan, waives and relinquishes (i) any and all rights arising under any subordination agreements or applicable law, including, without limitation, Section 510 of the Bankruptcy Code, relating to the payment or distributions of consideration made or to be made under the Plan to any other Holder of a Claim against any Debtor and (ii) any claims related to or arising under the Intercreditor Agreement existing on or prior to the Effective Date. Notwithstanding the foregoing, and except for the exculpation contemplated by Section 10.5 and to the extent set forth in the first two sentences of this Section 10.6, nothing herein shall constitute a waiver or modification of any party's rights and obligations under the Intercreditor Agreement, which shall remain in full force and effect notwithstanding confirmation and consummation of the Plan.

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ARTICLE 11

CONDITIONS TO CONFIRMATION AND CONSUMMATION

11.1 Conditions Precedent to Plan Confirmation. It shall be a condition precedent to the confirmation of the Plan that on or prior to the Confirmation Date, the Bankruptcy Court shall have entered one or more orders (in form and substance reasonably satisfactory to the First Lien Steering Committee) which shall be in full force and effect and not stayed and which shall:

(a) find and determine that Classes 1, 2 and 10 are not entitled to vote on the Plan;

(b) authorize the implementation of the Plan in accordance with its terms, including, without limitation, the execution and delivery of the agreements and instruments entered into pursuant to the Plan (including, without limitation, each of the Plan Documents);

(c) issue the injunction and authorize the issuance of the releases and exculpations as set forth in the Plan effective on the Effective Date;

(d) decree that, on the Effective Date, the transfers of assets by any Debtor contemplated by the Plan (including, without limitation, the Asset Transfer) (i) are or will be legal, valid and effective transfers of property, (ii) vest or will vest in the transferee (including, without limitation, New OTC and its subsidiaries) good title to such property free and clear of all Claims, Interests and Liens, except those provided for in the Plan or the Confirmation Order, (iii) do not or will not constitute fraudulent conveyances under any applicable law and (iv) do not and will not subject any of the Debtors, any of the New Companies or property so transferred to any liability by reason of such transfer under applicable law or any theory of law including, without limitation, any theory of successor or transferee liability;

(e) provide that notwithstanding Rule 3020 of the Bankruptcy Rules, the Confirmation Order shall be immediately effective, subject to the terms and conditions of the Plan; and

(f) confirm the Plan and authorize its implementation in accordance with its terms.

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11.2 Conditions Precedent to Plan Consummation. It shall be a condition precedent to the consummation of the Plan that:

(a) the orders referred to in Section 11.1, including, without limitation, the Confirmation Order, shall not then be stayed, vacated or reversed;

(b) the Exit Facility Documents shall have been executed and all conditions to the effectiveness thereof shall have been satisfied or waived by the parties designated as lenders thereunder, as required thereunder;

(c) the New Term Loan Documents shall have been executed and all conditions to the effectiveness thereof shall have been satisfied or waived by the parties designated as lenders thereunder, as required thereunder;

(d) all of the Debtors' obligations under the DIP Facility Agreement shall have been satisfied in full and discharged as provided in Section 2.1 of the Plan;

(e) all other agreements and instruments contemplated by, or to be entered into pursuant to, the Plan, including, without limitation, each of the Plan Documents, shall have been duly and validly executed and delivered by the parties thereto and all conditions to their effectiveness shall have been satisfied or waived; and

(f) all authorizations, consents and regulatory approvals required (if any) in connection with the consummation of the Plan shall have been obtained.

11.3 Waiver of Conditions. The Debtors, with the consent of the First Lien Steering Committee, may waive at any time, without notice, leave or order of the Bankruptcy Court, and without any formal action other than proceeding to consummate the Plan, the conditions set forth in Sections 11.1(d) and (e) to confirmation of the Plan or in Section 11.2(e) to consummation of the Plan.

ARTICLE 12

RETENTION OF JURISDICTION

12.1 Retention of Jurisdiction. Notwithstanding the entry of the Confirmation Order or the occurrence of the Effective Date, the Bankruptcy Court shall retain jurisdiction over the Chapter 11 Cases and any of the proceedings arising from, or relating to, the Chapter 11 Cases pursuant to Section 1142 of the Bankruptcy Code and 28 U.S.C. § 1334 to the fullest extent permitted by the Bankruptcy Code and other applicable law, including, without limitation, such jurisdiction as is necessary to ensure

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that the purpose and intent of the Plan are carried out. Without limiting the generality of the foregoing, the Bankruptcy Court shall retain jurisdiction for the following purposes:

(a) to hear and determine any and all objections to the priority, classification or allowance, or requests for estimation, of Claims or the establishment of reserves pending the resolution of Disputed Claims;

(b) to consider and act on the compromise and settlement of any Claim against, or cause of action on behalf of, any Debtor or any Estate;

(c) to hear and determine any motions pending on the Effective Date to assume any executory contract or unexpired lease or to reject any executory contract or unexpired lease and to determine the allowance of any Claim resulting therefrom;

(d) to hear and determine any issues regarding the application of Section 1145 to the issuance and resale of the New Securities;

(e) to enter such orders as may be necessary or appropriate in connection with the recovery of any Debtor's assets wherever located;

(f) to hear and determine any and all applications for allowance of compensation and reimbursement of expenses;

(g) to hear and determine any and all controversies, suits and disputes arising under or in connection with the interpretation, implementation or enforcement of the Plan and any of the documents intended to implement the provisions of the Plan or any other matters to be resolved by the Bankruptcy Court under the terms of the Plan; provided that any dispute arising under or in connection with the New Term Loan Documents or the Exit Facility Documents shall be dealt with in accordance with the provisions thereof;

(h) to hear and determine any motions or contested matters involving Taxes, tax refunds, tax attributes and tax benefits and similar and related matters with respect to any Debtor arising prior to the Effective Date or relating to the administration of the Chapter 11 Cases, including, without limitation, matters involving federal, state and local Taxes in accordance with Sections 346, 505 and 1146 of the Bankruptcy Code (including the expedited determination of taxes under Section 505(b) of the Bankruptcy Code);

(i) to hear and determine any and all applications, claims, adversary proceedings and contested or litigated matters pending on the Effective Date or that may be commenced thereafter as provided in the Plan or timely filed pursuant to the Bankruptcy Code or an order of the Bankruptcy Court, including, without

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limitation, any claims or causes of action arising under chapter 5 of the Bankruptcy Code;

(j) to effectuate distributions under and performance of, and resolve any issues relating to distributions under, the provisions of the Plan;

(k) to hear and determine any applications to modify any provision of the Plan to the full extent permitted by the Bankruptcy Code;

(l) to correct any defect, cure any omission or reconcile any inconsistency in the Plan, the exhibits to the Plan, the Plan Supplement, or any order of the Bankruptcy Court, including the Confirmation Order, as may be necessary to carry out the purposes and intent of the Plan;

(m) to determine such other matters as may be provided for in the Confirmation Order or as may from time to time be authorized under the provisions of the Bankruptcy Code or any other applicable law;

(n) to enforce all orders, judgments, injunctions, releases, exculpations, indemnifications and rulings issued or entered in connection with the Chapter 11 Cases or the Plan;

(o) to enter such orders as may be necessary or appropriate in aid of confirmation and to facilitate implementation of the Plan, including, without limitation, any stay orders as may be appropriate in the event that the Confirmation Order is for any reason stayed, revoked, modified or vacated and appropriate orders (which may include contempt or other sanctions) to protect the Debtors and the New Companies;

(p) to determine any other matter that may arise in connection with the Chapter 11 Cases, the Plan or the Confirmation Order or that is not inconsistent with the Bankruptcy Code; and

(q) to enter an order closing the Chapter 11 Cases.

ARTICLE 13

MODIFICATION OR WITHDRAWAL OF PLAN

13.1 Modification of Plan. At any time prior to the Confirmation Date, the Debtors may, with the prior consent of the First Lien Steering Committee, supplement, amend or modify the Plan. After the Confirmation Date, the Debtors or the New Companies may, with the prior consent of the First Lien Steering Committee, apply to the Bankruptcy Court, pursuant to Section 1127 of the Bankruptcy Code, to modify the Plan

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or waive any of the conditions thereto. After the Confirmation Date, the Debtors or the New Companies may, with the prior consent of the First Lien Steering Committee, apply to remedy defects or omissions in the Plan or the Confirmation Order or to reconcile inconsistencies in the Plan, the Plan Supplement or the Confirmation Order. A Holder of a Claim that has voted to accept the Plan shall be deemed to accept the Plan as altered, amended or modified so long as such alteration, amendment or modification does not adversely change the treatment of the Claim of such Holder. Otherwise, the Debtors or the New Companies may, with the prior consent of the First Lien Steering Committee, alter, amend or modify the treatment of Claims if the Holders of the Claims that have voted to accept the Plan agree or consent to such alteration, amendment or modification, or as ordered by the Bankruptcy Court.

13.2 Withdrawal of Plan. The Debtors reserve the right, upon written notification filed by the Debtors with the Bankruptcy Court and served upon the First Lien Agent, the Committee and the Office of the United States Trustee for the District of Delaware, to revoke and withdraw the Plan at any time before the Confirmation Date or, if the conditions set forth in Section 11.2 hereof cannot be satisfied for any reason after the Confirmation Date, at any time up to the Effective Date. If the Debtors revoke or withdraw the Plan prior to the Confirmation Date, then the Plan shall be deemed null and void. In such event, nothing contained herein shall be deemed to constitute a waiver or release of any claims by or against the Debtors or any other Person or to prejudice in any manner the rights of the Debtors or any Person in any further proceedings involving the Debtors. In the event that the Plan is revoked or withdrawn subsequent to the Confirmation Date but prior to the Effective Date, (a) the Confirmation Order shall be vacated, (b) no distributions under the Plan shall be made, (c) the Debtors and all Holders of Claims and Interests shall be restored to the status quo ante as of the day immediately preceding the date of such withdrawal or revocation as though the Confirmation Date had never occurred and (d) all of the Debtors' obligations with respect to the Claims and Interests shall remain unchanged and nothing contained herein shall be deemed to constitute a waiver or release of any claims by or against the Debtors or any other Person or to prejudice in any manner the rights of the Debtors or any Person in any further proceedings involving the Debtors.

ARTICLE 14

MISCELLANEOUS

14.1 Payment Dates. Whenever any payment or distribution to be made under the Plan shall be due on a day other than a Business Day, such payment or distribution shall instead be made, without interest, on the immediately following Business Day.

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14.2 Headings. The headings used in the Plan are inserted for convenience only and neither constitute a portion of the Plan nor in any manner affect the construction of the provisions of the Plan.

14.3 Notices. All notices and requests in connection with the Plan shall be in writing and shall be hand delivered or sent by mail addressed to:

To the Debtors:

Oriental Trading Company, Inc.
5455 South 90th Street
Omaha, Nebraska 68127
Attention: Steven G. Mendlik
Robert R. Siffring, Esq.
Fax: (402) 331-3873
Email: siffring@oriental.com

with copies to:

Debevoise & Plimpton LLP
919 Third Avenue
New York, New York 10022
Attention: Richard F. Hahn, Esq.
My Chi To, Esq.
Fax: (212) 909-6836
Email: rfhahn@debevoise.com & mcto@debevoise.com

and:

Young Conaway Stargatt & Taylor, LLP
The Brandywine Building
1000 West Street, 17th Floor
P.O. Box 391
Wilmington, Delaware 19899
Attention: Joel A. Waite, Esq.
Kenneth J. Enos, Esq.
Fax: (302) 571-1253
Email: jwaite@ycst.com & kenos@ycst.com

To the First Lien Agent:

JPMorgan Chase Bank, N.A.
383 Madison Avenue, 23rd Floor
New York, New York 10179

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Attention: Charles Freedgood
Fax: (212) 622-4557
Email: charles.freedgood@jpmorgan.com

with a copy to:

Simpson Thacher & Bartlett LLP
425 Lexington Avenue
New York, New York 10017
Attention: Steven Fuhrman, Esq.
Elisha D. Graff, Esq.
Fax: (212) 455-2502
Email: sfuhrman@stblaw.com & egraff@stblaw.com

To the Second Lien Agent:

Wilmington Trust FSB
1100 North Market Street
Rodney Square North
Wilmington, Delaware 19890
Attention: James Hanley
Fax: (302) 636-4145

with a copy to:

Kramer Levin Naftalis & Frankel LLP
1117 Avenue of the Americas
New York, New York 10036
Attention: Thomas Moers Mayer, Esq.
Fax: (212) 715-8000
Email: tmayer@kramerlevin.com

To the Committee:

Cooley LLP
The Grace Building
1114 Avenue of the Americas
New York, New York 10036-7798
Attention: Jeffrey L. Cohen, Esq.

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Fax: (212) 202-5200
Email: jcohen@cooley.com

14.4 Governing Law. Except to the extent that the Bankruptcy Code, Bankruptcy Rules or other federal law shall be applicable, or to the extent an exhibit to the Plan, any Plan Supplement or any Plan Document provides otherwise (in which case the governing law specified therein shall be applicable to such exhibit), the rights, duties and obligations arising under the Plan shall be governed by, and construed and enforced in accordance with, the laws of the State of New York, without giving effect to the principles of conflicts of law thereof to the extent that the application of the law of another jurisdiction would be required thereby.

14.5 Successors and Assigns. The rights, duties and obligations of any Person or entity named or referred to in the Plan shall be binding upon and shall inure to the benefit of, the successor and assigns of such Person or entity.

14.6 Committee. Except as otherwise provided in this Section 14.6, on the Effective Date, the Committee shall cease to exist and its members, employees or agents (including, without limitation, attorneys, investment bankers, financial advisors, accountants and other professionals) shall be released and discharged from any further authority, duties, responsibilities and obligations relating to, arising from, or in connection with the Committee. The Committee shall continue to exist after such date solely with respect to (a) all applications filed pursuant to Sections 330 and 331 of the Bankruptcy Code seeking payment of fees and expenses incurred by any professional, (b) any appeals of the Confirmation Order and (c) the evaluation and prosecution of objections to, and resolution or reconciliation of, Class 5 Claims as set forth herein. The New Companies shall provide the Committee with reasonable access to the Debtors' books and records for the purpose of evaluating and prosecuting objections to, or resolving or reconciling, Class 5 Claims.

14.7 Severability of Plan Provisions. If, prior to the Confirmation Date, any term or provision of the Plan is held by the Bankruptcy Court to be invalid, void or unenforceable, the Bankruptcy Court, shall, with the consent of the Debtors and the First Lien Steering Committee, have the power to interpret, modify or delete such term or provision (or portions thereof) to make it valid, enforceable or confirmable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void or unenforceable, and such term or provision shall then be operative as interpreted, modified or deleted. Notwithstanding any such interpretation, modification or deletion, the remainder of the terms and provisions of the Plan shall in no way be affected, impaired or invalidated by such interpretation, modification or deletion. The Confirmation Order shall constitute a judicial determination and shall provide that each term and provision, as it may have been interpreted, modified or deleted in accordance with the foregoing, is valid and enforceable pursuant to its terms.

14.8 No Waiver. Except to the extent that it is an Allowed Claim, the failure of any Debtor to object to any Claim for purposes of voting shall not be deemed a waiver of such Debtor's or any New Company's right to object to or examine such Claim, in whole or in part.

14.9 Payment of Post-Petition Interest and Attorneys' Fees. Unless otherwise expressly provided in the Plan, allowed by order of the Bankruptcy Court or required by applicable bankruptcy law, the Debtors shall not be required to pay to any Holder of a Claim any interest or any attorneys' fees with respect to such Claim accruing on or after the Commencement Date.

14.10 Post-Effective Date Fees and Expenses. From and after the Effective Date, the Debtors, the Committee and the New Companies shall be authorized to employ and pay any professional, in the ordinary course of business without the necessity for any notice to or approval by the Bankruptcy Court.

14.11 Exemption from Certain Transfer Taxes and Recording Fees. Pursuant to Section 1146(a) of the Bankruptcy Code, any transfer from a Debtor to a New Company or to any other entity in accordance with, in contemplation of, or in connection with the Plan or pursuant to: (a) the Asset Transfer or the Fun Express Asset Transfer, (b) the issuance, transfer or exchange of the New Term Loans or the New Securities under or in connection with the Plan, (c) the creation or recording of public record of any mortgage, deed of trust or other security interest, (d) the making or assignment of any lease or sublease or (e) the making or delivery of any deed or other instrument of transfer under, in furtherance of, or in connection with the Plan, including any merger agreements or agreements of consolidation, deeds, bills of sale or assignments executed in connection with any of the transactions contemplated under the Plan, shall not be subject to any document recording tax, stamp tax, conveyance fee, sales or use tax, intangibles or similar tax, mortgage tax, stamp act, real estate transfer tax, mortgage recording tax, Uniform Commercial Code filing or recording fee or other similar Tax or governmental assessment, and the Confirmation Order shall direct the appropriate state or local governmental officials or agents to forego the collection of any such Tax or governmental assessment and to accept for filing and recordation any of the foregoing instruments or other documents without the payment of any such Tax or governmental assessment. The Asset Transfer and the Fun Express Asset Transfer shall qualify as occasional or casual sales for the purposes of Nebraska sales and use Taxes and Iowa sales and use Taxes.

14.12 Statutory Fees. All fees payable under Chapter 123 of 28 U.S.C. § 1930, as determined by the Bankruptcy Court at the Confirmation Hearing, shall be paid by New OTC on the Effective Date. Any such fees accrued after the Effective Date shall be paid when due pursuant to such Section 1930 until the entry of a final decree or the conversion or dismissal of the Chapter 11 Cases. In addition, (i) prior to the Effective Date, the Debtors shall, and (ii) following the Effective Date, New OTC shall, file quarterly reports in compliance with the guidelines of the United States Trustee for the

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District of Delaware until the entry of an order closing or converting the Chapter 11 Cases.

14.13 Further Documents and Action. The Debtors and the New Companies shall execute, and are authorized to file with the Bankruptcy Court, such agreements and other documents (on terms reasonably satisfactory to the First Lien Steering Committee), take or cause to be taken such action, and deliver such documents or information as may be necessary or appropriate to effect and further evidence the terms and conditions of the Plan and to consummate the transactions and transfers contemplated by the Plan. The Debtors and the New Companies, and all other parties, shall execute any and all documents and instruments that must be executed under or in connection with the Plan in order to implement the terms of the Plan or to effectuate the distributions under the Plan, provided that such documents and instruments are reasonably acceptable to such party or parties.

14.14 Reservation of Rights. If the Plan is not confirmed by the Confirmation Order, or if the Plan is confirmed and does not become effective, the rights of all parties in interest in the Chapter 11 Cases are and shall be reserved in full. Any concessions or settlements reflected herein, if any, are made for purposes of the Plan only, and if the Plan does not become effective, no party in interest in the Chapter 11 Cases shall be bound or deemed prejudiced by any such concession or settlement.

14.15 Inconsistencies. In the event that the terms or provisions of the Plan are inconsistent with the terms and provisions of the exhibits to the Plan, the Plan Supplement or documents executed in connection with the Plan, the terms of the Plan shall control.

14.16 Compromise of Controversies. In consideration for the distributions and other benefits provided under the Plan, the provisions of the Plan constitute a good faith compromise and settlement of all claims and controversies resolved under the Plan and the entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of such compromise and settlement under Bankruptcy Rule 9019.

14.17 Exemption from Securities Laws. The issuance of the New Holdco Common Stock and the New Warrants on the Effective Date (and the New Holdco Common Stock for which such New Warrants are exercisable) and any other securities issued pursuant to the Plan and any subsequent sales, resales or transfers or other distributions of any such securities shall be authorized under Section 1145 of the Bankruptcy Code and shall be exempt from any federal or state securities laws registration requirements as of the Effective Date without any further act or action by any Person.

14.18 Restrictions on Certain Persons Owning Old Securities. Unless otherwise ordered by the Bankruptcy Court, pursuant to the Confirmation Order (a) any Person

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owning any Old Securities that is treated as a "5-percent shareholder" within the meaning of Section 382 of the Internal Revenue Code of 1986, as amended, shall be enjoined from conveying, assigning, selling, transferring or otherwise disposing of any Old Securities (including, without limitation, granting an option with respect to such Old Securities) to any Person at any time prior to the Effective Date and (b) any Person owning any Old Securities that is treated as a "50-percent shareholder" within the meaning of such Section 382 shall be enjoined from abandoning, or claiming a worthless stock deduction with respect to, any Old Securities held by such Person (or otherwise treating such Old Securities as worthless for U.S. federal income tax purposes) during or with respect to any taxable year of such Person ending prior to the Effective Date. Conveying, assigning, abandoning, selling, transferring or otherwise disposing of any Old Securities or claiming any worthless stock deduction with respect to any Old Securities or treating any Old Securities as worthless in any Tax Return in violation of this Section 14.18 of the Plan shall be null and void ab initio.

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Dated: Wilmington, Delaware
December 13, 2010

OTC HOLDINGS CORPORATION
(for itself and on behalf of its affiliated debtors as Debtors and Debtors in Possession)

By:_____
Name: Steven G. Mendlik
Title: Chief Financial Officer

Counsel to Debtors and Debtors in Possession:

Joel A. Waite (No. 2925)
Kenneth J. Enos (No. 4544)
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Wilmington, Delaware 19899
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Facsimile: (302) 571-1253

– and –

Richard F. Hahn
My Chi To
DEBEVOISE & PLIMPTON LLP
919 Third Avenue
New York, New York 10022
Telephone: (212) 909-6000
Facsimile: (212) 909-6836

EXHIBIT I

ORIENTAL TRADING COMPANY, INC.

WARRANT TERM SHEET

Issuer: The ultimate parent company for Oriental Trading Company, Inc. and its subsidiaries to be formed pursuant to the plan of reorganization of Oriental Trading Company, Inc. and its affiliated debtors and debtors in possession (the "Issuer").

Holders: Each holder of the Second Lien Claims (each, a "Holder"). Each Holder will receive its pro rata share of the Warrants to be issued to all Holders.

Security: Warrants (the "Warrants") to purchase common stock of the Issuer (the "New Common Equity"), as follows:

- A portion of the Warrants (the "Tranche A Warrants"), if fully exercised, shall represent 5.00% of the issued and outstanding New Common Equity (on an as-converted, fully-diluted basis).
- The other portion of the Warrants (the "Tranche B Warrants"), if fully exercised, shall represent 4.50% of the issued and outstanding New Common Equity (on an as-converted, fully-diluted basis).

Exercise Price: The exercise price (as the same may be adjusted from time to time) (the "Exercise Price") for each share of New Common Equity issuable upon exercise of:

- the Tranche A Warrants shall be equal to the price per share of New Common Equity based on the total enterprise value of $422.4 million ("Total Enterprise Value"); and
- the Tranche B Warrants shall be equal to the price per share of New Common Equity based on the Total Enterprise Value plus $25 million.

Exercisability:	Exercisable in whole or in part at any time prior to the Expiration Date. Payment in cash or through a "cashless" exercise feature, at the option of each Holder.
Expiration Date:	Five (5) years from the issue date
Anti-Dilution:	The Exercise Price shall be subject to customary anti-dilution protection upon the occurrence of (i) any issuance of additional equity securities (including securities that are convertible or exercisable into equity securities, but excluding securities issued (1) upon exercise of the Tranche A Warrants or the Tranche B Warrants, (2) pursuant to management or director equity plans (not to exceed 10% of the equity capital of the Issuer) or upon exercise, conversion or exchange of securities issued thereunder, (3) in consideration of acquisitions by the Issuer of assets or businesses or in connection with other business combination transactions involving the Issuer (on arm's length terms with an unaffiliated third party), or (4) in connection with a Change of Control (as to be defined in the Stockholders' Agreement referenced below) involving the Issuer and an unaffiliated third party) by the Issuer without consideration or at a price per equity security that is less than the then-outstanding Exercise Price, (ii) common stock splits and reverse common stock splits and (iii) any dividends or distributions to holders of New Common Equity. Except as provided in the next sentence, upon a Change of Control, each Warrant will be exercisable solely into the right to receive the kind and amount of consideration to which such Holder would have been entitled as a result of such Change of Control had the Warrant been exercised immediately prior thereto (taking into account any adjustments that would have occurred upon consummation of the Change of Control). In the event of a Change of Control in which the only consideration payable to holders of New Common Equity is cash, each Warrant shall be entitled to receive solely the cash consideration to which the holder thereof would have been entitled as a result of such Change of Control, less the Exercise Price per Warrant, had the Warrant been exercised immediately prior thereto (taking into account any adjustments that would have occurred upon consummation of the Change of Control). Warrants shall expire and be cancelled after a Change of Control,

subject to receipt of any consideration to which holders thereof are entitled as provided above.

Each holder of Warrants shall receive at least 20 days written notice of a proposed Sale Transaction, which notice shall set forth the terms of the Sale of Transaction material to holders of Warrants in their capacities as such. Within 10 days of receipt of such notice, each holder of (i) Tranche A Warrants may irrevocably elect, in its sole discretion, to receive, upon consummation of the Sale Transaction, its pro rata share (based on the percentage of the initially issued Tranche A Warrants held by such holder) of $2 million in cash and (ii) Tranche B Warrants may irrevocably elect, in its sole discretion, to receive, upon consummation of the Sale Transaction, its pro rata share (based on the percentage of the initially issued Tranche B Warrants held by such holder) of $2 million in cash (the amount required to be paid to any electing holder of Warrants hereunder, the "Sale Transaction Alternative Cash Consideration"), in either case, upon surrender of all of their Warrants and in lieu of the right they otherwise would have to receive the consideration referred to in the preceding paragraph upon exercise of such holder's Warrants.

"Sale Transaction" shall be defined (in a customary manner) as a sale of all or substantially all of the assets of the Company to a third party, a Drag-Along Transaction (referenced below), a merger or consolidation of the Company with a third party or another type of business combination or reorganization transaction involving the Company and a third party.

The agreement for such Sale Transaction will contain appropriate provisions for the payment of any Sale Transaction Alternative Cash Consideration in connection therewith.

Other Agreements:

All Holders shall be bound by the Stockholders Agreement (the "Stockholders' Agreement") and the Registration Rights Agreement (the "Registration Rights Agreement") to become effective in respect of New Common Equity issued pursuant to the plan of reorganization.

Drag-Along Rights:

Warrants and New Common Equity issued upon exercise of Warrants shall be subject to the provisions of

	the Stockholders' Agreement applicable to Drag-Along Transactions on the same basis as other holders of New Common Equity party to the Stockholders' Agreement.
Piggyback Registration Rights:	None for the Warrants. Shares of New Common Equity issued upon exercise of the Warrants will have piggyback rights pari passu with other holders of New Common Equity party to the Registration Rights Agreement.
No Impairment:	The Issuer will not, by amendment of its organizational documents or any other agreement setting forth the rights of the Holders, or through any reorganization, transfer of assets, consolidation or merger, dissolution, issue or sale of securities or any other voluntary action, avoid or seek to avoid the observance or performance of any of the terms of the Warrants, but will at all times in good faith assist in the carrying out of all such terms and in the taking of all action as may be necessary or appropriate in order to protect the rights of the Holders.
Amendments:	Any amendments to the terms of the Warrants that adversely affect the rights or interests of Holders will require the approval of a majority of the Holders of the then-outstanding Warrants and the Issuer; provided that any amendment that materially and adversely affects the rights or obligations of any Holder in a manner that is disproportionate to all other Holders of then-outstanding Warrants shall require the approval of such Holder.
Securities Laws Matters:	Issuance of the Warrants and New Common Equity issuable upon exercise of the Warrants will qualify for exemption to the fullest extent available under Section 1145 of the Bankruptcy Code.
Transferability:	Prior to an initial public offering, Holders may not sell, exchange, assign, encumber or transfer less than all of their respective Warrants. Warrants and New Common Equity issued upon exercise of Warrants shall be subject to each of the restrictions on transfer of New Common Equity set forth in the Stockholders' Agreement and the Registration Rights Agreement.
Minority Protections:	Holders of New Common Equity issued upon exercise of Warrants will have the following rights pursuant to the Stockholders' Agreement:

- *Tag-Along Rights*: Holders will have the right to include shares of their New Common Equity on a pro rata basis in the sale of shares of New Common Equity by other Stockholders in one or a series of related transactions, if the number of shares sold in such transaction constitutes 10% or more of the outstanding shares of New Common Equity and provided that such Stockholder or Stockholders and their respective affiliates collectively own 20% or more of the then outstanding shares of New Common Equity.

- *Pre-Emptive Rights*: Holders owning at least 3% of the New Common Equity will have the right to participate in issuances of equity securities of the Issuer on the same basis as other holders of New Common Equity party to the Stockholders' Agreement.

- *Information rights*: The Issuer shall provide (i) annual, quarterly and monthly financial reports to each Holder, and (ii) each Holder owning at least 3% of the New Common Equity with (a) annual budgets and operating plans and (b) reasonable access to personnel and books and records; provided that, in the case of clause (ii), such Holder is not a Company Competitor (as to be defined in the Stockholders' Agreement) or an affiliate of a Company Competitor; and provided in the case of each of clauses (i) and (ii), such Holder enters into a customary confidentiality agreement with the Issuer with respect to such information. Such confidentiality agreement will permit Holders to provide potential purchasers of their New Common Equity with annual, quarterly and monthly financial reports if each such potential purchaser has previously executed a customary confidentiality agreement with the Issuer with respect to such information.

Warrant Agreement: Each Holder will become bound pursuant to the plan of reorganization to a Warrant Agreement with the Issuer setting forth the rights set forth herein applicable to the pro rata share of the Warrants to be issued to such

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Holder. The Warrants shall be governed by the laws of the State of New York.

Exhibit B

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	**Chapter 11**
OTC HOLDINGS CORPORATION, *et al.*,[1]	**Case No. 10-12636 (BLS)**
Debtors.	**(Jointly Administered)**
	Ref. Docket Nos. [ ] and [ ]

NOTICE OF (A) OCCURRENCE OF THE EFFECTIVE DATE OF THE DEBTORS' FIFTH AMENDED JOINT PLAN OF REORGANIZATION UNDER CHAPTER 11 OF BANKRUPTCY CODE AND (B) DEADLINES TO FILE REQUESTS FOR PAYMENT OF ADMINISTRATIVE CLAIMS AND PROFESSIONAL FEE CLAIMS

TO: ALL KNOWN CREDITORS AND EQUITY INTEREST HOLDERS AND THOSE PARTIES REQUESTING NOTICE IN ACCORDANCE WITH BANKRUPTCY RULE 2002(i) AND LOCAL RULE 2002-1(b)

PLEASE TAKE NOTICE that on **December 16, 2010** (the "Confirmation Date"), the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") entered its *Findings of Fact, Conclusions of Law and Order Confirming Debtors' Fifth Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code* (the "Confirmation Order") [Docket No. _____]. Unless otherwise defined in this Notice, capitalized terms used herein shall have the meanings ascribed to them in the Debtors' Fifth Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, filed on December ___, 2010 (including all exhibits and supplements thereto and all documents and agreements executed pursuant thereto, and as modified from time to time pursuant to the terms thereof, the "Plan").

PLEASE TAKE FURTHER NOTICE that all conditions precedent to the Effective Date have been satisfied or waived in accordance with the terms of the Plan, and that the Effective Date of the Plan was _____, **2011**.

PLEASE TAKE FURTHER NOTICE that pursuant to section 1141(a) of the Bankruptcy Code, the provisions of the Plan and the Confirmation Order shall be binding upon the Debtors, the New Companies, all holders of Claims and Interests (irrespective of whether such Claims or Interests are impaired under the Plan or whether the holders of such Claims or Interests accepted, rejected or are deemed to have accepted or rejected the Plan), any and all non-Debtor parties to executory contracts and unexpired leases with any of the Debtors, any other

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: OTC Holdings Corporation ("Holdings"), a Delaware corporation (0174); Oriental Trading Company, Inc. ("OTC"), a Delaware corporation (5603); OTC Investors Corporation ("Investors"), a Delaware corporation (0180); Fun Express, Inc. ("Fun Express"), a Nebraska corporation (7942); and Oriental Trading Marketing, Inc. ("OT Marketing"), a Nebraska corporation (0923). The location of the Debtors' corporate headquarters and the service address for all the Debtors is 5455 South 90th Street, Omaha, Nebraska 68127.

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party in interest in the Chapter 11 Cases, and the respective heirs, executors, administrators, successors or assigns, if any, of any of the foregoing.

PLEASE TAKE FURTHER NOTICE that any party in interest wishing to obtain a copy of the Confirmation Order (including the Plan attached as an exhibit thereto) may obtain such a copy: (i) by contacting the Debtors' solicitation agent (the "Solicitation Agent") (a) by mail or overnight delivery to Oriental Trading Company Ballot Processing Center c/o Kurtzman Carson Consultant LLC, 2335 Alaska Avenue, El Segundo, CA 90245, (b) by telephoning the Solicitation Agent at (877) 565-8216, (c) by emailing the Solicitation Agent at OTCinfo@kccllc.com or (d) by visiting http://www.kccllc.net/OTC; or (ii) by contacting Melissa Bertsch, Paralegal, Young Conaway Stargatt & Taylor, LLP, 1000 West Street, 17th Floor, P.O. Box 391, Wilmington, Delaware 19801 at (302) 571-6600 or mbertsch@ycst.com. Copies of the Confirmation Order may also be viewed during regular business hours at the Bankruptcy Court, 824 Market Street, Wilmington, Delaware 19801 or may be obtained at the Bankruptcy Court's website at www.deb.uscourts.gov, by following the directions for accessing the ECF system on such site.

Administrative Claims and Professional Fee Claims

PLEASE TAKE FURTHER NOTICE that unless otherwise provide in the Plan or ordered by the Bankruptcy Court, unless previously filed, any and all requests for payment of Administrative Claims (except for Professional Fee Claims) must be filed with the Bankruptcy Court and served on New OTC at 5455 South 90th Street, Omaha, Nebraska 68127 (Attn: Robert R. Siffring, Esq., General Counsel) and its counsel at Debevoise & Plimpton LLP, 919 Third Avenue, New York, New York 10022 (Attn: Richard F. Hahn, Esq. and My Chi To, Esq.), **no later than thirty (30) days after the Effective Date or _____,2011**, provided, that Administrative Claims (other than Professional Fee Claims) representing a liability incurred by any Debtor in the ordinary course of its businesses during the Chapter 11 Cases shall be paid in accordance with the terms and conditions of the particular transactions and agreements relating to such liability without the need to file or serve any request for payment of such Administrative Claims. Objections to such requests must be filed and served on New OTC and its counsel and the requesting party by the later of (i) 90 days after the Effective Date and (ii) 60 days after the filing of the applicable request for payment of Administrative Claims. Holders of Administrative Claims that are required to file and serve a request for payment of such Administrative Claims and that do not file and serve such a request by such date will be forever barred from asserting such Administrative Claims against the Debtors, their estates, the New Companies or their respective property, and such Administrative Claims will be deemed barred as of the Effective Date.

PLEASE TAKE FURTHER NOTICE that unless otherwise ordered by the Bankruptcy Court, **no later than forty-five (45) days after the Effective Date or _____, 2011,** Professionals requesting compensation or reimbursement of Professional Fee Claims or otherwise required to file fee applications by order of the Bankruptcy Court for services rendered prior to the Effective Date must file with the Bankruptcy Court and serve pursuant to the notice provisions of the Interim Compensation Order an application for final allowance of compensation and reimbursement of expenses.

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Dated: Wilmington, Delaware
December ____, 2010

BY ORDER OF THE BANKRUPTCY COURT
Brendan L. Shannon, United States Bankruptcy Judge

_____

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ATTORNEYS FOR THE DEBTORS AND DEBTORS IN POSSESSION

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SCHEDULE I

1. Trademark Registrations

Trademark	Reg. No.	Reg. Date
Lightning Bolt Design	2,234,368	3/23/1999
WHEN IT COMES TO FUN, WE'RE ALL BUSINESS	3,694,513	3/27/2009