



TRADEMARKS ONLY
03-22-1999

Patent and Trademark Office

02-26-1999

Commissioner of



U.S. Patent & TMO/TM Mail Rept Dt. #58

ty(ies):

100989119

the attached original documents or copy thereof.

and address of receiving party(ies):

Deckers Acquisition Co.

Name: Deckers Outdoor Corporation

Internal Address: 495A Fairview Ave.

Street Address:

City: Goleta State: CA ZIP: 93177

- Individual(s)
- General Partnership
- Corporation-State Delaware
- Other

- Association
- Limited Partnership

- Individual(s) citizenship
- Association
- General Partnership
- Limited Partnership
- Corporation-State Delaware
- Other

If assignee is not domiciled in the United States, a domestic representative designation is attached: Yes No

(Designations must be a separate document from Assignment)

Additional name(s) & address(es) attached? Yes No

Additional name(s) of conveying party(ies) attached? Yes No

3. Nature of conveyance:

- Assignment
- Security Agreement
- Other Plan of Reorganization
- Merger
- Change of Name

Effective Date: March 31, 1995

Execution Date:

2.26.99

4. Application number(s) or registration number(s):

A. Trademark Application No.(s)

74/533280

B. Trademark registration No.(s)

Additional numbers attached? Yes No

5. Name and address of party to whom correspondence concerning document should be mailed:

Name: Paul G. Juettner

Internal Address:

Juettner Pyle Piontek & Underwood

Street Address: 221 N. LaSalle St., #850

City: Chicago State: IL ZIP: 60601

6. Total number of applications and registrations involved: 1

7. Total fee (37 CFR 3.41): \$ 40.00

Enclosed

Authorized to be charged to deposit account

8. Deposit account number:

10-1324

(Attach duplicate copy of this page if paying by deposit account)

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DO NOT USE THIS SPACE

9. Statement and signature.

To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.

Paul G. Juettner

Name of Person Signing

Signature

2/23/99

Date

Total number of pages comprising cover sheet: 1

PLAN OF REORGANIZATION

THIS PLAN OF REORGANIZATION, effective as of March 31, 1995, is by and between **DECKERS OUTDOOR CORPORATION**, a Delaware Corporation ("Parent") and **DECKERS ACQUISITION CORPORATION**, a Delaware Corporation ("DAC").

RECITALS

WHEREAS:

A. It is the intent of the parties to enter into a reorganization under Section 368(a)(1)(D) of the Internal Revenue Code of 1986 ("D" Reorganization); and

B. DAC will transfer to Parent all of its assets in liquidation and dissolution of DAC.

NOW, THEREFORE, the parties hereto agree to effect the D Reorganization on the terms and conditions set forth herein.

AGREEMENT

1. Transfer of Assets. DAC has transferred its assets to Parent.

2. Liquidation of DAC. DAC does hereby transfer to Parent all of its assets and will immediately liquidate and dissolve.

3. Miscellaneous.

3.1 Counterparts. This Plan of Reorganization may be executed in any number of counterparts or may be, where the same are not required, certified or otherwise delivered without the testimonium clause and signature; each such counterpart hereof shall be deemed to be an original instrument, but all such counterparts together shall constitute but one Plan of Reorganization.

3.2 Governing Law. This Plan of Reorganization shall be governed by and construed and enforced in accordance with the laws of the State of California.

3.3 Further Assurances. At any time, and from time to time, after the closing date of this transaction (the "Closing Date"), each party will execute such additional instruments and take such action as may be reasonably requested by the other party to confirm or perfect title to any property transferred hereunder or otherwise to carry out the intent and purposes of this Plan of Reorganization.

3.4 Waiver. Any failure on the part of either party hereto to comply with any of its obligations, agreements or conditions hereunder may be waived in writing by the party to whom such compliance is owed.

3.5 Entire Agreement. This Plan of Reorganization constitutes the entire agreement between the parties and supersedes and cancels any other agreement, representation, or communication, whether oral or written, between the parties hereto relating to the transactions contemplated herein or the subject matter hereof.

3.6 Headings. The section and subsection headings in this Plan of Reorganization are inserted for convenience only and shall not affect in any way the meaning or interpretation of this Plan of Reorganization.

3.7 Attorneys' Fees. In the event of any controversy, claim or dispute between the parties hereto arising out of or relating to this Plan of Reorganization or any of the documents provided for herein, or the breach thereof, the prevailing party shall be entitled to recover from the losing party reasonable attorneys' fees, expenses and costs.

3.8 Arbitration. The parties hereby submit all controversies, claims and matters of difference arising as a result of this Plan of Reorganization or the transactions contemplated hereby, before one (1) arbitrator selected by the parties within thirty (30) days of demand by either party, or if there is no agreement, the arbitrator will be selected in accordance with the rules and practices of the American Arbitration Association from time to time in force. Such arbitration shall be conducted in Los Angeles, California. The costs of said arbitrator and arbitration will be shared equally by the parties, and each party will pay their own counsel's fees and expenses, unless the arbitrator awards costs of the arbitration or attorneys' fees.

3.9 Effective Date. The effective date of this Plan of Reorganization is March 31, 1995.

IN WITNESS WHEREOF, the parties hereto have executed this Plan of Reorganization on the date hereinabove set forth.

PARENT:

**DECKERS OUTDOOR CORPORATION,
a Delaware corporation**


By:  _____

Title: _____

(Signatures continued on next page)

DAC:

**DECKERS ACQUISITION CORPORATION,
a Delaware corporation**

By: 


Title: _____

DECLARATION UNDER PENALTY OF PERJURY

The undersigned hereby declares, under penalty of perjury, that the foregoing Plan of Reorganization has been approved and executed by the parties to the Plan of Reorganization.

Dated as of the 31 day of March, 1995.

DECKERS OUTDOOR CORPORATION,
a Delaware corporation

By: 

Title: _____