

RESTRUCTURING AGREEMENT

Restructuring Agreement (the "Restructuring Agreement") dated as of April 28, 2005 by and among Interstate Brands Corporation and all of its affiliates, including Interstate Bakeries Corporation (collectively, the "IBC Entities" or the "Debtors"), and Accenture LLP and all of its direct and indirect subsidiaries, including Proquire LLC ("Proquire") (collectively, the "Accenture Entities" or "Accenture").

RECITALS

WHEREAS, certain of the IBC Entities and Accenture Entities have entered into and, as of the date hereof, are parties to the Accenture Agreements listed on Schedule 1 hereto.

WHEREAS, on September 22, 2004 (the "Petition Date"), each of the IBC Entities filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code. The IBC Entities continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

WHEREAS, the IBC Entities and Accenture are party to that certain Master Outsourcing Agreement dated as of February 25, 2004 (the "MOA"), and related Appendix 1-Data Center Services to the MOA ("Data Center Appendix"), Appendix 2 – Information Technology Services to the MOA ("ITO Services Appendix"), and Appendix 3 – F&A Services to the MOA ("F&A Services Appendix"), each as amended, supplemented or modified from time to time in writing by the Parties (collectively, the "Outsourcing Agreement").

WHEREAS, the IBC Entities and Accenture are party to that certain Master Consulting Services Agreement dated March 18, 2003 (the "MCSA"), and related Appendix 1 – Program SOAR Quick Hits to the MCSA (the "Quick Hits Appendix"), Appendix 2 – Program SOAR Phase 1 to the MCSA (the "Phase 1 Appendix"), Appendix 3 – Program SOAR Phase 2 to the MCSA (the "Phase 2 Appendix"), Appendix 4 - Program SOAR Phase 3; Appendix 5 - Legacy Systems Backfill, Appendix 6 - Program SOAR Trade Promotion Pilot Study Quick Hit; Appendix 7 - Program SOAR SNP Implementation; and Appendix 8-IT Infrastructure Improvement Initiatives each as amended, supplemented or modified from time to time in writing by the Parties (collectively, "Consulting Agreement").

WHEREAS, the Parties hereto desire to enter into this Restructuring Agreement to, among other things, (i) provide the terms upon which the IBC Entities shall assume the Outsourcing Agreement, as modified and amended by the Amendments attached under Schedule 2 hereto, pursuant to section 365 of the Bankruptcy Code, (ii) provide the terms upon which the Accenture Entities shall consent to the IBC Entities' assumption of the Outsourcing Agreement, as modified and amended by the Amendments, pursuant to section 365 of the Bankruptcy Code, (iii) provide the terms and conditions upon which the IBC Entities shall reject the Consulting Agreement pursuant to section 365 of the Bankruptcy Code, (iv) provide for the allowance of the Allowed Accenture Claim, and (iv) provide for the final resolution of any disputes, Claims and issues arising from or relating to the Accenture Agreements up to and including the Effective Date, subject to the terms and conditions set forth in this Restructuring Agreement and the Amendments.

WHEREAS, the Parties hereby acknowledge and agree that the intent and purpose of this Restructuring Agreement is to resolve and settle all outstanding issues among the Parties and that each transaction contemplated by this Restructuring Agreement is integral to this Restructuring Agreement (including, without limitation, the assumption of the Outsourcing Agreement, as modified and amended by the Amendments), without which this Restructuring Agreement would not have been entered into by the Parties.

NOW, THEREFORE, in consideration of the above recitals and mutual promises and agreements set forth below, the sufficiency of which is expressly acknowledged, it is agreed as follows:

ARTICLE 1. DEFINITIONS AND CONSTRUCTION OF TERMS

1.1 Definitions; Interpretation; Application of Definitions and Rules of Construction. For purposes of this Restructuring Agreement, the following terms shall have the meaning specified in this Article 1. A term used but not defined herein that is used in the Bankruptcy Code, shall have the meaning ascribed to that term in the Bankruptcy Code, and the rules of construction contained in section 102 of the Bankruptcy Code shall apply to the construction hereof. Any capitalized terms used herein but not defined herein or in the Bankruptcy Code, shall have the meaning ascribed to such term in the applicable Accenture Agreements. Wherever from the context it appears appropriate, each term stated in either the singular or plural shall include both the singular and the plural; pronouns stated in the masculine, feminine, or neutral gender shall include the masculine, feminine and neutral. Unless otherwise specified, all section, article, schedule or exhibit references in the Restructuring Agreement are to the respective Section in, Article of, Schedule to, or Exhibit to, this Restructuring Agreement. Headings in this Restructuring Agreement are for convenience of reference only and shall not limit or otherwise affect the provisions hereof. The words “herein,” “hereof,” “hereto,” “hereunder” and other words of similar import refer to this Restructuring Agreement as a whole and not to any particular Section, Sub-Section or clause contained in this Restructuring Agreement.

“Accenture Agreements” shall mean, collectively and as amended, supplemented or modified from time to time, the agreements listed on Schedule 1 hereto and any other arrangement letters, project, purchase order, work order, statement of work, agreement or understanding arising from or related to the foregoing (excluding the Amendments listed on Schedule 2 hereto), whether or not modified, ratified and reaffirmed herein, between the Parties.

“Accenture Restructuring Costs” shall mean the Claim of the Accenture Entities for amounts due to the Accenture Entities by the IBC Entities under the Accenture Agreements and otherwise on account of (i) reasonable internal costs and expenses, and (ii) reasonable out of pocket costs and expenses (including reasonable attorneys fees and expenses), each incurred by the Accenture Entities in connection with or regarding to the Chapter 11 Cases, including, without limitation, the negotiation, preparation, drafting and finalization of the Restructuring Agreement, the Amendments and the Approval Order.

“Administrative Expense Claim” shall mean a Claim asserted or arising under Section 503(b) of the Bankruptcy Code that is entitled to priority under section 507(a)(1) of the Bankruptcy Code including, without limitation, (a) any actual and necessary costs and expenses of

preserving the Estates or administering the Chapter 11 Cases or a Claim given the status of an Administrative Expense Claim by Final Order, and (b) any actual and necessary costs and expenses incurred after the Petition Date in the ordinary course of the Debtors' operations.

"Allowed Accenture Claim" shall mean the Claim of the Accenture Entities, and all of its direct and indirect subsidiaries, which shall be finally allowed upon entry of the Approval Order in Interstate Brands Corporation's ("Interstate Brands") chapter 11 case as set forth herein for amounts due by Interstate Brands and its affiliates to the Accenture Entities under the Accenture Agreements up to and including the Petition Date in the amount of \$5,101,117.01, which amount consists of the following: (a) \$4,601,117.01 for accrued and unpaid services, and (b) \$500,000.00, subject to the IBC Entities' review and confirmation prior to the hearing scheduled to address the Approval Order, representing those Accenture Restructuring Costs incurred by the Accenture Entities from the Petition Date up to and including the date the Bankruptcy Court enters the Approval Order as further described in Section 2.1 of this Restructuring Agreement.

"Amendments" shall mean those amendments to the Data Center Appendix, the ITO Services Appendix, and the F&A Services Appendix, listed on Schedule 2 hereto, between the Parties.

"Approval Order" shall mean an order of the Bankruptcy Court in form reasonably satisfactory to both Parties approving and authorizing the performance of this Restructuring Agreement by the Parties and the transactions contemplated hereunder, including, without limitation, the assumption of the Outsourcing Agreement, as modified and amended by the Amendments.

"Assumed Agreements" shall mean the Outsourcing Agreement, as modified and amended by the Amendments, which shall be assumed and reaffirmed in accordance with Section 3.2 hereof and pursuant to the Approval Order.

"Bankruptcy Code" shall mean Title 11 of the United States Code as amended from time to time, as applicable to the Chapter 11 Cases.

"Bankruptcy Court" shall mean the United States Bankruptcy Court for the Western District of Missouri – Kansas City Division, having jurisdiction over the Chapter 11 Cases and, to the extent of any reference under 28 U.S.C. section 157, the unit of such District Court under 28 U.S.C. section 151.

"Bankruptcy Rules" shall mean the Federal Rules of Bankruptcy Procedure, as promulgated under 28 U.S.C. section 2075, as in effect on the Petition Date and as have been or may be amended.

"Business Day" means a day of the year on which banks are open for business in the State of Illinois.

"Cases" shall mean the Chapter 11 Cases or any subsequent disposition of such cases under Chapter 7 of the Bankruptcy Code.

“Cash” shall mean cash, cash equivalents (including bank checks drawn on a bank insured by the Federal Deposit Insurance Corporation, certified checks and money orders) and other readily marketable direct obligations of the United States of America and certificates of deposit issued by banks.

“Chapter 11 Cases” shall mean the Debtors’ procedurally consolidated cases under Chapter 11 of the Bankruptcy Code administered and pending in the Bankruptcy Court.

“Claim” shall mean a claim against a Person or its property as defined in section 101(5) of the Bankruptcy Code including, without limitation, (a) any right to payment from the Debtors, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured, and (b) any right to an equitable remedy for breach of performance if such breach gives rise to a right to payment from the Debtors, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured.

“Deliverables” shall mean: (a) with respect to Deliverables developed under the Consulting Agreement, the definition of “Deliverables” thereunder; and (b) with respect to Deliverables developed under the Assumed Agreements, the definition of “Deliverables” thereunder.

“Effective Date” shall mean the date on which the Approval Order is a Final Order.

“Emergence Date” shall mean, as applicable, the date on which all conditions to the effectiveness of a Plan of Reorganization shall be deemed to have occurred or waived such that the Plan of Reorganization shall be deemed effective.

“Estates” shall mean the estates of the Debtors created in the Chapter 11 Cases pursuant to section 541 of the Bankruptcy Code.

“Event of Default” shall mean any Event of Default (as defined in Section 6.1 of this Restructuring Agreement) or any event that would constitute an Event of Default under the Assumed Agreements.

“Final Order” shall mean an order, ruling or judgment of a court of competent jurisdiction (a) that is in full force and effect, (b) that is not stayed, (c) as to which 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, and (d) is no longer subject to review, reversal, modification or amendment by appeal or writ of certiorari; provided, however, that an order will be deemed a Final Order notwithstanding the filing of a motion under Rule 59 or Rule 60 of the Federal Rules of Civil Procedure, or any analogous rule under the Bankruptcy Rules or other applicable rules.

“Parties” shall mean any combination of the IBC Entities and the Accenture Entities.

“Plan of Reorganization” shall mean a Chapter 11 plan of reorganization pursuant to section 1129 of the Bankruptcy Code for the IBC Entities that is confirmed by the Bankruptcy Court pursuant to Final Order.

“Post-Effective Date Deliverables” shall mean Deliverables developed by the Accenture Entities under the Assumed Agreements from the period after the Effective Date.

“Pre-Effective Date Deliverables” shall mean Deliverables developed by the Accenture Entities under the applicable Accenture Agreements from the effective dates of the applicable Accenture Agreements through the Effective Date.

“Trustee” shall mean any trustee appointed under sections 701, 702, 703 or 1104 of the Bankruptcy Code.

ARTICLE 2. CONSIDERATION

2.1 Allowed Accenture Claim. As of the Effective Date, the Accenture Entities shall be granted an allowed Claim in the amount of the Allowed Accenture Claim (inclusive of the Accenture Restructuring Costs incurred from the Petition Date to the date the Bankruptcy Court enters the Approval Order), which Allowed Accenture Claim shall be treated as a general unsecured prepetition Claim for all purposes in the Cases including under any Plan of Reorganization without subordination to any other general unsecured Claims of, or interests in, the IBC Entities. The Accenture Entities shall not be required to file any proof of claim, application, motion or other documentation on account of the Allowed Accenture Claim and the Approval Order shall specifically allow the Allowed Accenture Claim as contemplated hereby.

2.2. Supplemental Cost Claim. The Accenture Entities shall be entitled to file a supplemental cost claim (the “Supplemental Cost Claim”) in the amount of any Accenture Restructuring Costs incurred by the Accenture Entities from the date upon which the Bankruptcy Court enters the Approval Order until and including either (i) the Emergence Date or (ii) the conversion of the Chapter 11 Cases to Chapter 7 of the Bankruptcy Code, in an amount not to exceed \$100,000 per annum, which Supplemental Cost Claim shall be treated as a general unsecured prepetition Claim for all purposes in the Cases including under any Plan of Reorganization without subordination to any other general unsecured Claims of, or interests in, the IBC Entities. The Accenture Entities shall provide invoices and other supporting documentation to the IBC Entities (in redacted form, if from outside counsel) with respect to the Supplemental Cost Claim on or before the Emergence Date. If the IBC Entities do not object to the Supplemental Cost Claim within ten business days of receipt of the supporting documentation, the Supplemental Cost Claim shall be automatically deemed to be an allowed Claim. To the extent that the IBC Entities object to any portion of the Supplemental Cost Claim, (a) the Bankruptcy Court shall resolve any such objection based on pleadings filed by the parties, and (b) the portion of the Supplemental Cost Claim not subject to objection by the IBC Entities shall be automatically deemed an Allowed Claim. The Approval Order shall specifically authorize the Supplemental Cost Claim and the mechanism set forth herein for fixing such Supplemental Cost Claim. Upon the Supplemental Cost Claim being deemed an allowed Claim, the IBC Entities (or any successor Trustee) shall take such actions as are reasonably necessary to ensure that such Supplemental Cost Claim is appropriately reflected on the IBC Entities’ official claims register in the Cases or as otherwise necessary for such Supplemental Cost Claim to receive the requisite distribution thereon.

2.3 Allowed Administrative Expense Claim. The Accenture Entities shall have an Allowed Administrative Expense Claim against the IBC Entities for services performed by, or other

amounts due to, Accenture under the (a) Accenture Agreements accruing after the Petition Date to the Effective Date, and (b) Assumed Agreements from the Effective Date and continuing for so long as the IBC Entities remain subject to federal bankruptcy protection under the Bankruptcy Code. The Allowed Administrative Expense Claim shall be paid in the ordinary course of business on the terms provided under the Accenture Agreements or Assumed Agreements, as the case may be.

2.4 Parties Performance Under Assumed Agreements. On and as of the Effective Date, the Assumed Agreements shall be deemed approved in accordance with this Restructuring Agreement and the Approval Order, and the Parties shall perform under such Assumed Agreements subject to the terms thereof and this Restructuring Agreement.

2.5 Withdrawal of Notices. On the Effective Date, the Accenture Entities shall be deemed to have withdrawn any default notices and payment issued prior to the Petition Date and any alleged defaults shall be deemed cured.

2.6 Release by the IBC Entities. As of the Effective Date, the IBC Entities, on behalf of themselves, and their Estates, successors, and assigns (“IBC Releasors”) hereby fully and finally release, acquit and forever discharge the Accenture Entities, and their respective officers, employees, shareholders, agents, representatives, attorneys, successors and assigns, from any and all Claims, demands, obligations, actions, causes of action, rights or damages under any legal theory, including without limitation, under federal bankruptcy law, contract, tort, or otherwise, which they now have, may claim to have or ever had, whether such Claims are currently known, unknown, foreseen or unforeseen, which any of the IBC Releasors may now have or have ever had, from the beginning of time through and including the Effective Date, associated with (i) the Accenture Agreements and (ii) any and all work performed by Accenture, its affiliates, subsidiaries, subcontractors and independent subcontractors at any time existing prior to such date under such agreements; provided, however, that the foregoing releases shall not affect obligations expressly preserved by or contained in this Restructuring Agreement or that survive this Restructuring Agreement, including any Claim for breach of this Restructuring Agreement.

2.7 Release by the Accenture Entities. As of the Effective Date, the Accenture Entities, on behalf of themselves, their successors, and assigns (“Accenture Releasors”) hereby fully and finally release, acquit and forever discharge the IBC Entities, and their respective officers, employees, shareholders, agents, representatives, attorneys, successors and assigns, from any and all Claims, demands, obligations, actions, causes of action, rights or damages under any legal theory, including without limitation, under contract, tort, or otherwise, which they now have, may claim to have or ever had, whether such Claims are currently known, unknown, foreseen or unforeseen, which any of the Accenture Releasors may now have or have ever had, from the beginning of time through and including the Effective Date associated with (i) the Accenture Agreements and (ii) any and all work performed by Accenture, its affiliates, subsidiaries, subcontractors and independent subcontractors at any time existing prior to such date under such agreements; provided, however, that the foregoing releases shall not affect obligations expressly preserved by or contained in this Restructuring Agreement or that survive this Restructuring Agreement, including any Claim for breach of this Restructuring Agreement.

ARTICLE 3. TREATMENT OF AGREEMENTS

3.1 Reaffirmation of Outsourcing Agreement. On and as of the Effective Date, the Outsourcing Agreement and any modification, amendment or variation thereof, shall be deemed to have been modified, ratified and reaffirmed, as provided in this Restructuring Agreement and the Amendments, in all respects by the Parties and shall remain fully enforceable and effective in accordance with their terms as so modified.

3.2 Assumption of Outsourcing Agreement. The Parties agree that, upon the Effective Date, the IBC Entities will be deemed to have assumed the Outsourcing Agreement, as amended by the Amendments, in accordance with the provisions of section 365 of the Bankruptcy Code. The Accenture Entities shall have no Claim for cure payments in connection with the assumption of the Outsourcing Agreement pursuant to section 365 of the Bankruptcy Code or otherwise, except for the Allowed Accenture Claim, any Supplemental Cost Claim and any Allowed Administrative Expense Claim due and payable to Accenture under the Outsourcing Agreement or this Restructuring Agreement (the "Accenture Claims"), which Claims shall be treated as set forth in this Restructuring Agreement and in the Assumed Agreements. The IBC Entities shall be jointly and severally liable for the Accenture Claims or any other Claims legally due and payable to the Accenture Entities by the IBC Entities, provided however the Accenture Entities shall be granted a single allowed claim in the Interstate Brands' case upon which distributions shall be made on the Allowed Accenture Claim. Subject to the modifications described in the Amendments and this Restructuring Agreement, the IBC Entities agree that, on the Effective Date, (a) the Assumed Agreements shall be in full force and effect, and (b) the IBC Entities shall have all necessary power and authority to continue to perform under the Assumed Agreements pursuant to the Approval Order.

3.3 Rejection of Consulting Agreement. The Parties agree that, upon the Effective Date, the IBC Entities will be deemed to have rejected the Consulting Agreement in accordance with the provisions of section 365 of the Bankruptcy Code. The Accenture Entities shall have no Claim against the IBC Entities on account of their rejection of the Consulting Agreement except for those Claims set forth in this Restructuring Agreement. Notwithstanding the IBC Entities' rejection of the Consulting Agreement, those sections, provisions or other terms of the Consulting Agreement which expressly survive termination thereof (as set forth in Section 12.5 of the Consulting Agreement, but except for Sections 2, 3.1, 11, and 12.3 of the Consulting Agreement) shall remain fully enforceable against the Parties.

3.4 Rights to Deliverables.

(a). Pre-Effective Date Deliverables. So long as the IBC Entities remain subject to Chapter 11 of the Bankruptcy Code and the Assumed Agreements are in force and have not been terminated in accordance with this Restructuring Agreement or in accordance with the applicable Assumed Agreement (as amended by the applicable Amendments), the IBC Entities which are party to the Accenture Agreements shall have a limited term, interim license to the Pre-Effective Date Deliverables in accordance with and subject to the terms set forth in (a) with respect to Deliverables developed under the Assumed Agreements, the Assumed Agreements; and (b) with respect to Deliverables developed under the Consulting Agreement in accordance with and subject to the terms set forth in Sections 4.2, 4.4 and 6 of the Consulting Agreement, which terms are

incorporated herein by this reference. Upon the earlier of (x) the valid and legal transfer of the Allowed Accenture Claim to a third party, which transfer shall be expressly permitted in the Approval Order; (y) the election by the IBC Entities to pay an amount equal to the amount that otherwise would have been required to cure the Allowed Accenture Claim under section 365 of the Bankruptcy Code in a single cash payment and the receipt of such payment by the Accenture Entities; or (z) the occurrence of either (i) the Emergence Date and effectiveness of any discharge or injunction of the IBC Entities pre-Petition Date debt pursuant to section 1141 of the Bankruptcy Code or other applicable provision of the Bankruptcy Code, or (ii) in the event that the IBC Entities Chapter 11 Cases are converted to Chapter 7 of the Bankruptcy Code, entry of a final order by the Bankruptcy Court discharging creditors from pursuing pre-Petition Date Claims against the IBC Entities, the limited term, interim license set forth above will be converted into the perpetual license granted under the Assumed Agreements, and subject to the restrictions on use contained therein, with respect to Deliverables developed thereunder and the terms set forth in Sections 4.2, 4.4 and 6 of the Consulting Agreement with respect to Deliverables developed thereunder, which terms are incorporated herein by this reference. For purposes of rights to the Pre-Effective Date Deliverables, "payment" under the relevant Accenture Agreement shall be deemed to have been made upon occurrence of any of the conditions set forth in the preceding paragraph.

(b) Post-Effective Date Deliverables. So long as the IBC Entities remain subject to Chapter 11 of the Bankruptcy Code and the Assumed Agreements are in force and have not been terminated in accordance with this Restructuring Agreement or in accordance with the Assumed Agreements, the IBC Entities shall have a limited term, interim license to use, reproduce, adapt, distribute, sublicense, copy, modify and prepare derivative works of the Deliverables developed by the Accenture Entities under the Assumed Agreements after the Effective Date (the "Post-Effective Date Deliverables") in accordance with and subject to the terms set forth in the Assumed Agreements. Upon full and final payment of all post-Effective Date amounts due to the Accenture Entities under the Assumed Agreements, the limited term, interim license to the Post-Effective Date Deliverables set forth above will be converted into the perpetual license rights granted under the Assumed Agreements.

(c) Assignment of Deliverables. The IBC Entities may assign or transfer their license rights to the Pre-Petition Date Deliverables to the fullest extent such rights have been vested in favor of the IBC Entities in accordance with Section 3.4(a) of the Restructuring Agreement: (i) to any of its Affiliates; and (ii) to any person or entity who succeeds to (by purchase, divestiture, merger, reorganization, consolidation, operation of law or otherwise) all or substantially all of the capital stock, assets or business of the IBC Entities or any Affiliate or any division thereof (the "Assignee"); provided, however, that such Assignee must agree in writing to not market or sublicense the Pre-Effective Date Deliverables to the general public, use the Pre-Effective Date Deliverables to directly compete with Accenture in the outsourcing or consulting business, and otherwise comply with restrictions on use of the Pre-Effective Date Deliverables contained in the Assumed Agreements and the Consulting Agreements (including, without limitation, Sections 4.2, 4.4 and 6 thereof). The IBC Entities may assign or transfer any license rights to the Post-Petition Date Deliverables in accordance with and subject to the terms of the Assumed Agreements.

3.5 Assignability of Assumed Agreements. Except as set forth immediately above in Section 3.4(c) with respect to the Deliverables, the Assumed Agreements and the rights provided for thereunder may be assigned by the IBC Entities to an Assignee, so long as (i) the IBC Entities

promptly cure any and all defaults existing under the Assumed Agreements arising on or after the Effective Date; and (ii) such Assignee agrees in writing to take such assignment in accordance with, and expressly agrees to, the terms and provisions of the Assumed Agreements. The IBC Entities shall provide the Accenture Entities with reasonable notice of any proposed assignment of the Assumed Agreements, with the rights of the Accenture Entities to object to such assignment in accordance with this Section 3.5 being expressly preserved.

ARTICLE 4. CONDITIONS TO EFFECTIVENESS AND TERMINATION

4.1 Bankruptcy Court Approval. Promptly after the execution of this Restructuring Agreement and the Amendments, IBC will file a motion (the “Approval Motion”) with the Bankruptcy Court upon proper notice to creditors seeking entry of the Approval Order. This Restructuring Agreement shall be attached as an exhibit to the Approval Motion. The IBC Entities acknowledge and agree that the Amendments attached to the Restructuring Agreement contain certain confidential business information (including, without limitation, proprietary pricing terms and conditions), and that the disclosure of such information would cause Accenture to suffer substantial economic harm. Under no circumstance shall the IBC Entities disclose the Amendments or material terms thereof without the written consent of the Accenture Entities except to the Bankruptcy Court under seal and, in such case, the IBC Entities shall obtain all necessary approvals from the Bankruptcy Court or otherwise to permit such filing under seal at their sole cost and expense.

4.2 Conditions to Effective Date. Unless expressly waived in writing by both Parties, the Restructuring Agreement and the transactions contemplated thereunder shall not become effective until (a) the Bankruptcy Court enters the Approval Order in form satisfactory to the Parties in each of their sole discretion and (b) the occurrence of the Effective Date.

4.3 Termination. Failure of the conditions set forth under Section 4.2 to occur or be waived in writing by the Parties will cause this Restructuring Agreement to be null and void, and the Parties shall retain all rights, remedies, defenses, obligations and liabilities existing as of the date immediately prior to the execution of this Restructuring Agreement.

ARTICLE 5. REPRESENTATIONS AND WARRANTIES

5.1 Legal Capacity to Contract. Accenture represents that it has the requisite power, authority and legal capacity to make, execute, enter into and deliver this Restructuring Agreement and to fully perform its duties and obligations under this Restructuring Agreement (including, without limitation, assuming the Outsourcing Agreement, as modified and amended by the Amendments), and that neither this Restructuring Agreement nor the performance by Accenture of any duty or obligation under this Restructuring Agreement will violate any other contract, agreement, covenant or restriction by which Accenture Entities are bound other than any such violation by the Accenture Entities that would not have a material adverse effect on the IBC Entities. Subject to the Bankruptcy Court entering the Approval Order, the IBC Entities represent that they have the requisite power, authority and legal capacity to make, execute, enter and deliver this Restructuring Agreement and to fully perform the duties and obligations under this Restructuring Agreement (including, without limitation, assuming the Outsourcing Agreement, as modified and amended by the Amendments), and that neither this Restructuring Agreement nor the performance by the IBC

Entities of any duty or obligation under this Restructuring Agreement will violate any other contract, agreement, covenant or restriction by which the IBC Entities are bound other than any such violation by the IBC Entities that would not have a material adverse effect on the IBC Entities' ability to perform under the terms of this Agreement or the Assumed Agreements.

5.2 No Prior Interests. Each Party represents that it has not transferred or assigned to any party not controlled by the IBC Entities or the Accenture Entities any right, interest, claim, obligation, or cause of action being transferred, conveyed, released or compromised pursuant to this Restructuring Agreement, and such Party shall indemnify all other Parties from and against any third party claim asserting such a transfer or assignment of any such right, interest, claim, obligation, or cause of action.

5.3 No Other Interests. Except for any rights of Hewlett-Packard Company under the Data Center Appendix, each Party represents that to the best of its knowledge, information and belief there are no rights or interests of any other parties in or to the Agreements or the Assumed Agreements except those of the Parties to this Restructuring Agreement.

5.4 No Undisclosed Inducements. Each Party represents that it has executed and entered into this Restructuring Agreement in reliance solely upon its own independent investigation and analysis of the facts and circumstances, and that no representations, warranties, or promises other than those set forth in this Restructuring Agreement were made by any Party or any employee, agent or legal counsel of any Party to induce said Party to execute this Restructuring Agreement.

5.5 No Admission of Liability. The execution of this Restructuring Agreement by any Party does not constitute, imply or evidence the truth of any claim, the admission of any liability, the validity of any defense or the existence of any circumstances or fact, which could constitute a basis for any claim, liability or defense, other than for the purpose of enforcing the terms and provisions of this Restructuring Agreement.

ARTICLE 6. DEFAULT

6.1 Events of Default. The following events constitute an Event of Default by the IBC Entities under this Restructuring Agreement:

- (a) entry of an order by the Bankruptcy Court authorizing any of the IBC Entities to reject any of the Assumed Agreements or to otherwise terminate or avoid any of their obligations under this Restructuring Agreement;
- (b) failure by the IBC Entities to pay those charges set forth in the Assumed Agreements to the Accenture Entities in cash within thirty (30) calendar days of such charges having been invoiced by the Accenture Entities and to cure such default within ten (10) calendar days following receipt of written notice of such default from the Accenture Entities; and
- (c) conversion of Interstate Brands' Chapter 11 Case to Chapter 7 of the Bankruptcy Code.

6.2 Remedies.

(a) In connection with an Event of Default under Section 6.1 hereof, and notwithstanding anything in this Restructuring Agreement, the Assumed Agreements or otherwise to the contrary (either express or imposed by law, contract or equity), the Accenture Entities may, without limitation, (i) suspend their performance under any of the Assumed Agreements without approval from any court (including the Bankruptcy Court) upon notice to the IBC Entities and further without any obligation to resume performance under the applicable Assumed Agreements (including with respect to the provision of termination or transition services thereunder); (ii) terminate any of the Assumed Agreements in accordance with their terms without approval from any court (including the Bankruptcy Court); and (iii) submit an Administrative Expense Claim to the Bankruptcy Court for damages incurred by the Accenture Entities as a result of the IBC Entities' default under this Restructuring Agreement, which claim shall include, without limitation, any post-Event of Default service or other charges due to the Accenture Entities under the Assumed Agreements up to and including March 7, 2007 and any applicable termination charges set forth in the Amendments (which charges shall immediately trigger upon an Event of Default).

(b) In the event that the IBC Entities, in their sole discretion, request that the Accenture Entities perform transition or other termination services for the IBC Entities or any Assignee following an Event of Default under Section 6.1(a) or (b), notwithstanding anything in the Assumed Agreements to the contrary, the IBC Entities shall be required to pay the termination charges set forth in the Outsourcing Agreement without giving effect to any modification of such termination charges set forth in the Amendments and be paid in cash prior to the provision of such termination or transition services by the Accenture Entities. Any termination or transition services provided by the Accenture Entities in accordance with this Section 6.2(b) shall be provided at the then current market rates for such services.

(c) Upon an event of default under any of the Assumed Agreements, the Parties may exercise such rights and remedies that exist under the applicable Assumed Agreement with respect to such event of default, without regard to the automatic stay imposed under Section 362 of the Bankruptcy Code, subject to the terms and conditions of this Restructuring Agreement.

ARTICLE 7. MISCELLANEOUS

7.1 Performance of Agreements Pending Effective Date. Although the Parties recognize that this Restructuring Agreement is subject to approval by the Bankruptcy Court, the Parties may begin taking steps to perform the terms of this Restructuring Agreement prior to the entry of the Approval Order. Except as otherwise expressly provided for in this Restructuring Agreement, the obligations of the Parties to this Restructuring Agreement shall become effective by a Final Order of the Bankruptcy Court approving this Restructuring Agreement. If the Bankruptcy Court disapproves of this Restructuring Agreement, this Restructuring Agreement and the Amendments shall be deemed null and void, and the Parties shall retain all rights, defenses, obligations and

liabilities existing as of the date immediately prior to the execution of this Restructuring Agreement.

7.2 Amendments. No amendment or modification of any provision of this Restructuring Agreement shall be effective without the written agreement of the Parties, and no termination or waiver of any provision of this Restructuring Agreement, or consent to any departures by the Parties, shall in any event be effective without the written consent of the other Party. Any waiver or consent shall be effective only in the specific instance and for the specific purpose for which it was given. No notice to or demand upon any of the IBC Entities in any case shall entitle the IBC Entities to notice or demand in similar or other circumstances. No prior drafts of this Restructuring Agreement, or any negotiations regarding the terms contained in these drafts, shall be admissible in any court to vary or contradict the terms of this Restructuring Agreement, the Parties hereto agreeing that this Restructuring Agreement constitutes the final expression of the Parties' agreement and supersedes all prior written and oral understandings regarding the terms of this Restructuring Agreement. The Parties hereto have had the opportunity to be represented by counsel in their negotiations of the terms of this Restructuring Agreement, and therefore no provision of this Restructuring Agreement shall be construed against any Party hereto on the theory that such Party drafted such provision.

7.3 Validity. This Restructuring Agreement is for the benefit of and shall be binding upon the respective past and present parents, subsidiaries, and divisions, and predecessors and successors of the Parties, and each of their respective directors, officers, shareholders, employees and representatives. Nothing in this Restructuring Agreement shall be construed to create any rights in, or grant any cause of action to, any person not a Party to this Restructuring Agreement.

7.4 Survivability and Binding Effect. Upon the occurrence of the Effective Date, this Agreement (a) shall inure to the benefit of the IBC Entities and the Accenture Entities, and their respective successors and assigns, including but not limited to any chapter 11 or chapter 7 Trustee that may be appointed in any of the Cases; and (b) shall be binding upon the Estates and any Trustee, party, entity or other fiduciary that may be appointed in connection with such Cases whether under chapter 7 or chapter 11 of the Bankruptcy Code.

7.5 Choice of Law. Except as expressly provided herein, this Restructuring Agreement shall be governed by and construed in accordance with the domestic laws of the State of Illinois without giving effect to any choice or conflict of law provision or rule that would cause the application of the laws of any jurisdiction other than the State of Illinois. Notwithstanding anything to the contrary, however, the Agreements shall continue to be governed by the laws of the jurisdiction as set forth in the "Choice of Law" provisions in each of the Agreements.

7.6 Retention of Jurisdiction. The Parties to this Restructuring Agreement consent to the non-exclusive jurisdiction of the Bankruptcy Court. The Parties submit to the jurisdiction of the Bankruptcy Court in connection with the interpretation and enforcement of this Restructuring Agreement.

7.7 Headings. The section and subsection headings and titles contained in this Restructuring Agreement are included for convenience only, shall be without substantive meaning or content of any kind whatsoever, and are not a part of the agreement between the Parties. Any reference in this

Restructuring Agreement to any “Section” refers, unless the context otherwise indicates, to a section of this Restructuring Agreement.

7.8 Counterparts. This Restructuring Agreement may be executed simultaneously in any number of counterparts, each of which when so executed and delivered shall be taken to be an original, but such counterparts shall together constitute but one and the same document.

7.9 Facsimile Delivery. This Restructuring Agreement may be delivered by facsimile transmission of an executed counterpart signature page hereof, and after attachment of such transmitted signature page to a copy of this Restructuring Agreement, such copy shall have the same effect and evidentiary value as copies delivered with original signatures. Any Party delivering this Restructuring Agreement by facsimile transmission shall deliver to the other Parties, as soon as practicable after such delivery, an original executed counterpart signature page of this Restructuring Agreement.

7.10 Conflicts. In the event of any conflict between this Restructuring Agreement (or any portion thereof) and any of the Agreements, the terms of this Restructuring Agreement shall prevail. In the event of any conflict between this Restructuring Agreement (or any portion thereof) and any of the Amendments, the terms of the Amendments shall prevail.

7.11 Notices, Etc. The notice provisions in each agreement shall be in full force and effect provided, however, all notices required under each of the Agreement or this Restructuring Agreement shall also be required to be given to:

If to IBC Entities: Interstate Brands Corporation
12 East Armour Blvd.
Kansas City, MO 64111
Attention: Chief Information Officer

With copy to: Interstate Brands Corporation
12 East Armour Blvd.
Kansas City, MO 64111
Attention: General Counsel

with copy to: Skadden Arps Slate Meagher
& Flom LLP
333 W. Wacker Dr., Suite 2100
Chicago, IL 60606
Attention: John Lyons, Esq.

If to the Accenture Entities:

Accenture LLP
1010 Market St., Suite 900
St. Louis, Missouri 63101
Attention: Michael C. Fox

with copy to:

Accenture LLP
161 N. Clark Street
Chicago, IL 60601
Attention: Daryl P. Jones, Esq.
Natalie Mosallam, Esq.

and

Freeborn & Peters LLP
311 S. Wacker Dr., Suite 3000
Chicago, IL 60606
Attention: Aaron L. Hammer, Esq.

and

DLA Piper Rudnick Gray Cary US LLP
203 N. LaSalle St.
Chicago, IL 60601
Attention: Vincent A. Sanchez, Esq.
Sachin A. Lele, Esq.

[END OF TEXT. SIGNATURE PAGES TO FOLLOW]

**[Signature blocks for all Parties to Accenture
Agreements listed on Schedule 1 hereto]**

THE IBC ENTITIES

On behalf of itself and its subsidiaries and affiliates
not specifically referenced herein

By: Seeph Fleetoff 4/29/05

Title: CHIEF INFORMATION OFFICER

**[Signature blocks for all Parties to Agreements
listed on Schedule 1 hereto]**

ACCENTURE ENTITIES

Accenture LLP

On behalf of itself and its subsidiaries and affiliates
not specifically referenced herein

By: 

Title: PARTNER

LIST OF ACCENTURE AGREEMENTS

Contract	Sub-Contract	Title	Effective Date
Master Consulting Services Agreement			3/18/2003
Master Consulting Services Agreement	Appendix 1	Program SOAR Quick Hits	7/23/2003
Master Consulting Services Agreement	Appendix 1 - Variation 1	HR Workshop Add-on	9/4/2003
Master Consulting Services Agreement	Appendix 1 - Variation 2	Project Extension	9/8/2003
Master Consulting Services Agreement	Appendix 1 - Variation 3	Program SOAR - Roles, Responsibilities, Recruiting, Transition and Outplacement Team and Supplement to Performance Metrics and Incentive Team	11/17/2003
Master Consulting Services Agreement	Appendix 2	Program SOAR Phase 1	7/23/2003
Master Consulting Services Agreement	Appendix 2 - Variation 1	Use Tax Automation	4/12/2004
Master Consulting Services Agreement	Appendix 2 - Variation 2	Incremental Production Support	5/25/2004
Master Consulting Services Agreement	Appendix 2 - Variation 2A	Add-on Post-Bankruptcy	9/22/2004
Master Consulting Services Agreement	Appendix 2 - Variation 3	Re-Load APO Data for Sales Area Reorganization	8/12/2004
Master Consulting Services Agreement	Appendix 3	Program SOAR Phase 2	7/23/2003
Master Consulting Services Agreement	Appendix 3 - Variation 1	Kronos Project Management Add-on	11/17/2003
Master Consulting Services Agreement	Appendix 3 - Variation 1A	Extension to the Kronos Project Management Add-on	2/2/2004
Master Consulting Services Agreement	Appendix 3 - Variation 2	Custom Build of Auxillary Payroll System	4/12/2004
Master Consulting Services Agreement	Appendix 4	Program SOAR Phase 3	7/23/2003
Master Consulting Services Agreement	Appendix 5	Legacy Systems Backfill	8/25/2003
Master Consulting Services Agreement	Appendix 5 - Variation 1	Legacy Add-on #1	10/13/2003
Master Consulting Services Agreement	Appendix 5 - Variation 2	Legacy Add-on #2	12/19/2003
Master Consulting Services Agreement	Appendix 5 - Variation 3	Legacy Add-on #3	1/15/2004
Master Consulting Services Agreement	Appendix 6	Program SOAR Trade Promotion Pilot Study Quick Hit	8/14/2003
Master Consulting Services Agreement	Appendix 7	Program SOAR SNP Implementation	11/24/2003
Master Consulting Services Agreement	Appendix 8	IT Infrastructure Improvement Initiatives	8/12/2004

Master Outsourcing Agreement			2/25/2004
Master Outsourcing Agreement	Appendix 1	Data Center Services	2/24/2004
Master Outsourcing Agreement	Appendix 2	Information Technology Services	2/24/2004
Master Outsourcing Agreement	Appendix 2 - Variation 1	Auxiliary Pay System	5/12/2004
Master Outsourcing Agreement	Appendix 3	F&A Services	3/25/2004

LIST OF AMENDMENTS

Contract	Sub-Contract	Title of Amendment	Effective Date
Master Outsourcing Agreement	Appendix 2	Amendment #1 to Appendix 2 – Information Technology Services	4/28/05
	Appendix 3	Amendment #1 to Appendix 3 – F&A Service	4/28/05