

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND
(Baltimore Division)**

In Re: *
* Case No. 05-43793DK
THE BOYDS COLLECTION, LTD., et al. * 05-43805DK
* 05-43816DK
* 05-43824DK
* 05-43833DK
* 05-43838DK
* 05-43848DK
* 05-43857DK
* 05-43863DK
* Chapter 11
(Jointly Administered under)
Debtors Case No. 05-43793DK

**NOTICE OF DEADLINE REQUIRING FILING OF
PROOFS OF CLAIM ON OR BEFORE FEBRUARY 14, 2006
AT 5:00 P.M. (PREVAILING EASTERN TIME)**

TO ALL PERSONS AND ENTITIES WITH CLAIMS AGAINST ANY OF THE
FOLLOWING DEBTOR ENTITIES:

Debtor Name	Case Number	Tax ID
The Boyds Collection, Ltd.	05-43793-DK	52-1418730
The Boyds Collection, Ltd., LP	05-43805-DK	23-2975991
Boyds Operations, Inc.	05-43816-DK	23-2972906
The Boyds Collection - Pigeon Forge, LLC	05-43824-DK	20-0913244
The Boyds Collection - Myrtle Beach, LLC	05-43833-DK	N/A
The Boyds Collection - Branson, LLC	05-43838-DK	N/A
J&T Designs and Imaginations, Inc.	05-43848-DK	17527615896
HC Accents & Associates, Inc.	05-43857-DK	37-278811
Boyds Bear and Company, LP	05-43863-DK	23-3092698

PLEASE TAKE NOTICE THAT the United States Bankruptcy Court for the District of Maryland (the “Court”) having jurisdiction over the chapter 11 cases (the “Chapter 11 Cases”) of the debtor entities listed above (collectively, the “Debtors”) has established **February 14, 2006, at 5:00 p.m. (prevailing Eastern Time)** (the “Bar Date”) as the last date and time for each person or entity (including, without limitation, each individual, partnership, joint venture, corporation, estate, and trust) to file a Proof of Claim against any of the Debtors and April 14, 2006, at 5:00 p.m. (prevailing Eastern Time) as the last date and time for “governmental units” (as defined in section 101(27) of the Bankruptcy Code) to file a Proof of Claim against the Debtors (the term “Bar Date,” as used herein, shall refer to April 14, 2006, at 5:00 p.m.

(prevailing Eastern Time) only for governmental units as defined in section 101(27) of the Bankruptcy Code).

1. WHO MUST FILE A PROOF OF CLAIM

You **MUST** timely file a Proof of Claim to vote on a chapter 11 plan filed by the Debtors or to share in distributions from the Debtors' bankruptcy estates if you have a claim that arose prior to October 16, 2005 (the "Commencement Date") and it is not one of the other types of claims described in Section 2 below. Claims based on acts or omissions of the Debtors that occurred before the Commencement Date must be filed on or prior to the Bar Date, even if such claims are not now fixed, liquidated or certain or did not mature or become fixed or liquidated or certain before the Commencement Date.

Under section 101(5) of the Bankruptcy Code and as used herein, the word "claim" means: (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.

2. WHO NEED NOT FILE A PROOF OF CLAIM

You need not file a Proof of Claim on or before the Bar Date if:

- (a) You have **already** properly filed, with the Clerk of the United States Bankruptcy Court for the District of Maryland, a Proof of Claim against the applicable Debtor or Debtors utilizing a claim form which substantially conforms to the Proof of Claim form tailored for these cases or Official Form No. 10;
- (b) Your claim is listed on the Debtors' Schedules (as defined below) and is **not** described in the Schedules as "disputed," "contingent," or "unliquidated," **and** you do **not** dispute the amount or nature of your claim as is set forth in the upper right-hand corner of the enclosed Proof of Claim. Creditors holding claims without reference to a claim amount, shall be required to file a Proof of Claim;
- (c) You have a claim under sections 503(b) or 507(a) of the Bankruptcy Code as an administrative expense of any of the Debtors' Chapter 11 Cases;
- (d) Your claim has already been paid in full by any of the Debtors;
- (e) You are a Debtor having a claim against another Debtor;
- (f) You hold a claim that has been allowed by an order of the Court entered on or before the Bar Date;

- (g) Your claim is limited exclusively to the repayment of principal, interest, and/or other applicable fees and charges (a “Debt Claim”) on or under any bond or note issued by the Debtors pursuant to an indenture (the “Debt Instruments”); *provided, however*, that (i) the foregoing exclusion in this subparagraph shall not apply to the Indenture Trustee under the applicable Debt Instruments (the “Indenture Trustee”), (ii) the Indenture Trustee shall be required to file one Proof of Claim, on or before the Bar Date, with respect to all of the Debt Claims on or under each of the Debt Instruments, and (iii) any holder of a Debt Claim wishing to assert a claim, other than a Debt Claim, arising out of or relating to a Debt Instrument shall be required to file a Proof of Claim on or before the Bar Date, unless another exception in this paragraph applies; or
- (h) You are a holder of a claim for which another specific deadline has previously been fixed by this Court.

If you are a holder of an equity interest (i.e., common stock) in the Debtors, you need not file a proof of interest with respect to the ownership of such equity interest at this time. However, if you assert a claim against the Debtors, including a claim relating to such equity interest or the purchase or sale of such interest, a proof of such claim must be filed on or prior to the Bar Date pursuant to the procedures set forth in this notice.

YOU SHOULD NOT FILE A PROOF OF CLAIM IF YOU DO NOT HAVE A CLAIM AGAINST THE DEBTORS, OR IF THE CLAIM YOU HELD AGAINST THE DEBTORS HAS BEEN PAID IN FULL.

THIS NOTICE IS BEING SENT TO MANY PERSONS AND ENTITIES THAT HAVE HAD SOME RELATIONSHIP WITH OR HAVE DONE BUSINESS WITH THE DEBTORS BUT MAY NOT HAVE AN UNPAID CLAIM AGAINST THE DEBTORS. THE FACT THAT YOU HAVE RECEIVED THIS NOTICE DOES NOT MEAN THAT YOU HAVE A CLAIM OR THAT THE DEBTORS OR THE COURT BELIEVE THAT YOU HAVE A CLAIM.

3. EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Any person or entity that holds a claim arising from the rejection of an executory contract or unexpired lease must file a Proof of Claim form based on such rejection on or before such date required by any order approving the rejection of such executory contract or unexpired lease.

4. WHEN AND WHERE TO FILE

Except as provided herein, all original proofs of claim must be filed so as to be **received on or before February 14, 2006 at 5:00 p.m. (prevailing Eastern Time)** for all persons and entities other than governmental units, as defined by section 101(27) of the Bankruptcy Code, and received on or before April 14, 2006, at 5:00 p.m. (prevailing Eastern Time) only for governmental units as defined by section 101(27) of the Bankruptcy Code, at the following address:

IF SENT BY MAIL

**The Garden City Group, Inc.
Attn: BBC Claims Processing
P.O. Box 9000 #6361
Merrick, NY 11566-9000**

IF SENT BY MESSENGER OR OVERNIGHT COURIER

**The Garden City Group, Inc.
Attn: BBC Claims Processing
105 Maxess Road
Melville, NY 11747**

(together, the “Boyd’s Claims Docketing Center”).

Proofs of claim will be deemed timely filed only if **actually received** by the Boyd’s Claims Docketing Center on or before the Bar Date. Proofs of claim **may not be transmitted** by facsimile, telecopy transmission, PDF, or electronic mail transmission.

5. WHAT TO FILE

If you file a Proof of Claim, your filed Proof of Claim must (i) state the amount allegedly owed by the Debtor as of the Commencement Date, (ii) be written in English, (iii) be denominated in lawful currency of the United States, (iv) conform substantially with the enclosed Proof of Claim or Official Form No. 10, (v) indicate the Debtor against which you are asserting a claim, (vi) include supporting documentation (if voluminous, attach a summary) or an explanation as to why such documentation is not available, and (vii) be signed by the claimant, or if the claimant is not an individual, by an authorized agent of the claimant.

Any holder of a claim against more than one Debtor must file a separate Proof of Claim with respect to each such Debtor, and all holders of claims must identify on their Proof of Claim the specific Debtor against which their claim is asserted and the case number of the Debtor’s bankruptcy case. The names of the Debtors and their case numbers are listed above.

6. CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM BY THE BAR DATE

Except with respect to claims to which the Bar Date does not apply pursuant to Section 2 above, any creditor who fails to file a Proof of Claim on or before the Bar Date of February 14, 2006 (or April 14, 2006, only for governmental units as defined in section 101(27) of the Bankruptcy Code) for any claim such creditor holds or wishes to assert against any of the Debtors will be barred from asserting such claim against such Debtor and such holder shall not be permitted to vote on any chapter 11 plan or participate in any distribution in such Debtor's chapter 11 case on account of such claim, or to receive further notices regarding such claim.

7. THE DEBTORS' SCHEDULES AND ACCESS THERETO

You may be listed as the holder of a claim against one or more of the Debtors in the Debtors' Schedules of Assets and Liabilities and/or Schedules of Executory Contracts and Unexpired Leases (collectively, the "Schedules"). To determine if and how you are listed on the Schedules, please refer to the descriptions set forth in the upper right hand corner of the enclosed Proof of Claim form(s) regarding the nature, amount, and status of your claim(s). If you received postpetition payments from the Debtors (which payments were authorized by the Court) on account of your claim(s), the enclosed Proof of Claim form(s) will reflect the net amount of your claim(s) (*i.e.*, reduced by the postpetition payments). If the Debtors believe that you hold claims against more than one Debtor, you will receive multiple proofs of claim forms, each of which will reflect the nature and amount of your claim against each such Debtor, as listed in the Schedules. If you rely on the Schedules or enclosed Proof of Claim form(s), it is your responsibility to determine that the claim is accurately listed in the Schedules and the enclosed Proof of Claim form(s). **As noted above, if you agree with the nature, amount, and status of your claim(s) as described in the enclosed Proof of Claim form(s), and your claim is not scheduled as "disputed," "contingent," or "unliquidated," you do not need to file a Proof of Claim. However, if you intend to file one or more proofs of claim, you must do so before the Bar Date in accordance with the procedures set forth in this Notice.**

Copies of the Schedules may be examined by interested parties on the Court's electronic docket for the Debtors' Chapter 11 Cases, which is posted on the Internet at www.mdb.uscourts.gov (a PACER login and password are required and can be obtained through the PACER Service Center at <http://www.pacer.psc.uscourts.gov>) or on the website of The Garden City Group ("GCG") at www.gardencitygroup.com/cases/bbc/index.php3. Copies of the Schedules may also be obtained by written request to The Garden City Group, Inc., Attn: BBC Claims Processing, P.O. Box 9000 #6361, Merrick, NY 11566-9000, or by calling GCG's toll-free telephone number 1-800-916-4890. Copies of the Schedules may also be examined by interested parties between the hours of 9:00 a.m. and 4:30 p.m. (prevailing Eastern Time) Monday through Friday at the office of the Clerk of the Bankruptcy Court, United States Bankruptcy Court for the District of Maryland, 101 West Lombard Street, Baltimore, Maryland, 21201.

The Boyds Claims Docketing Center may be contacted by calling GCG, the Debtors' claims agent, toll-free at 1-800-916-4890, if there are questions concerning the filing, amount, nature, or processing of a Proof of Claim.

A CLAIMANT SHOULD CONSULT AN ATTORNEY REGARDING ANY OTHER INQUIRIES, SUCH AS WHETHER SUCH CLAIMANT SHOULD FILE A PROOF OF CLAIM. PLEASE NOTE THAT NEITHER THE CLERK OF THE BANKRUPTCY COURT NOR GCG IS PERMITTED TO GIVE LEGAL ADVICE.

DATED: New York, New York
December 22, 2005

SWIDLER BERLIN LLP

/s/ Monique D. Almy
Monique D. Almy (Bar No. 04479)
Kimberly E. Neureiter (Bar No. 27167)
The Washington Harbour
3000 K Street, N.W., Suite 300
Washington, D.C. 20007
Phone: (202) 424-7500
Fax: (202) 424-7643
mdalmy@swidlaw.com
keneureiter@swidlaw.com

-and-

KIRKLAND & ELLIS LLP

Matthew A. Cantor (NY MC 7727)
Lisa G. Laukitis
Citigroup Center
153 East 53rd Street
New York, New York 10022-4611
Phone: (212) 446-4800
Fax: (212) 446-4900
mcantor@kirkland.com
llaukitis@kirkland.com

Counsel for the Debtors and Debtors in Possession