AMENDMENT TO JOINT VENTURE AGREEMENT

This Amendment to Joint Venture Agreement dated as of April 4, 2002 (this "AMENDMENT") is made to the ACME CORP Joint Venture Agreement dated as of August 17, 1996, as amended (the "JOINT VENTURE AGREEMENT"), among ACME Corporation AND BuyCO International, Inc., a California corporation ("BuyCO"), and NewCO International, Inc., a California corporation ("NewCO").

RECITALS

A. Pluck (through its predecessor, ACME City Tourism Service Company), NewCO and BuyCO entered into a joint venture agreement dated October 8, 1991, which was superseded by the Joint Venture Agreement.

B. The parties to the Joint Venture Agreement have undergone certain reorganizations and transactions pursuant to which all of the interests and liabilities under the Joint Venture Agreement of NewCO and BuyCO have been assumed by All-EUCorporation, a Delaware corporation ("All-EU"), and, as a result, Pluck and All-EU currently are the only parties to the Joint Venture Agreement.

C. Subsequent to August 17, 1996, the name of the entity created by the

Joint Venture Agreement was changed from The ACME CityTourist Center to ACME Amusement Park Co. Ltd. (the "JOINT VENTURE").

D. The primary purpose of the Joint Venture Agreement is to set forth the terms and conditions under which the Joint Venture shall own and operate the

ACME Amusement Park.

E.All-EU is undertaking an initial public offering of its common stock (the "IPO") pursuant to a registration statement on Form S-1 that was filed with the United States Securities and Exchange Commission.

F. To facilitate the IPO, Pluck and All-EU have agreed to certain

amendments to the Joint Venture Agreement as set forth in this Amendment.

NOW, THEREFORE, in consideration of the foregoing and other consideration, the receipt and sufficiency of which are hereby acknowledged, and

intending to be legally bound, Pluck and All-EU hereby agree as follows:

1. The Joint Venture shall in all respects be managed by and under the direction, supervision and control of the board of directors of the Joint Venture (the "JOINT VENTURE'S BOARD"), which shall consist of seven directors. Five of the Joint Venture's seven directors shall be appointed, removed or replaced at any time by and at the sole discretion of All-EU, and the Joint

Venture's remaining two directors shall be appointed, removed or replaced at any

time by and at the sole discretion of Pluck.

2. All-EU's designated directors of the Joint Venture shall be John Doe, David Smith, Nancy Jones, Jane Roe and William Miller , each of whom shall serve until his removal by All-EU or until his earlier death or resignation. Pluck's designated directors of the Joint Venture shall be Amory Blaine and Alec Connage, each of whom shall serve until his removal by Pluck or until his earlier death or resignation.

3. Every action by the Joint Venture's Board shall require the vote or written consent of at least four of the Joint Venture's directors.

4. All-EU shall be entitled to remove one or more of its designated

directors from the Joint Venture's Board and to appoint another director or directors to the Joint Venture's Board only if such action is approved in writing by a majority of All-EU's "Independent Directors." For purposes of this Amendment, the term "Independent Directors" means persons who serve on the Board of Directors of All-EU and who are "independent" as defined by (i) the

listing standards of the principal United States stock exchange or Nasdaq market

on which shares of All-EU's common stock are traded after the IPO, as such listing standards may subsequently be amended, and (ii) Section 10A(m)(3) of the

Securities Exchange Act of 1934, including rules and regulations of the Securities and Exchange Commission promulgated thereunder. It is agreed that, effective upon their election to All-EU's Board of Directors concurrently with the closing of the IPO, John Doe and William Miller shall be Independent Directors unless and until they cease to satisfy the requirements of the preceding sentence.

5. A majority of All-EU's Independent Directors must consent to and

approve in writing any amendment to, or termination of, the Joint Venture Agreement after the closing of the IPO (including, without limitation, any amendment to, or termination of, this Amendment). Furthermore, a majority of All-EU's Independent Directors must consent to and approve in writing any agreement or transaction entered into after the closing of the IPO by the Joint

Venture with Pluck or All-EU or with any subsidiary or other affiliate of

Pluck (including, without limitation, NewCO).

6. The agreements described above in Paragraphs 1 to 5 shall be effective from and after the closing date of the IPO. Each of Pluck and All-EU agrees to execute such additional agreements and to take such additional actions as are necessary in order to carry out the provisions and intent of this Amendment.

7. The joint venture agreement dated as of October 8, 2001 hereby is terminated and superseded in its entirety by the Joint Venture Agreement and this Amendment. This Amendment also terminates and supersedes the Amendment dated as of November 28, 2001 between Pluck and All-EU.

8. This Amendment shall be governed by the internal laws of the State of

California without giving effect to conflicts-of-law principles. This Amendment

may be executed in counterparts and by facsimile.

IN WITNESS WHEREOF, Pluck and All-EU have executed and delivered

this Amendment as of the date first written above.

ACME PLUCK CORPORATION

By: /s/ Arthur Legal

----------------------------------- Arthur Legal, Chairman

All-EU CORPORATION

By: /s/ Larry Legal --------------------------------- Courtney CEO, Chief Executive Officer