ASSET PURCHASE AGREEMENT

dated April 17, 2009

among

PRICEWATERHOUSECOOPERS LLP,

as Buyer,

and

BEARINGPOINT, INC.

and

THE SUBSIDIARIES OF BEARINGPOINT, INC. THAT ARE SIGNATORIES HERETO,

as Sellers

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ASSET PURCHASE AGREEMENT

This Asset Purchase Agreement (this "Agreement") is entered into as of April 17, 2009 by and among PricewaterhouseCoopers LLP, a Delaware limited liability partnership ("Buyer"), on the one hand, and BearingPoint, Inc., a Delaware corporation ("Seller Parent"), and the undersigned direct and indirect subsidiaries of Seller Parent (the "Other Sellers" and collectively with Seller Parent, "Sellers"). Capitalized terms used in this Agreement shall have the meanings ascribed to them in ARTICLE VIII.

WHEREAS, upon and subject to the terms and conditions of this Agreement, Sellers desire to sell, transfer, convey and assign to Buyer and Buyer desires to purchase from Sellers, the Acquired Assets, and Buyer desires to assume from Sellers the Assumed Liabilities;

WHEREAS, on February 18, 2009 (the "Filing Date"), Seller Parent and the Other Sellers have filed voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") (Jointly Administered Case No. 09-10691-reg) (the "Chapter 11 Case");

WHEREAS, the Parties contemplate that the Acquired Assets will be sold, transferred, conveyed and assigned to Buyer pursuant to 11 U.S.C. §§ 363 and 365 as set forth in this Agreement and in accordance with the Approval Order entered in the Chapter 11 Case;

NOW, THEREFORE, in consideration of the mutual representations, warranties, covenants and undertakings herein contained, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows.

ARTICLE I

ASSET PURCHASE

1.1 Purchase and Sale of Assets.

(a) Upon and subject to the terms and conditions of this Agreement, Buyer shall purchase from Sellers, and Sellers shall sell, transfer, convey, assign and deliver to Buyer, at the Closing for the consideration specified in Section 1.3, all of Sellers' right, title and interest in, to and under the Acquired Assets existing as of the Closing regardless of whether any of such Acquired Assets existed before, on or after the commencement of the Chapter 11 Case.

(b) Notwithstanding Section 1.1(a), the Acquired Assets shall not include the Excluded Assets.

1.2 Assumption of Liabilities.

(a) Upon and subject to the terms and conditions of this Agreement, Buyer shall assume and become responsible for from and after the Closing the Assumed Liabilities. The assumption of the Assumed Liabilities by Buyer shall not enlarge any rights of third parties

under Contracts or arrangements with Buyer or Sellers and nothing herein shall prevent any party from contesting in good faith with any third party any Assumed Liability.

(b) Notwithstanding Section 1.2(a) or any other provision of this Agreement to the contrary, Buyer shall not assume or otherwise become responsible or liable for, and Sellers shall remain liable for, any and all Retained Liabilities. The Retained Liabilities shall include all claims and alleged claims in the Chapter 11 Case (except to the extent any such claim or alleged claim is an Assumed Liability); provided, however, that nothing herein shall grant or create any rights in favor of the holders of Retained Liabilities or create any priority to right of payment. It is expressly understood and agreed that the Parties intend that none of Buyer, any Member Firm nor any Affiliate of Buyer or a Member Firm, individually or collectively, shall be considered to be a successor to Sellers or to any Seller by reason of any theory of law or equity and that none of Buyer, any Member Firm, nor any Affiliate of Buyer or a Member Firm, individually or collectively, shall have any liability of any Seller or any of its Affiliates except for the Assumed Liabilities.

1.3 Purchase Price. The aggregate purchase price (the "Purchase Price") to be paid by Buyer for the Acquired Assets shall be (a) a cash amount equal to $25,000,000 less the GDC India Amount and less the GDC China Amount (the "Cash Purchase Price") and (b) the assumption by Buyer at the Closing of the Assumed Liabilities.

1.4 Closing.

(a) The Closing shall take place at the offices of Weil Gotshal & Manges at 767 Fifth Avenue, New York, New York 10153 commencing at 9:00 a.m. local time on the second Business Day after the satisfaction or waiver of all the conditions set forth in ARTICLE V (other than those conditions that by their terms are to be satisfied at the Closing, but subject to the satisfaction or waiver of those conditions) or such other date as may be mutually agreeable to the Parties (the "Closing Date"). Buyer may elect to extend the date for Closing to a date no later than five (5) Business Days after satisfaction or waiver of all the conditions set forth in ARTICLE V (other than those conditions that by their terms are to be satisfied at the Closing) by delivering written notice to Sellers. Upon such election to extend the date for Closing, Section 5.2(a) shall have no further force and effect beyond the Closing Date as determined pursuant to the first sentence of this Section 1.4(a) and Buyer shall be deemed to have waived any claim that Sellers have failed to satisfy the conditions set forth in Section 5.2(a).

(b) At the Closing:

(i) all Acquired Assets shall be sold, transferred, conveyed, assigned and delivered, as applicable, to Buyer;

(ii) each Seller shall execute and deliver to Buyer a Bill of Sale, upon reasonable and customary terms mutually agreed upon by Buyer and Seller Parent, and such other instruments of conveyance as Buyer may reasonably request in order to effect the sale, transfer, conveyance and assignment to Buyer of valid ownership of and good title to, or valid rights to use, the Acquired Assets being transferred at the Closing;

(iii) Buyer shall execute and deliver to each applicable Seller an Instrument of Assumption, upon reasonable and customary terms mutually agreed upon by Buyer and Seller Parent, with respect to all Assumed Liabilities being assumed at the Closing;

(iv) Sellers shall deliver or cause to be delivered a copy of the Approval Order;

(v) Buyer and each Seller or necessary Subsidiary of a Seller (including a Subsidiary identified by Buyer) shall execute and deliver to each other duly executed counterparts of a cross-license agreement substantially in the form attached hereto as Exhibit A (the "Cross-License Agreement");

(vi) Buyer, on the one hand, and the applicable Sellers and their Subsidiaries, on the other hand, shall execute and deliver to each other duly executed counterparts to a transition services agreement substantially in the form attached hereto as Exhibit B (the "Transition Services Agreement");

(vii) each Seller, on behalf of itself and its Subsidiaries, shall execute and deliver to Buyer an irrevocable release, in form and substance to Buyer's reasonable satisfaction, pursuant to which each of such Seller and its Subsidiaries releases from their respective employment, confidentiality, non-compete, non-solicitation and related obligations to any Seller or any Subsidiary of any Seller (A) each of the current or former employees of any Seller or any of such Seller's Subsidiaries set forth on a list separately provided by Buyer to Seller Parent as of the date of this Agreement and (B) each New Buyer Employee (collectively, the "Released Employees"), and any such release shall be enforceable by Buyer and by the applicable Released Employee; provided, that the releases described in this Section 1.4(b)(vii) shall not include (x) covenants not to disclose confidential information of Sellers or any of their clients to any Person other than Buyer, any Member Firm or any Affiliate of Buyer or a Member Firm, (y) covenants not to solicit for employment those individuals who are employees of Sellers as of the Closing or (z) only with respect to those current or former employees of Seller described in clause (A) above, covenants not to solicit any client that is a party to an Excluded Customer Contract to cease or refrain from doing business with Sellers for the type of business covered by such Excluded Customer Contract;

(viii) each Seller, on behalf of itself and its bankruptcy estate, shall execute and deliver to Buyer a full and irrevocable release, in form and substance to Buyer's satisfaction, of all Avoidance Actions against any counterparty to an Assigned Contract, which release shall have been approved by the Approval Order and which release shall be enforceable by Buyer;

(ix) Sellers shall transfer to Buyer all the books, records, files and other data (or copies thereof) within the possession or control of a Seller relating solely to the Acquired Assets, except to the extent any such materials constitute an Excluded Asset and Sellers shall be permitted to retain a copy of any such materials that are transferred to Buyer;

(x) Buyer shall pay to Sellers the Cash Purchase Price less the Deposit (subject to Section 1.8 hereto), by wire transfer or other delivery of immediately available funds to an account designated by Sellers;

(xi) Buyer and Sellers shall execute and deliver to each other a cross-receipt evidencing the transactions referred to above; and

(xii) Buyer and Sellers shall provide such other customary closing deliverables as are reasonably necessary and requested by Buyer or Sellers, as applicable.

1.5 Right to Modify; Cure Costs.

(a) Sellers shall make available to Buyer unredacted, complete and accurate copies of all Customer Contracts and all amendments thereto (i) within five (5) days after the date of this Agreement in the case of a Customer Contract entered into or submitted prior to the date hereof and not previously made available to Buyer in an unredacted, complete and accurate form") and (ii) within five (5) days after the date of execution or submission by a Seller (but in no event fewer than five (5) Business Days prior to Closing) in the case of a Customer Contract entered into or submitted by a Seller after the date hereof. In the case of any Customer Contract entered into or submitted by any Seller after the date of this Agreement, Sellers shall also make available to Buyer a copy of any material correspondence related thereto.

(b) Schedule 1.1(a) – Part A shall include the following four (4) categories of Customer Contracts: Section A-1 of Schedule 1.1(a) – Part A shall list those Customer Customers that will constitute Assigned Customer Contracts as of the Closing; Section A-2 of Schedule 1.1(a) – Part A shall list those Customer Contracts as to which Buyer has not received unredacted, complete and accurate copies and amendments and related material correspondence; Section A-3 of Schedule 1.1(a) – Part A shall list those Customer Contracts as to which Buyer is assessing the terms and conditions for any of the reasons set forth in Section 1.5(e) (other than clause (ii) thereof); and Section A-4 of Schedule 1.1(a) – Part A shall list those Customer Contracts as to which Buyer is assessing whether the assignment of such Customer Contracts would or could reasonably have been expected to result in the performance of an Impermissible Service or be inconsistent with or a violation of the Independence Rules or any other applicable Law by Buyer, any Member Firm or any Affiliate of Buyer or a Member Firm.

(c) At any time prior to the Closing, Buyer shall have the right, upon written notice to Seller Parent, but without any effect on the Purchase Price, to move a Customer Contract entered into or submitted prior to the date hereof from Section A-2, Section A-3 or Section A-4 of Schedule 1.1(a) – Part A to Section A-1 of Schedule 1.1(a) – Part A.

(d) Section A-1 of Schedule 1.1(a) – Part A shall be automatically updated to add all Customer Contracts entered into or submitted by a Seller after the date hereof and prior to the Closing; provided, however, that before any automatic updating to Section A-1, Sellers must provide Buyer with an unredacted, complete and accurate copy of each such Customer Contract and all related material correspondence with the counterparties thereto, and Buyer shall have five (5) Business Days from the date of Buyer's receipt of such copies and correspondence to review such Customer Contract to determine if such Customer Contract will not be added to Section A-1

of Schedule 1.1(a) – Part A for any of the reasons set forth in Section 1.5(e). At the end of the five (5) Business Day period, Buyer will notify Seller Parent if such Customer Contract (i) will be added to Section A-1 of Schedule 1.1(a) – Part A, (ii) will not be added to Section A-1 of Schedule 1.1(a) – Part A and will be added to Section A-2, Section A-3 or Section A-4 of Schedule 1.1(a) – Part A or (iii) will not be added to any section of Schedule 1.1(a) – Part A and will be added to Schedule 1.1(b) as an Excluded Customer Contract. If the five (5) Business Day period expires and Buyer fails to provide notice to Seller Parent, such Customer Contract will automatically be added to Section A-1 of Schedule 1.1(a) – Part A.

(e) At any time prior to the Closing, Buyer shall have the right, upon written notice to Seller Parent, but without any effect on the Purchase Price, to remove any Customer Contract from any of the sections of Schedule 1.1(a) – Part A (whether such Customer Contract was listed on any section of Schedule 1.1(a) – Part A on or after the date hereof) for any of the following reasons: (i) such Customer Contract has outstanding Cure Costs that are not satisfied at or prior to the Closing pursuant to Section 1.5(j); (ii) Buyer determines that the assignment of such Customer Contract would or could reasonably be expected to result in the performance of an Impermissible Service or be inconsistent with or a violation of the Independence Rules or any other applicable Law by Buyer, any Member Firm or any Affiliate of Buyer or a Member Firm after taking the actions set forth in Section 1.5(f); (iii) Buyer determines that any Designated Employee specifically named by the terms of such Customer Contract to perform the obligations and provide the services under such Customer Contract is not reasonably expected to accept employment with the Buyer as of the Closing Date after Buyer has made an offer of employment to such Designated Employee pursuant to Section 4.5(b); (iv) Buyer determines that the services to be provided or the expected revenues to be collected pursuant to a Customer Contract have been substantially completed or collected; (v) the applicable Seller to which such Customer Contract relates has received notice or otherwise has become aware that the counterparty to such Customer Contract has provided notice of termination, has indicated it is or will be terminating such Customer Contract prior to the Closing; (vi) Buyer has not received at least five (5) Business Days prior to the Closing unredacted, complete and accurate copies of such Customer Contract; (vii) Buyer determines such Customer Contract has any Exclusionary Terms or (viii) the other party or parties to such Customer Contract do not agree to amend such Customer Contract to reflect the changes to the terms and conditions thereof requested by Buyer as specifically set forth on Section A-3 of Schedule 1.1(a) – Part A as of the date hereof or as amended by Buyer through the Closing based solely on information discovered by Buyer after the date hereof. Any Customer Contract removed from the list of Assigned Customer Contracts on Section A-1 of Schedule 1.1(a) – Part A pursuant to this Section 1.5(e) shall immediately be deemed an Excluded Customer Contract. Schedule 1.1(a) – Part A and Schedule 1.1(b) shall be amended to reflect any changes made in accordance with this Section 1.5(e).

(f) If Buyer determines, prior to the Closing Date, that the assignment of any Customer Contract, other than an Excluded Customer Contract, would or could reasonably be expected to result in the performance of an Impermissible Service or be inconsistent with or a violation of the Independence Rules or any other applicable Law by Buyer, any Member Firm or any Affiliate of Buyer or a Member Firm, prior to the Closing Date Buyer shall use its Reasonable Best Efforts to obtain the relief and approvals set forth on Schedule 1.5(f) and Sellers shall use their Reasonable Best Efforts to cooperate with Buyer to obtain such relief and

approvals. For any Customer Contracts for which Buyer is unable to obtain the relief and approvals set forth on Schedule 1.5(f), Buyer shall promptly notify Sellers in writing of such determination and immediately after Sellers' receipt of such notice, such Customer Contract shall be deemed an Excluded Customer Contract and Schedule 1.1(a) – Part A (if applicable) and Schedule 1.1(b) shall be amended accordingly.

(g) From the date of this Agreement until the Closing, Buyer shall use its Reasonable Best Efforts to (i) review all Customer Contracts listed on each section of Schedule 1.1(a) – Part A as promptly as practicable after the date hereof for the purpose of identifying any circumstance described in Section 1.5(e) or Section 1.5(f) that would result in the addition of any Customer Contract to Section A-1 of Schedule 1.1(a) – Part A, or the removal of any Customer Contract from Schedule 1.1(a) – Part A and addition of such Customer Contract to Schedule 1.1(b), (ii) determine whether any such addition or removal should be made, and make any such addition or removal, as promptly as practicable after identifying any such circumstance and (iii) notify Seller Parent in writing as promptly as practicable after making any such determination.

(h) At the Closing, any Customer Contract not specifically set forth on Section A-1 of Schedule 1.1(a) – Part A shall not be an Assigned Customer Contract.

(i) At the Closing, each Seller that is a party to an Assigned Contract shall assume and assign such Assigned Contract to Buyer pursuant to Section 365 of the Bankruptcy Code.

(j) At least two (2) days prior to the Closing, Sellers shall deliver Schedule 1.5(j), which shall set forth all Cure Costs known to Sellers as of such date. Subject to Section 4.3(f), Sellers shall be responsible and liable for, and shall pay or cause to be paid on or before the Closing, all Cure Costs.

1.6 Absolute Sale. Subject to the Approval Order, Sellers' sale, transfer, conveyance, assignment and delivery of the Acquired Assets to Buyer shall be free and clear of all liens, claims, encumbrances and other interests, including Security Interests, of any kind or character, except for the Assumed Liabilities, and at the Closing, Buyer will become the true and lawful owner of, and will receive good title to, or (in the case of Acquired Assets that are licensed to Buyer) valid rights to use, the Acquired Assets, free and clear of all liens, claims, encumbrances and other interests, including Security Interests, of any kind or character other than as created by Buyer.

1.7 Further Assurances. At any time and from time to time upon or after the Closing, at the request of Buyer and without further consideration, Sellers shall execute and deliver or cause their applicable Affiliates to execute and deliver such other instruments of sale, transfer, conveyance and assignment and take such actions as Buyer may reasonably request to effectively transfer, convey and assign to Buyer on the terms set forth in this Agreement, and to confirm Buyer's rights to, title in and ownership of, the Acquired Assets pursuant to this Agreement, and to place Buyer in actual possession and operating control of the Acquired Assets, including requesting third parties to consent to transfer or assignment or to execute releases.

1.8 Good Faith Deposit.

(a) Promptly after the entry by the Bankruptcy Court of the Procedures Order, Buyer shall deliver to an escrow agent jointly selected by Sellers and Buyer (the "Deposit Escrow Agent") cash in the amount of One Million Two Hundred and Fifty Thousand Dollars ($1,250,000) as an earnest money deposit (the "Deposit"), to be held in escrow pursuant to the terms and conditions of a customary escrow agreement which shall provide for a release of the Deposit as provided in this Section 1.8.

(b) If the Closing occurs, Sellers and Buyer shall jointly instruct the Deposit Escrow Agent to release the Deposit to Sellers at the Closing as partial payment of the Cash Purchase Price.

(c) If the Closing does not occur and (i) this Agreement is terminated by Sellers pursuant to Section 7.1(c) hereto, (ii) Sellers file a suit for damages against Buyer in a court of competent jurisdiction not later than thirty (30) days after such termination of this Agreement and (iii) a final, non-appealable order is issued by a court of competent jurisdiction with respect to the amount of damages for which Buyer is liable for such material breach (the "Adjudicated Damages"), (x) Sellers shall be entitled to instruct the Deposit Escrow Agent to release such portion of the Deposit in an amount equal to the Adjudicated Damages to Sellers and (y) Buyer shall be entitled to instruct the Deposit Escrow Agent to release to Buyer the remainder of the Deposit, if any, in each case, as promptly as practicable, but in no event later than five (5) Business Days following the Deposit Escrow Agent's receipt of such instructions; provided that in the event the claim for damages submitted to a court of competent jurisdiction by Sellers is less than One Million Two Hundred and Fifty Thousand Dollars ($1,250,000), then Buyer shall be entitled to instruct the Deposit Escrow Agent to release to Buyer that portion of the Deposit that exceeds the damages claimed by Sellers as promptly as practicable, but in no event later than five (5) Business Days following the Deposit Escrow Agent's receipt of such instructions.

(d) If the Closing does not occur and (i) this Agreement is terminated for any reason other than pursuant to Section 7.1(c) hereto or (ii) Sellers do not file suit for damages against Buyer in a court of competent jurisdiction on or before thirty (30) days after termination of this Agreement pursuant to Section 7.1(c) hereto, Buyer shall be entitled to instruct the Deposit Escrow Agent to release the Deposit, as promptly as practicable, but in no event later than five (5) Business Days following the Deposit Escrow Agent's receipt of such instructions, to Buyer.

(e) Pending its release pursuant to the foregoing provisions of this Section 1.8, the Deposit shall be held by the Deposit Escrow Agent in an interest bearing escrow account. Notwithstanding anything contained herein to the contrary, any interest which has accrued with respect to the Deposit shall be released to the Buyer from time to time in accordance with Buyer's instructions to the Deposit Escrow Agent.

(f) Sellers and Buyer agree to prepare, execute and deliver such written instructions as the other party or the Deposit Escrow Agent may reasonably request to ensure that the Deposit is released in accordance with this Section 1.8.

(g) Nothing in this Section 1.8 shall be deemed to constitute a limitation on damages or limit any remedies otherwise available to any Seller.

ARTICLE II

REPRESENTATIONS AND WARRANTIES OF SELLERS

Sellers jointly and severally represent and warrant to Buyer that, except as set forth in the Disclosure Schedule, the statements contained in this ARTICLE II are true and correct as of the date of this Agreement and will be true and correct as of the Closing as though made as of the Closing, except to the extent such representations and warranties are specifically made as of a particular date (in which case such representations and warranties will be true and correct as of such date). Sellers jointly and severally represent and warrant to Buyer that, with respect to additional assets, interests or rights that are initially designated as Acquired Assets after the date hereof consistent with Section 4.6, except as set forth in the Disclosure Schedule as it may have been updated solely with respect to such additional assets, interests or rights consistent with Section 4.6, the statements contained in this ARTICLE II are true and correct as of the time such additional assets, interests and rights are so initially designated and will be true and correct as of the Closing as though made as of the Closing, except to the extent such representations and warranties are specifically made as of a particular date (in which case such representations and warranties will be true and correct as of such date). The Disclosure Schedule shall be arranged in sections and subsections corresponding to the numbered and lettered sections and subsections contained in this ARTICLE II. The disclosures in any section or subsection of the Disclosure Schedule shall qualify other sections and subsections in this ARTICLE II only to the extent it is reasonably apparent from a reading of the disclosure that such disclosure is applicable to such other sections and subsections. For purposes of this ARTICLE II, the phrase "to the knowledge of Sellers" or any phrase of similar import shall be deemed to refer to the actual knowledge of the executive officers of each Seller, as well as any other knowledge that such executive officers would have possessed had they made reasonable inquiry of appropriate employees and agents of the applicable Seller with respect to the matter in question.

2.1 Organization. Each Seller is a corporation or limited liability company duly organized, validly existing and in good standing under the laws of its jurisdiction of organization.

2.2 Authorization of Transaction. Subject to the Approval Order, (a) each Seller has all requisite corporate or limited liability company power and authority to execute and deliver this Agreement and the Ancillary Agreements to which it will be a party and to perform its obligations hereunder and thereunder; (b) the execution and delivery by each Seller of this Agreement and the Ancillary Agreements to which it will be a party and the performance by each Seller of this Agreement and the Ancillary Agreements to which it will be a party and the consummation by each Seller of the transactions contemplated hereby and thereby have been duly and validly authorized by all necessary corporate or limited liability company action on the part of each Seller; (c) this Agreement has been duly and validly executed and delivered by each Seller and constitutes a valid and binding obligation of each Seller, assuming the due authorization, execution and delivery by Buyer, enforceable against each Seller in accordance with its terms; and (d) each of the Ancillary Agreements, upon its execution and delivery by each

Seller that will be a party thereto and assuming the due authorization, execution and delivery by Buyer, will constitute a valid and binding obligation of the applicable Seller, enforceable against such Seller in accordance with its terms.

2.3 Noncontravention. Subject to the Procedures Order and the Approval Order, neither the execution and delivery by any Seller of this Agreement or any of the Ancillary Agreements to which such Seller will be a party nor the consummation by any Seller of the transactions contemplated hereby or thereby will (a) conflict with or violate any provision of the charter, by-laws or governing documents of any Seller, (b) require on the part of any Seller or any of its Subsidiaries any material notice to or filing with, or any material permit, authorization, consent or approval of, any Governmental Entity, (c) conflict with, result in a breach of, constitute (with or without due notice or lapse of time or both) a default under, result in the acceleration of obligations under, create in any Person the right to terminate, modify or cancel, or require any notice, consent or waiver under, any Assigned Contract, (d) result in the imposition of any Security Interest upon any of the Acquired Assets or (e) violate any material order, writ, injunction, judgment, decree or Law applicable to any Seller or any of its Subsidiaries or any of their properties or assets.

2.4 Tax Matters.

(a) Each Seller has properly filed on a timely basis all material Tax Returns that it was required to file, and all such Tax Returns were true, correct and complete in all material respects. Each Seller has paid on a timely basis all material Taxes that were due and payable the non-payment of which would result in a lien. All material Taxes that each Seller was required by Law to withhold or collect have been duly withheld or collected and, to the extent required, have been properly paid to the appropriate Governmental Entity.

(b) Sellers have delivered or made available to Buyer (i) complete and correct copies of all material Tax Returns relating to Taxes in respect to the Acquired Assets for all taxable periods for which the applicable statute of limitations has not yet expired and (ii) complete and correct copies of all material revenue agent reports, information document requests, notices of proposed deficiencies, deficiency notices, protests, petitions, closing agreements, settlement agreements and any similar documents submitted by, received by or agreed to by or on behalf of a Seller relating to such Taxes for all taxable periods for which the statute of limitations has not yet expired. To Seller's knowledge, no examination or audit of any such Tax Return of any Seller by any Governmental Entity is currently in progress or, to the knowledge of Sellers, threatened or contemplated the resolution of which would reasonably be expected to result in a material tax liability. No Seller has been informed by any jurisdiction that the jurisdiction believes that a Seller was required to file any such Tax Return that was not filed.

2.5 Ownership and Condition of Assets. Sellers are the true and lawful owners of, and have good title to, or have valid right to use, all of the Acquired Assets, free and clear of all Security Interests other than Permitted Liens. At Closing, Sellers will convey (or cause to be conveyed) to Buyer good and valid title to all the Acquired Assets free and clear of all Security Interests (other than the Assumed Liabilities) in accordance with the Approval Order.

2.6 Intellectual Property.

(a) The Seller Intellectual Property assigned to Buyer hereunder, together with the Intellectual Property licensed to Buyer under the Cross-License Agreement and the Intellectual Property provided in connection with the services provided to Buyer under the Transition Services Agreement, constitutes all of the Intellectual Property that is currently used by a Seller in the performance of, or necessary for the performance of all obligations assumed by Buyer under, the Assigned Customer Contracts.

(b) To the knowledge of Sellers, (i) all material Seller Owned Intellectual Property is valid, subsisting and enforceable, and (ii) the Sellers own or otherwise hold valid rights to use all Seller Intellectual Property.

(c) To the knowledge of Sellers, in the conduct of the business to which the Acquired Assets relate, no Seller is infringing, violating or misappropriating any Intellectual Property Rights of any Person in any material respect. No suit, action, reissue, reexamination, interference, arbitration, mediation, opposition, cancellation or other proceeding to which any Seller is a party (collectively, "Suit") is pending concerning any claim or position that any Seller has violated, in the conduct of the businesses to which the Acquired Assets relate, any Intellectual Property of another Person, nor, to Seller's knowledge, has any such Suit been threatened in writing.

(d) To the knowledge of Sellers, no Person is infringing, violating or misappropriating any Seller Owned Intellectual Property in any material respect.

2.7 Contracts. Section 2.7 of the Disclosure Schedule sets forth a complete and accurate list of all Customer Contracts (including the Customer Contract to which any Bid corresponds) as of March 31, 2009, which list shall be updated pursuant to Section 4.6. Sellers have provided or made available to Buyer a complete and accurate copy of each Assigned Contract. Each such Assigned Contract is a legal, valid, binding and enforceable agreement of the Seller party thereto and to the knowledge of Sellers is in full force and effect. No Seller nor, to the knowledge of Sellers, any other party, is in breach or violation of, or default under, any such Assigned Contract, and no event has occurred, is pending or, to the knowledge of Sellers, is threatened, which, after the giving of notice, with lapse of time, or otherwise, would constitute a material breach or default by such Seller or, to the knowledge of Sellers, any other Person under such Contract or Bid. Subject to the Approval Order, each such Assigned Contract is assignable by the applicable Seller to Buyer without the consent or approval of any Person (except as set forth in Section 2.3 of the Disclosure Schedule) and will continue to be a legal, valid, binding and enforceable agreement of the Seller party thereto and to the knowledge of Sellers in full force and effect immediately following the Closing, in accordance with the terms thereof as in effect immediately prior to the Closing.

2.8 Permits. Section 2.8 of the Disclosure Schedule sets forth a complete and accurate list of all Permits included in the Acquired Assets. To Sellers' knowledge, each such Permit is in full force and effect; the applicable Seller is in compliance in all material respects with the terms of each such Permit; and, to the knowledge of Sellers, no suspension or cancellation of such Permit is threatened and there is no basis for believing that such Permit will not be renewable upon expiration. Subject to the Approval Order, each such Permit is assignable

by the applicable Seller to Buyer without the consent or approval of any party and, to Sellers' knowledge, will continue to be in full force and effect immediately following the Closing as in effect immediately prior to the Closing.

2.9 Employees.

(a) The Sellers have separately provided to Buyer a list of the Designated Employees that is complete and accurate as of the date of this Agreement, showing for each such Designated Employee: (i) name, position held, annual base salary and target incentive compensation, (ii) the date of hire, (iii) city and state of residence and of primary employment (separately identifying any Designated Employees who participate in Sellers' work from home program), (iv) whether such Designated Employee is being seconded to a Seller, is an independent contractor or is an employee of any Person other than a Seller, (v) the liabilities of Sellers, as of the date of this Agreement (and as updated pursuant to Section 4.6), for accrued pay for "personal days" (which are comprised of vacation days, sick days and personal days) for each Designated Employee and (vi) Sellers' good faith estimate of any additional accruals of such "personal days" for each Designated Employee during the period commencing on the date hereof (or such later date as requested by Buyer) and ending on May 31, 2009. As of the date of this Agreement, to the knowledge of Sellers, no Designated Employee or group of Designated Employees has provided any Seller with written notice of any plans to terminate employment with a Seller or any Subsidiary of a Seller (other than for the purpose of accepting employment with Buyer following the Closing).

(b) Except to the extent that it would not subject Buyer, any Member Firm or any Affiliate of Buyer or a Member Firm to any liability, there are no actions, suits, claims, labor disputes or grievances pending, or, to the knowledge of Sellers, threatened or reasonably anticipated relating to any labor, safety or discrimination matters involving any Business Employee, including charges of unfair labor practices or discrimination complaints, which, if adversely determined, would, individually or in the aggregate, result in any material liability to a Seller or any Subsidiary of a Seller. To the knowledge of Sellers, there has been no Legal Proceeding pending, or threatened in writing, during the twelve (12) months immediately preceding the date hereof that involved any material claim that any Designated Employee, in his or her capacity as such, or any Seller, with respect to any Designated Employee, violated any Law with respect to labor, safety or discrimination or employment matters. No Seller or any Subsidiary of a Seller has engaged in any unfair labor practices within the meaning of the National Labor Relations Act. No Seller is presently, nor has it been in the past, a party to, or bound by, any collective bargaining agreement or union contract with respect to Business Employees and no collective bargaining agreement is being negotiated with respect to Business Employees.

(c) Except to the extent that it would not subject Buyer, any Member Firm or any Affiliate of Buyer or a Member Firm to any liability, the Sellers and their ERISA Affiliates are in compliance in all material respects with all applicable Laws respecting employment, employment practices, including terms and conditions of employment and wages and hours, employment discrimination, employee classification, workers' compensation, family and medical leave, the Immigration Reform and Control Act and occupational safety and health

requirements, in each case, with respect to Designated Employees and there are no pending or, to the knowledge of Sellers, any threatened or reasonably anticipated claims, controversies, government investigations or suits with respect to any such matters, any employment arrangements, any worker's compensation policy or any long term disability policy with respect to any Designated Employees.

(d) Except to the extent that it would not subject Buyer, any Member Firm or any Affiliate of Buyer or a Member Firm to any liability, as of the date hereof, no Seller within the past twelve (12) months has caused (i) a plant closing as defined in the Worker Adjustment and Retraining Notification Act of 1988, as amended (the "WARN Act"), affecting any site of employment or one or more operating units within any site of employment of any Seller or (ii) a mass layoff as defined in the WARN Act, nor has any Seller been affected by any transaction or engaged in layoffs or employment terminations sufficient in number to trigger application of any state or local Law similar to the WARN Act. Except to the extent that it would not subject Buyer, any Member Firm or any Affiliate of Buyer or a Member Firm to any liability, no Business Employee has suffered or is anticipated to suffer an employment loss as defined in the WARN Act within the ninety (90) day period ending on the Closing Date.

(e) Section 2.9(e) of the Disclosure Schedule lists all Designated Employees of a Seller in the United States who as of the date hereof are not citizens or permanent residents of the United States, and indicates immigration status and the date work authorization is scheduled to expire. Section 2.9(e) of the Disclosure Schedule lists and describes all expatriate contracts that a Seller has in effect as of the date hereof with any Designated Employee and all employment contracts and independent contractor arrangements covering any Designated Employee providing services outside the country in which they are nationals. To the knowledge of Sellers, each Designated Employee of the Sellers working in a country other than one of which such Designated Employee is a national has a valid work permit or visa enabling him or her to work lawfully in the country in which such individual is employed.

2.10 Employee Benefits.

(a) The Data Room contains complete and accurate copies of all Seller Plans covering Designated Employees. Sellers have made available to Buyer complete and accurate copies of all Seller Plans that have been reduced to writing and written summaries of all unwritten Seller Plans, in each case applicable to Designated Employees.

(b) Except to the extent that it would not subject Buyer, any Member Firm or any Affiliate of Buyer or a Member Firm to any liability,

(i) each Seller Plan has been administered in all respects in accordance with its terms and each Seller and its ERISA Affiliates have in all respects met their obligations with respect to each Seller Plan;

(ii) there are no Legal Proceedings (except claims for benefits payable in the normal operation of the Seller Plans and proceedings with respect to qualified domestic relations orders) against or involving any Seller Plan or asserting any rights or claims to benefits under any Seller Plan, in each case with respect to the Designated Employees; and

(iii) no Seller nor any ERISA Affiliate has ever maintained, established, sponsored, participated in, contributed to, or had or could have any obligation to, any (i) Pension Plan which is subject to Part 3 of Subtitle B of Title I of ERISA, Title IV of ERISA or Section 412 of the Code, (ii) multiple employer plan or to any plan described in Section 413 of the Code or (iii) Multiemployer Plan.

(c) All the Seller Plans covering Designated Employees that are intended to be qualified under Section 401(a) of the Code are so qualified and have received determination letters from the IRS to the effect that such Seller Plans are qualified and the plans and the trusts related thereto are exempt from federal Income Taxes under Sections 401(a) and 501(a), respectively, of the Code, no such determination letter has been revoked and revocation has not been threatened, and no such Seller Plan has been amended since the date of its most recent determination letter in any respect, and no act or omission has occurred, that would adversely affect its qualification.

2.11 Litigation. Except for the Chapter 11 Case and any motion, application, pleading or order filed in the Chapter 11 Case that relates to this Agreement or the Ancillary Agreements, the Procedures Order and/or the Approval Order, there is no Legal Proceeding or, to the knowledge of Sellers any investigation, that is pending or has been threatened in writing that relates in any material respect to the Acquired Assets or in any manner challenges or seeks to prevent, enjoin, alter or delay the transactions contemplated by this Agreement. Except to the extent that it would not subject Buyer, any Member Firm or any Affiliate of Buyer or a Member Firm to any liability or restrict the ownership or impair Buyer's use of the Acquired Assets in any material respect, there is no judgment, order, injunction or decree outstanding against any Seller that is related to the Acquired Assets.

2.12 Legal Compliance. Each Seller and its Subsidiaries is presently conducting, and has at all times since January 1, 2008 conducted, the businesses to which the Acquired Assets relate in compliance in all material respects with applicable Law. No Seller has received any notice or communication from any Governmental Entity alleging noncompliance by it with any applicable Law.

ARTICLE III

REPRESENTATIONS AND WARRANTIES OF BUYER

Buyer represents and warrants to Sellers that the statements contained in this ARTICLE III are true and correct as of the date of this Agreement and will be true and correct as of the Closing as though made as of the Closing.

3.1 Organization and Power. Buyer is a limited liability partnership duly organized, validly existing and in good standing under the laws of the State of Delaware.

3.2 Authorization of the Transaction. Buyer has all requisite power and authority to execute and deliver this Agreement and the Ancillary Agreements and to perform its obligations hereunder and thereunder. The execution and delivery by Buyer of this Agreement and the Ancillary Agreements and the consummation by Buyer of the transactions contemplated hereby

and thereby have been duly and validly authorized by all necessary action on the part of Buyer. This Agreement has been duly and validly executed and delivered by Buyer and constitutes a valid and binding obligation of Buyer, assuming the due authorization, execution and delivery by each Seller, enforceable against it in accordance with its terms. Each of the Ancillary Agreements, upon its execution and delivery by Buyer and assuming the due authorization, execution and delivery by each Seller that will be a party thereto, will constitute a valid and binding obligation of Buyer, enforceable against it in accordance with its terms.

3.3 Noncontravention. Neither the execution and delivery by Buyer of this Agreement or any of the Ancillary Agreements nor the consummation by Buyer of the transactions contemplated hereby or thereby will (a) conflict with or violate any provision of the certificate of formation of Buyer, (b) require on the part of Buyer any material notice to or filing with, or material permit, authorization, consent or approval of, any Governmental Entity, (c) conflict with, result in breach of, constitute (with or without due notice or lapse of time or both) a default under, result in the acceleration of obligations under, create in any party any right to terminate, modify or cancel, or require any notice, consent or waiver under, any contract or instrument to which Buyer is a party or by which it is bound or to which any of its properties or assets is subject, or (d) violate any material order, writ, injunction, judgment, decree or Law applicable to Buyer or any of its properties or assets.

3.4 Legal Proceedings. Except for the Chapter 11 Case and any motion, application, pleading or order filed in the Chapter 11 Case that relates to this Agreement or the Ancillary Agreements, the Procedures Order and/or the Approval Order, no Legal Proceeding is pending or, to the knowledge of the Buyer, threatened wherein an unfavorable judgment, order, decree, stipulation or injunction would affect adversely the right of Buyer to own, operate or control any of the Acquired Assets.

3.5 Sufficient Funds. Buyer has, and on the Closing Date Buyer will have, sufficient funds on hand to consummate the transactions contemplated by this Agreement. Buyer acknowledges that it shall not be a condition to the obligations of Buyer to consummate the transactions contemplated hereby that Buyer have sufficient financial resources for payment of the Cash Purchase Price.

ARTICLE IV

PRE-CLOSING COVENANTS

4.1 Closing Efforts. Each of the Parties shall use its Reasonable Best Efforts to take all actions and to do all things necessary, proper or advisable to consummate the transactions contemplated by this Agreement, including using its Reasonable Best Efforts to ensure that the deliverables to be provided by it at the Closing are delivered on a timely basis, including entering into and causing its Affiliates to enter into good faith negotiations to reach agreement on the terms of the Ancillary Agreements to be provided at the Closing, and to obtain all necessary consents and approvals with respect to such agreements. The provisions of this ARTICLE IV shall be subject to the entry of, and to the terms of, the Procedures Order.

4.2 Governmental and Third-Party Notices and Consents.

(a) Each Party shall use its Reasonable Best Efforts to obtain, at its expense, all waivers, permits, consents, approvals or other authorizations from Governmental Entities, and to effect all registrations, filings and notices with or to Governmental Entities, as may be required for such Party to consummate the transactions contemplated by this Agreement, to otherwise comply with all applicable Laws in connection with the consummation of the transactions contemplated by this Agreement and to permit Buyer to own the Acquired Assets following the Closing.

(b) Sellers shall use their Reasonable Best Efforts to obtain, at their expense, all waivers, consents or approvals from third parties, and to give all such notices to third parties, as may be required for such Sellers to consummate the transactions contemplated by this Agreement, to otherwise comply with all applicable Laws in connection with the consummation of the transactions contemplated by this Agreement, and to permit Buyer to own the Acquired Assets following the Closing, including those waivers, consents, approvals, and notices listed in Section 2.3 of the Disclosure Schedule; provided, that, in connection with using such Reasonable Best Efforts, except as provided in Section 1.5(j), no Seller shall be required to (i) incur, admit or consent to any liability or obligation or (ii) make more than a nominal out-of-pocket expenditure; and provided further, that any failure to cure such breach or default shall not constitute a breach of this Section 4.2(b) so long as Sellers use their Reasonable Best Efforts to cure such breach. If a counterparty to an Assigned Customer Contract indicates orally or in writing that there is a material breach, default or basis for a breach or default under such Customer Contract, Sellers shall as soon as it is reasonably practicable inform Buyer, and Sellers shall, and shall cause their applicable Subsidiaries to, and Buyer shall cooperate with Sellers in accordance with Section 4.3(f), cure such breach or default and resolve such basis for a breach or default prior to the Closing to Buyer's satisfaction. Sellers shall reasonably cooperate with Buyer in introducing Buyer or permitting Buyer to have access to the counterparties to the Customer Contracts. Sellers shall keep Buyer reasonably informed, including providing copies of correspondence and other material information, on a timely basis, as to the status of Sellers' efforts to cure such breach or default or resolve such basis for a breach or default.

4.3 Bankruptcy Covenants.

(a) As promptly as practicable, but in no event later than two (2) Business Days after the date hereof, Sellers shall file with the Bankruptcy Court, and seek an expedited hearing on, a motion seeking (a) entry of an order of the Bankruptcy Court substantially in the form attached hereto as Exhibit C approving bidding procedures and authorizing the observance and performance of the terms of Section 4.10 hereto, and otherwise in form and substance satisfactory to Sellers and Buyer (the "Procedures Order"), and (b) the approval of this Agreement and the GDC China Subsidiary Agreement and the sale of the Acquired Assets and the GDC China Equity to Buyer on the terms and conditions hereof if determined to be the "highest and best offer" in accordance with the Procedures Order. Sellers agree to provide to Buyer any proposed changes to the Procedures Order, and Buyer agrees to promptly advise Sellers in writing of any changes that Buyer requires for such draft Procedures Order to be in form and substance satisfactory to Buyer. Sellers and Buyer shall thereafter cooperate to reach agreement on any changes to the Procedures Order that are satisfactory to each party (and any other parties in interest) and the agreed form of Procedures Order shall be submitted to the

Bankruptcy Court for its approval. Sellers shall deliver to Buyer prior to filing, and as early in advance as is practicable to permit adequate and reasonable time for Buyer and its counsel to review and comment, a draft of the motion seeking approval of the form of Procedures Order, and such motion when filed by Sellers with the Bankruptcy Court shall be reasonably acceptable to Buyer. If prior to, during or after the hearing on the motion seeking approval of the form of Procedures Order, the Bankruptcy Court makes any such changes or any other modifications to such form of Procedures Order, Sellers and Buyer shall be required to raise any objections thereto in writing (or as otherwise permitted by the Bankruptcy Court) prior to entry of the Procedures Order. Unless Sellers or Buyer raise any such objections in writing (or as otherwise permitted by the Bankruptcy Court) prior to entry of the Procedures Order, such Procedures Order shall be deemed to be in form and substance satisfactory to each party for all purposes.

(b) No Seller shall assume or reject any Assigned Contract under 11 U.S.C. § 365 without the prior written consent of Buyer. Sellers shall, as soon as reasonably practicable following entry of the Procedures Order (or, for any Customer Contracts added to Schedule 1.1(a) – Part A pursuant to Section 1.5, as soon as reasonably practicable following such designation), notify all parties to the Assigned Contracts that (i) Sellers intend to assume and assign such Assigned Contracts to Buyer, (ii) all Cure Costs payable in connection with such assumption and assignment, which will be made a part of such notice, and (iii) such parties must file any objection to such assumption and assignment or such Cure Costs by the deadline set forth in the Procedures Order or else waive and be estopped from any objection to such assumption and assignment or such Cure Costs.

(c) If this Agreement and the GDC China Subsidiary Agreement and the sale of the Acquired Assets and the GDC China Equity to Buyer on the terms and conditions hereof are determined to be the "highest and best offer" in accordance with the Procedures Order, Buyer and Sellers agree to use Reasonable Best Efforts to cause the Bankruptcy Court to enter an order of the Bankruptcy Court approving the sale of the Acquired Assets and the GDC China Equity to, and assumption of Assumed Liabilities by, Buyer, which order shall be in form and substance satisfactory to Sellers and Buyer (the "Approval Order"). Sellers agree to provide to Buyer a draft of the Approval Order, and Buyer agrees to promptly advise Sellers in writing of any changes that it requires for such draft Approval Order to be in form and substance satisfactory to Buyer. Sellers and Buyer shall thereafter cooperate to reach agreement on a form of Approval Order that is satisfactory to each party (and any other parties in interest) and such agreed form of Approval Order shall be submitted to the Bankruptcy Court for its approval. If Sellers thereafter propose any changes to such form of Approval Order, Sellers shall promptly notify Buyer. If prior to, during or after the hearing on the motion seeking approval of such form of Approval Order, the Bankruptcy Court makes any such changes or any other modifications to such form of Approval Order, Sellers and Buyer shall be required to raise any objections thereto in writing (or as otherwise permitted by the Bankruptcy Court) prior to entry of the Approval Order. Unless Sellers or Buyer raise any such objections in writing (or as otherwise permitted by the Bankruptcy Court) prior to entry of the Approval Order, such Approval Order shall be deemed to be in form and substance satisfactory to each party for all purposes.

(d) In the event an appeal is taken or a stay pending appeal is requested (or a petition for certiorari or motion for rehearing or reargument is filed), with respect to the

Procedures Order, the Approval Order or any other order of the Bankruptcy Court related to this Agreement or the GDC China Subsidiary Agreement, Sellers shall take all steps as may be reasonable and appropriate to defend against such appeal, petition or motion, and Buyer agrees to cooperate in such efforts. Each Party shall use its Reasonable Best Efforts to obtain an expedited resolution for such appeal; provided that nothing herein shall preclude the Parties from consummating the transactions contemplated herein if the Approval Order shall have been entered and has not been stayed.

(e) From and after the date hereof, Sellers shall not, and shall ensure that none of their Subsidiaries, take any action or fail to take any action, which action or failure to act would reasonably be expected to prevent or impede the consummation of the transactions contemplated by this Agreement in accordance with the terms of this Agreement. Each Seller covenants and agrees that the terms of any plan of reorganization or liquidation or proposed order of the Bankruptcy Court that may be filed, proposed or submitted or supported by a Seller after entry of the Approval Order or consummation of the transactions contemplated hereby shall not conflict with, supersede, abrogate, nullify, modify or restrict the terms of this Agreement, the Procedures Order or the Approval Order or the rights of Buyer hereunder or thereunder.

(f) For Assigned Customer Contracts subject to Cure Costs, each of Sellers, on the one hand, and Buyer, on the other hand, shall establish and allocate $500,000 worth of employee-hours (based on the rate prescribed by the applicable Assigned Customer Contract) to be used after the date hereof and prior to the Closing for the purpose of working together in a commercially reasonable manner to cure all defaults that may exist under any such Assigned Customer Contracts and that may be cured by performance of the applicable employees. To the extent there are remaining defaults, all Cure Costs associated with such remaining defaults shall be paid by Sellers pursuant to Section 1.5(j), and nothing in this Section 4.3(f) shall limit the obligations of Sellers under Section 1.5(j).

4.4 Operation of Business. Except as contemplated by this Agreement and to the extent not inconsistent with the Bankruptcy Code, the Bankruptcy Rules, the operation and information requirements of the Office of United States Trustee (the "OIRR"), or any orders entered by the Bankruptcy Court in the Chapter 11 Case, during the period from the date of this Agreement through the Closing, each Seller shall conduct the operations of the businesses to which the Acquired Assets relate in compliance in all material respects with applicable Laws, shall use its Reasonable Best Efforts to preserve and protect the Acquired Assets, shall pay all post-petition Taxes as they become due and payable, shall maintain insurance on the Acquired Assets (in amounts and types in the Ordinary Course of Business), and shall use Reasonable Best Efforts to preserve its relationships with Designated Employees and customers. Without limiting the generality of the foregoing, prior to the Closing, no Seller shall, except as required by the Bankruptcy Code, Bankruptcy Rules, the OIRR, or any orders entered by the Bankruptcy Court in the Chapter 11 Case, without the prior written consent of Buyer, which consent shall not be unreasonably withheld, conditioned or delayed:

(a) sell, lease, license or dispose of any Customer Contracts (other than Excluded Customer Contracts) or sell, license or dispose of any other Acquired Assets other than in the Ordinary Course of Business;

(b) enter into any Customer Contract that does not include a consent from each counterparty to the assumption and assignment of such Customer Contract if such Customer Contract is added to Schedule 1.1(a) – Part A pursuant to Section 1.5(d);

(c) mortgage or pledge any of the Acquired Assets, or take any action or fail to take any action that would subject any of the Acquired Assets to any Security Interest other than Permitted Liens;

(d) other than in the Ordinary Course of Business, pay any obligation or liability, in each case related to the Acquired Assets or Assumed Liabilities;

(e) amend its charter, by-laws or other governing documents in a manner that would have a material and adverse effect on the transactions contemplated by this Agreement;

(f) change its billings, collection, or disbursement practices with respect to work in progress or accounts receivable related to Customer Contracts, other than Excluded Customer Contracts, or accounts payable that would result in Assumed Liabilities, including (i) accelerating or encouraging the acceleration of performance of services, billing, collection, payment or other realization of cash or Excluded Assets with respect to any of such work in progress or accounts receivable or (ii) accelerating performance of services or delaying payment of liabilities that would become Assumed Liabilities;

(g) amend, modify, terminate or waive any rights under, any Assigned Contract;

(h) other than the Chapter 11 Case and any motion, application, pleading or order filed in the Chapter 11 Case that relates to this Agreement or the Ancillary Agreements, the Procedures Order or the Approval Order, institute or settle any Legal Proceeding related solely to the Acquired Assets or that would reasonably be expected to adversely affect the use of the Acquired Assets after the Closing; or

(i) agree in writing or otherwise to take any of the foregoing actions.

4.5 New Buyer Employees.

(a) Sellers' Cooperation. During the period commencing on the date of this Agreement and continuing through the Closing Date, Sellers shall assist and cooperate with Buyer by permitting Buyer to review compensation data and job descriptions (if any) for any Designated Employees at Buyer's reasonable request. Sellers shall permit Buyer to contact and interview all Designated Employees (for those Designated Employees who in the Ordinary Course of Business are located at Sellers' premises such interviews may, at Buyer's option, take place at Sellers' premises during normal business hours), and Sellers shall reasonably cooperate with Buyer in all such respects. Sellers and Buyer shall cooperate to effect an orderly transition of any Designated Employee offered employment by Buyer as a New Buyer Employee.

(b) Employment Offers. Prior to the Closing, Buyer shall make offers of "at-will" employment effective as of the Closing Date to the Designated Employees. Any such "at-

will" employment offers will (i) be contingent on the Closing occurring; (ii) be subject to and in compliance with Buyer's standard human resources, ethics and compliance policies and procedures, including requirements for proof evidencing a legal right to work in the offeree's country of current employment; (iii) have terms, including the position, compensation (at market-competitive levels) and responsibilities of such Designated Employee, which will be determined by Buyer; (iv) supersede any prior employment agreements (including management, employment, severance, consulting, relocation, retention, repatriation, expatriation, visa, or work permit) in effect with Sellers prior to the Closing Date; and (v) be contingent on each Designated Employee (a) completing, in a manner reasonably satisfactory to Buyer, an employment application (including work status verification), (b) passing a standard background check of Buyer and (c) completing the independence verification processes and complying with the independence policies of Buyer.

(c) Waiver. Sellers hereby agree to waive any condition or restriction that they may have the contractual right to impose on (i) Buyer's making of offers of employment pursuant to Section 4.5(b) or (ii) the hiring and employment by Buyer of any Designated Employee, effective at the time of the Closing (other than any such covenants not to disclose confidential information of Sellers or any of their clients to any Person other than Buyer, any Member Firm or any Affiliate of Buyer or a Member Firm).

(d) Designated Employees. From the date of this Agreement through the Closing Date, each Seller will not, without the prior written consent of Buyer (which consent shall not be unreasonably withheld, conditioned or delayed) or as set forth on Schedule 4.5(d) as of the date hereof:

(i) terminate the employment of any Designated Employee other than for cause;

(ii) reassign any Designated Employee located in the United States to a non-U.S. facility of such Seller;

(iii) encourage, facilitate or cooperate with any other Person to offer employment to a Designated Employee;

(iv) except as required by applicable Law or written individual compensatory agreements in effect as of the date hereof, change, increase or amend the rate of remuneration (cash, equity or otherwise) or any other terms of employment of any Designated Employee or adopt, grant, extend or increase the rate or terms of any bonus, insurance, pension or other employee benefit plan, payment or arrangement made to, for or with any Designated Employee; provided, that this clause (iv) does not prevent Sellers from changing, on an individual basis, the rate of remuneration or other terms of employment of any Designated Employee (a) in response to an offer from a competitor (other than Buyer), (b) to reflect a change in responsibility, (c) if required to retain the services of the Designated Employee or (d) in response to demands from a client under a Customer Contract that necessitate an increase in the level of, or change in, services from the Designated Employee;

(v) except as required by applicable Law or written individual compensatory agreements in effect as of the date hereof, grant any severance or termination pay (whether payable in cash, stock or other equity instruments) to any Designated Employee or adopt any new severance plan, or amend or modify or alter in any manner any severance plan, agreement or arrangement relating to any Designated Employee on the date hereof; provided, that this clause (v) does not prevent Sellers from making payments under written individual agreements in effect on the date hereof; provided further, that this clause (v) does not prevent Sellers from changing, on an individual basis, the rate of remuneration or other terms of employment of any Designated Employee (a) in response to an offer from a competitor (other than Buyer), (b) to reflect a change in responsibility, (c) if required to retain the services of the Designated Employee or (d) in response to demands from a client under a Customer Contract that necessitate an increase in the level of, or change in, services from the Designated Employee; or

(vi) enter into or amend any individual compensatory agreement with any Designated Employee; provided, that this clause (vi) does not prevent Sellers from changing, on an individual basis, the rate of remuneration or other terms of employment of any Designated Employee (a) in response to an offer from a competitor (other than Buyer), (b) to reflect a change in responsibility, (c) if required to retain the services of the Designated Employee or (d) in response to demands from a client under a Customer Contract that necessitate an increase in the level of, or change in, services from the Designated Employee.

(e) WARN Act. Sellers shall provide any required notice under the WARN Act and any similar applicable Law and otherwise comply with any such Law with respect to any "plant closing" or "mass layoff" (as defined in the WARN Act) or similar event affecting employees and occurring on or before the Closing or arising as a result of the transactions contemplated hereby, with regard to Business Employees; provided, that Sellers' obligation to provide any such required notice shall not apply with respect to any New Buyer Employee whose employment is terminated by Buyer in a manner contrary to the last sentence of Section 6.2. Buyer shall only assume responsibility for any liabilities or obligations arising under the WARN Act or other applicable Law resulting from the actions (or inactions) of Buyer or any of its Affiliates after the Closing Date with respect to the New Buyer Employees.

4.6 Updated Lists and Disclosure Schedule. As a Customer Contract is added to Schedule 1.1(a) – Part A or becomes an Excluded Customer Contract, and two (2) Business Days prior to the Closing Date, Buyer, after consultation with Seller Parent, shall update the list of Designated Employees so that the list shall include only those Business Employees that Buyer determines are necessary for Buyer to perform the Assigned Customer Contracts from and after the Closing (provided, that such updates need include only the names of the Designated Employees). One (1) Business Day prior to the Closing Date, Sellers shall (i) provide an estimate of the New Buyer Employee Liabilities for all such Designated Employees as of the Closing Date and (ii) update the lists of all Acquired Assets that Buyer has elected to purchase or not purchase pursuant to Section 1.5 (and the lists set forth in Sections 2.7 and 2.8 of the Disclosure Schedule), which updated lists shall be approved by Buyer prior to the Closing (such approval not to be unreasonably withheld, conditioned or delayed). The Disclosure Schedule as modified and approved (in the case of the lists described in clause (ii) above) by Buyer pursuant

to this Section 4.6 shall become the Disclosure Schedule hereunder and given the effect set forth in ARTICLE II.

4.7 Access to Information. Each Seller shall, and shall cause each of its Subsidiaries to, permit representatives of Buyer to have reasonable access (at all reasonable times, and in a manner so as not to interfere with normal business operations) to all premises, properties, financial, Tax and accounting records (including the work papers of the Sellers' independent accountants), contracts, other records and documents, and personnel, including the Designated Employees, of or pertaining to any of the Acquired Assets or Assumed Liabilities. Each Seller shall, and shall cause each of its Subsidiaries to, permit representatives of Buyer to have reasonable access (at normal business hours, and in such manner so as not to interfere with normal business operations) to the counterparties to the Assigned Customer Contracts and designated by Buyer in writing to Sellers for the purpose of conducting confirmatory due diligence.

4.8 Notice. Sellers shall promptly notify Buyer of any litigation, arbitration or administrative proceeding pending, or to Sellers' knowledge, threatened against any Seller which challenges the transactions contemplated by this Agreement.

4.9 Exclusivity.

(a) From the date hereof until the Procedures Order is entered, no Seller shall, and each Seller shall cause its Subsidiaries and such Seller's and Subsidiaries' respective officers, directors, managers, members, partners, employees, representatives and agents not to, directly or indirectly, (i) initiate, solicit, encourage or otherwise facilitate any inquiry, proposal, offer or discussion with, engage in negotiations or discussions with, or enter into any agreement or understanding with, any Person (other than Buyer) concerning any sale or other disposition of any of the Acquired Assets, the GDC China Equity or any of the Customer Contracts set forth on Schedule 1.1(a) – Part A (an "Alternative Proposal") or (ii) furnish any non-public information concerning any of the Acquired Assets, the GDC China Equity or any of the Assigned Contracts (other than to Buyer); provided, that the foregoing shall not require Sellers to terminate any Person's access, as in effect on the date hereof, to the electronic data room containing information regarding Sellers' business, the Acquired Assets, the GDC China Equity and the Assumed Liabilities; and provided further, that from and after the earlier of the entry of the Procedures Order and the date that is eleven (11) days after the date hereof, the prohibitions in this Section 4.9(a) (other than the prohibition against entering into an agreement or understanding) shall not apply to Customer Contracts set forth on Section A-3 or Section A-4 of Schedule 1.1(a) – Part A on such 11th day. For the avoidance of doubt, the foregoing shall not apply to any Excluded Customer Contract.

(b) Each Seller shall promptly notify any Person (other than Buyer) with which discussions or negotiations of the nature described in paragraph (a) above are pending on the date hereof that such Seller is terminating such discussions or negotiations. If, after the date hereof until the Bankruptcy Court enters the Procedures Order, any Seller receives any inquiry, proposal or offer of the nature described in paragraph (a) above, Sellers shall communicate to Buyer the material terms of any such inquiry, proposal or offer but not the identify of the party

making such inquiry, proposal or offer. From and after entry of the Procedures Order, Sellers shall communicate the material terms of any inquiry, proposal or offer of the nature described in paragraph (a) above in accordance with the terms of the Procedures Order.

(c) From the date hereof until the earlier of the entry of the Procedures Order and Midnight, New York City time at the end of the tenth day after the date of this Agreement, no Seller shall, and each Seller shall cause its Subsidiaries and such Seller's and Subsidiaries' respective officers, directors, managers, members, partners, employees, representatives and agents not to, directly or indirectly, (i) initiate, solicit, encourage or otherwise facilitate any inquiry, proposal, offer or discussion with, engage in negotiations or discussions with, or enter into any agreement or understanding with, any Person (other than Buyer or its designated Affiliate or Member Firm) concerning any sale or other disposition of the GDC India Subsidiary or any of the GDC India Assets or (ii) furnish any non-public information concerning the GDC India Subsidiary or any of the GDC India Assets (other than to Buyer or its designated Affiliate or Member Firm); provided that if PricewaterhouseCoopers (US) International LLC (or a Member Firm or Affiliate of Buyer that is party thereto) terminates or otherwise abandons the GDC India Subsidiary Agreement, this Section 4.9(c) shall have no further force or effect.

(d) Any Customer Contract that is or has been provided or made available to any other potential acquiror of any Customer Contract shall be made available to Buyer in the same form (whether redacted or unredacted) (i) within five (5) days after the date hereof in the case of a Customer Contract that has been provided or made available to such other potential acquiror prior to the date hereof or (ii) contemporaneously in the case of a Customer Contract that is provided or made available to such other potential acquiror on or after the date hereof, in either case by the same means (i.e., by posting to the Data Room or delivery of a copy), if a copy of such Customer Contract has not previously or contemporaneously been made available to Buyer in an unredacted, complete and accurate form. If Sellers make any Customer Contract available to Buyer by posting such Customer Contract in the Data Room, Sellers shall instruct Intralinks, Inc. to provide its customary notice contemporaneously with such posting to all representatives of Buyer that have registered for access to the Data Room.

4.10 Competitive Bid Procedures. Subject to Bankruptcy Court approval, Sellers agree that in order for any Alternative Proposal to be accepted by Sellers and submitted for approval by the Bankruptcy Court, such Alternative Proposal must be a Qualified Bid as defined in the Procedures Order.

4.11 Termination Fee and Expense Reimbursement.

(a) In the event that (i) the Court enters a final order authorizing any Seller to sell or otherwise transfer (A) all or any substantial or material portion of the Acquired Assets or (B) the GDC China Subsidiary and all or any portion of the Acquired Assets, as part of a sale approved pursuant to the Section 363 sale process contemplated by this Agreement or otherwise to any Person other than Buyer, (ii) Sellers pursue a "stand-alone" restructuring or similar effort that does not involve a sale of all or any substantial or material portion of the Acquired Assets or (iii) the Court enters a final order confirming a Chapter 11 Plan of Reorganization for one or more Sellers that does not involve a sale of all or any substantial or material portion of the

Acquired Assets or that involves a sale of all or any substantial or material portion of the Acquired Assets other than to Buyer, then Sellers shall pay to Buyer, on the earliest of the entry of an order described in clause (i), the determination by Sellers to pursue a "stand-alone" restructuring or similar effort described in clause (ii) or the entry of an order as described in clause (iii), $750,000 (the "Termination Fee"). The Termination Fee provided for by this Section 4.11(a) is intended to cover opportunity costs incurred by Buyer in pursuing and negotiating this Agreement and the transactions contemplated hereby, and is considered by the Parties to be reasonable for such purposes. The claims of Buyer to the Termination Fee shall constitute a first priority administrative expense against Sellers' bankruptcy estates, jointly and severally, under 11 U.S.C. § 507(a)(1).

(b) In addition to any Termination Fee that may be payable pursuant to Section 4.11(a), upon (i) any event in which the Termination Fee is payable pursuant to Section 4.11(a) or (ii) termination of this Agreement by (x) Sellers pursuant to Section 7.1(e) (unless the failure of any condition precedent results primarily from a breach by Buyer of any representation, warranty or covenant contained in this Agreement), or (y) Buyer pursuant to Section 7.1(b), (d), (f), (g) or (h) Sellers shall reimburse up to $500,000 of the actual and documented out-of-pocket fees and expenses incurred by Buyer, if any, and its Affiliates, in connection with this Agreement and the transactions contemplated hereby, whether incurred before, on or after the Filing Date (the "Expense Reimbursement"). The claims of Buyer to the Expense Reimbursement shall constitute a first priority administrative expense against Sellers' bankruptcy estates, jointly and severally, under 11 U.S.C. § 507(a)(1).

4.12 FIRPTA Tax Certificate. On or before the Closing Date, Sellers will deliver to Buyer certifications that Sellers are not foreign persons in accordance with the Treasury Regulations under Section 1445 of the Code.

ARTICLE V

CONDITIONS TO CLOSING

5.1 Condition to Obligations of Each Party. The respective obligations of each Party to consummate the transactions contemplated by this Agreement to be consummated at the Closing are subject to the satisfaction of the sale of the Acquired Assets by Sellers to Buyer and the assumption and assignment of the Assigned Contracts as contemplated by this Agreement shall have been approved by the Bankruptcy Court pursuant to the Approval Order, which as of the Closing Date shall be in full force and effect and shall not have been violated, vacated, withdrawn, overruled, resolved or stayed, modified, vacated, reversed, amended or revoked.

5.2 Conditions to Obligations of Buyer. The obligation of Buyer to consummate the transactions contemplated by this Agreement to be consummated at the Closing is subject to the satisfaction or waiver, to the extent permitted by Law, by Buyer of the following additional conditions:

(a) the representations and warranties of Sellers set forth in Section 2.1 and Section 2.2 shall be true and correct in all material respects, and all other representations and warranties of Sellers set forth in this Agreement (disregarding all materiality qualifications

contained therein) shall be true and correct as of the Closing as though made as of the Closing, except to the extent such representations and warranties are specifically made as of a particular date (in which case such representations and warranties shall be true and correct as of such date), with only such exceptions as have not had and would not reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect;

(b) each Seller shall have performed or complied in all material respects with its agreements and covenants required to be performed or complied with under this Agreement as of or prior to the Closing, except that Sellers shall have performed their obligations under Section 1.5(j) in all respects on or prior to the Closing;

(c) except for the Chapter 11 Case and the Approval Motion, no Legal Proceeding shall be pending or threatened wherein an unfavorable judgment, order, decree, stipulation or injunction would (i) prevent consummation of the transactions contemplated by this Agreement, (ii) cause the transactions contemplated by this Agreement to be rescinded following consummation or (iii) affect adversely in any material respect the right of Buyer to own, operate or control any of the Acquired Assets, and no such judgment, order, decree, stipulation or injunction shall be in effect;

(d) Sellers shall have delivered to Buyer the Sellers Certificate and shall have made the other deliveries required in Section 1.4(b);

(e) no Legal Proceeding shall be pending or threatened pursuant to which a Person has challenged the effectiveness of the Approval Order or any provision thereof, and the Approval Order shall have been entered and the time period for any appeal thereof shall have expired; and

(f) since the date of this Agreement, there shall not have been any dismissal of the Chapter 11 Case or conversion of the Chapter 11 Case to a case under Chapter 7 of Title 11 of the United States Code or the appointment of a trustee or examiner in the Chapter 11 Case.

5.3 Conditions to Obligations of Sellers. The obligation of Sellers to consummate the transactions contemplated by this Agreement to be consummated at the Closing is subject to the satisfaction or waiver, to the extent permitted by Law, of the following additional conditions:

(a) the representations and warranties of Buyer set forth in Section 3.1 and Section 3.2 and any representations and warranties of Buyer set forth in this Agreement that are qualified as to materiality shall be true and correct in all respects, and all other representations and warranties of Buyer set forth in this Agreement shall be true and correct in all material respects, in each case as of the date of this Agreement and as of the Closing as though made as of the Closing, except to the extent such representations and warranties are specifically made as of a particular date (in which case such representations and warranties shall be true and correct as of such date);

(b) Buyer shall have performed or complied in all material respects with its agreements and covenants required to be performed or complied with under this Agreement as of or prior to the Closing;

(c) Buyer shall have delivered to Sellers the Buyer Certificate and shall have made the other deliveries required in Section 1.4(b); and

(d) except for the Chapter 11 Case and the Approval Motion, no Legal Proceeding shall be pending or threatened wherein an unfavorable judgment, order, decree, stipulation or injunction would (i) prevent consummation of the transactions contemplated by this Agreement or (ii) cause the transactions contemplated by this Agreement to be rescinded following consummation.

ARTICLE VI

POST-CLOSING COVENANTS

6.1 Proprietary Information. From and after the Closing, no Seller shall disclose or make use of (except to pursue its rights under this Agreement or any of the Ancillary Agreements), and each Seller shall use its Reasonable Best Efforts to cause all of its Subsidiaries not to disclose or make use of, any knowledge, information or documents of a confidential nature or not generally known to the public which are included in the Acquired Assets (including any such information which constitutes financial information, technical information or data relating to products, services and names of customers), except to the extent that such knowledge, information or documents shall have become public knowledge other than through improper disclosure by any Seller or any of its Subsidiaries. For a period of one (1) year after the Closing Date, each Seller shall use its Reasonable Best Efforts to enforce and shall cause its Subsidiaries to use their Reasonable Best Efforts to enforce, for the benefit of Buyer, all confidentiality, invention assignments and similar agreements between such Seller or Subsidiary and any other Person relating to the Acquired Assets that are not Assigned Contracts; provided, that such enforcement does not adversely affect Sellers' rights in such agreements. Notwithstanding anything in this Agreement to the contrary, nothing in this Agreement shall in any way restrict the use of Residuals by Sellers or any of their respective Subsidiaries, officers, directors, employees, agents or representatives.

6.2 Solicitation and Hiring; Termination. For a period of three (3) years after the Closing Date, no Seller shall, either directly or indirectly (including through a Subsidiary), and each Seller shall use its Reasonable Best Efforts to cause all of its Subsidiaries not to, either directly or indirectly (including through a Subsidiary): (a) solicit or attempt to induce any Released Employee to terminate his or her employment with Buyer, (b) hire or attempt to hire any Released Employee (provided, that this clause (b) shall not apply to any individual whose employment with Buyer has been terminated for a period of six (6) months or longer) or (c) persuade or seek to persuade any party to an Assigned Customer Contract to cease to do business or reduce the amount of business under any Assigned Customer Contract. Prior to the Closing, subject to Section 1.4(b)(vii), each Seller shall enforce and shall cause its Subsidiaries to enforce, for the benefit of Buyer, all non-solicitation and non-hiring assignments and similar agreements between such Seller or Subsidiary and any other party to any Assigned Contracts. Buyer shall not terminate the employment of any New Buyer Employee within thirty (30) days after the date on which such New Buyer Employee commences employment with Buyer in a manner that

would cause such New Buyer Employee to experience an "employment loss" (as defined in the WARN Act).

6.3 Tax Matters.

(a) All transfer taxes, deed excise stamps and similar charges related to the sale of the Acquired Assets contemplated by this Agreement shall be paid by Sellers at the Closing. Buyer and Sellers shall cooperate in providing each other with any appropriate resale exemption and other similar documentation.

(b) All real property taxes, personal property taxes and similar *ad valorem* obligations levied with respect to the Purchased Assets for a taxable period which includes (but does not end on) the Closing Date (collectively, the "Apportioned Obligations") shall be apportioned between Seller and Buyer based on the number of days of such taxable period included in the Pre-Closing Tax Period (as defined below) and the number of days of such taxable period after the Closing Date (any such portion of such taxable period, the "Post-Closing Tax Period"). Seller shall be liable for the proportionate amount of such taxes that is attributable to the Pre-Closing Tax Period (defined below), and Buyer shall be liable for the proportionate amount of such taxes that is attributable to the Post-Closing Tax Period. For purposes of this section "Pre-Closing Tax Period" shall mean (i) any Tax Period ending on or before the Closing Date and (ii) with respect to a Tax Period that commences before but ends after the Closing Date, the portion of such period up to and including the Closing Date. All Apportioned Obligations shall be timely paid and all applicable filings, reports and returns shall be filed as required by applicable Law.

(c) For U.S. Tax purposes, in the case of any service obligations that have been prepaid but are uncompleted as of the date such Assigned Contract is assigned and assumed by Buyer, "Assumed Liabilities" shall be limited to the cost incurred by Buyer to perform the uncompleted service obligations.

(d) No less than three (3) Business Days prior to the Closing Date, Buyer shall prepare and deliver to Sellers an allocation schedule allocating for Tax purposes the Purchase Price and the Assumed Liabilities, including the principles, methodology and preliminary estimates used in connection therewith which are reasonably acceptable to Sellers (the "Preliminary Allocation Schedule"). As soon as practicable after the Closing, Buyer shall prepare and deliver to Sellers an allocation schedule allocating for Tax purposes the Purchase Price and the Assumed Liabilities (to the extent properly taken into account under Section 1060 of the Code) among the Acquired Assets (the "Allocation Schedule"). The Allocation Schedule shall be prepared in accordance with (i) the rules under Section 1060 of the Code and the Treasury Regulations promulgated thereunder, and any comparable provisions of Law relating to Taxes and (ii) the principles, methodology and preliminary estimates used in creating the Preliminary Allocation Schedule. Sellers shall deliver to Buyer, within thirty (30) days after delivery of the Allocation Schedule, either a notice indicating that Sellers accept such schedule or a statement setting forth Seller's objections to such schedule and the reasons for so objecting. Buyer and Sellers shall use Reasonable Best Efforts to resolve such objections. If Sellers deliver to Buyer a notice accepting the Allocation Schedule, fail to deliver a notice objecting to the

Allocation Schedule or Buyer and Sellers resolve the Sellers' objections, Buyer and Sellers agree (i) to be bound by the Allocation Schedule and (ii) to act in accordance with the allocations contained in the Allocation Schedule (as accepted by Buyer and Sellers after the resolution of any timely objections by Sellers) for all purposes relating to Taxes, including the preparation, filing and audit of any Tax return (including filing Form 8594 with its federal Income Tax return for the taxable year that includes the date of the Closing). If Buyer and Sellers are unable to resolve Sellers' objections within thirty (30) days after delivery of Sellers' objections to Buyer, Buyer and Seller shall jointly retain a nationally recognized accounting firm that is independent from both Buyer and Sellers and does not have any material relationships with either Buyer or Sellers (the "Accounting Referee") to resolve the disputed items. Upon resolution of the disputed items, the allocation reflected on the Allocation Schedule shall be adjusted to reflect such resolution. The costs, fees and expenses of the Accounting Referee shall be borne equally by Buyer and Seller. Not later than 30 days prior to the filing of their respective Forms 8594 relating to this transaction, each party shall deliver to the other party a copy of its Form 8594.

6.4 Sharing of Data.

(a) Sellers shall have the right for a period of not more than seven (7) years following the Closing Date to have reasonable access to such books, records and accounts, including financial, Tax and accounting records, correspondence, production records, employment records and other records that are transferred to Buyer pursuant to the terms of this Agreement for the limited purposes of concluding Sellers' involvement with respect to the Acquired Assets and Assumed Liabilities prior to the Closing and for complying with their obligations under applicable Law. Buyer shall have the right for a period of not more than seven (7) years following the Closing Date to have reasonable access to those books, records and accounts, including financial, Tax and accounting records (including the work papers of Sellers' independent accountants), correspondence, production records, employment records and other records that are retained by Sellers pursuant to the terms of this Agreement to the extent that any of the foregoing is needed by Buyer with respect to the Acquired Assets or Assumed Liabilities after the Closing and complying with its obligations under applicable Law. Neither Buyer, nor any Seller shall destroy, or otherwise cease to retain, any such books, records or accounts retained by it without first providing the other Parties with thirty (30) days prior written notice and the opportunity to obtain or copy such books, records, or accounts during such thirty (30)-day period at such other Party's expense. Sellers shall, at their sole expense, undertake any and all measures required by applicable Law in connection with the delivery to Buyer of data pursuant to this paragraph, including measures relating to the use, disclosure and processing of personally identifiable information.

(b) Promptly upon request by Buyer made at any time following the Closing Date, each Seller shall authorize the release to Buyer of all files pertaining to the Acquired Assets or Assumed Liabilities held by any federal, state, county or local authorities, agencies or instrumentalities.

6.5 Cooperation in Legal Proceedings. From and after the Closing Date, each Party shall use Reasonable Best Efforts to cooperate with each other Party in the defense or prosecution of any Legal Proceeding already instituted or that may be instituted hereafter against

or by such other Party relating to or arising out of the conduct of the Acquired Assets or Assumed Liabilities prior to or after the Closing Date (other than litigation among the Parties and/or their Affiliates arising out of the transactions contemplated by this Agreement); it being understood that the foregoing shall not require any Seller to retain or hire any employees. The Party requesting such cooperation shall pay the reasonable expenses incurred in providing such cooperation (including legal fees and disbursements and expenses for professional personnel of the Party or Parties providing such cooperation based upon such Party's customary cost rates for internal projects) by the Party or Parties providing such cooperation and by each such Party's officers, directors, employees and agents.

6.6 Collection of Acquired Receivables, Etc.

(a) Each Seller, to the extent that it directly or indirectly owned any Acquired Assets prior to the Closing, hereby irrevocably constitutes and appoints, effective as of the Closing, the Buyer and assigns Buyer as true and lawful attorney of such Seller and its Subsidiaries with full power of substitution to collect for the account of Buyer any Acquired Asset, including to endorse and cash any checks or instruments payable or endorsed to such Seller or its order that are received by Buyer and that relate to the Acquired Receivables or Acquired WIP.

(b) All payments and reimbursements received by a Seller or any Affiliate of such Seller in connection with or arising out of the Acquired Assets or Assumed Liabilities after the Closing, including monies, checks, and reimbursements with respect to Acquired Receivables or Acquired WIP as described in Section 6.6(e), shall be held by such Person in trust for the benefit of Buyer and shall not be or become property of such Person, of any Seller, or of any Affiliate of a Seller or of any of their respective bankruptcy estates, and, promptly upon receipt by such Person of such payments, reimbursements, monies or checks such Person shall forward such payments, reimbursements, monies or checks over to Buyer without right of setoff, recoupment, or any other deduction.

(c) All payments and reimbursements received by Buyer or any of its Affiliates in connection with or arising out of the Excluded Assets or Retained Liabilities after the Closing shall be held by such Person in trust for the benefit of the applicable Seller and shall not be or become property of such Person, of Buyer, or any Affiliate of Buyer, and, promptly upon receipt by such Person of any such payment or reimbursement, such Person shall pay over to the applicable Seller the amount of such payment or reimbursement without right of setoff, recoupment, or any other deduction.

(d) Each Seller shall, and shall use its Reasonable Best Efforts to cause its Affiliates to, refer all inquiries regarding the Acquired Assets or Assumed Liabilities to Buyer.

(e) Until such time as all Acquired Receivables and Acquired WIP are fully collected, realized and recognized by Buyer, each Seller shall provide to Buyer such reasonable assistance as Buyer may request with respect to the collection of any such Acquired Receivables or Acquired WIP; provided, that Buyer pays the reasonable out-of-pocket expenses of such Seller and its officers, directors and employees incurred in providing such assistance.

6.7 COBRA Continuation Coverage. Sellers agree and acknowledge that the selling group (as defined in Treasury Regulation Section 54.4980B-9, Q&A-3(a)) of which it is a part or an entity that purchases more than a majority of the assets of the Sellers (the "Selling Group") will continue to offer or otherwise ensure access to coverage under a U.S. group health plan to COBRA Beneficiaries after the Closing Date and for any period necessary in order to fulfill all COBRA Related Liabilities and its health care continuation coverage obligations under this Section 6.7. Sellers and the Selling Group shall be solely responsible for providing COBRA Continuation Coverage, including to those individuals who are M&A qualified beneficiaries (as defined in Treasury Regulation Section 54.4980B-9, Q&A-4(a)) with respect to the transactions contemplated by this Agreement in accordance with applicable Law, regardless of when their qualifying event occurs, for the duration of the period during which such individuals are eligible for such coverage, or otherwise providing alternative coverage as permitted under applicable Law in lieu of such COBRA Continuation Coverage. Sellers shall use Reasonable Best Efforts to ensure none of Buyer, any Member Firm or any Affiliate of Buyer or a Member Firm, nor their respective employee benefits plans are required to provide such COBRA Continuation Coverage or any alternative coverage, nor have any liability under COBRA, arising before the Closing Date, with respect to any COBRA Beneficiary (other than any New Buyer Employee (or his or her beneficiaries) subsequently covered or required to be covered under a U.S. group health plan maintained by Buyer). Nothing in this Section 6.7 shall restrict Seller from taking any action with respect to its U.S. group health plans, subject to the applicable provisions of the Bankruptcy Code and the Bankruptcy Rules, and the obligations set forth in this Section 6.7.

6.8 Employee Liability Claims.

(a) As between Buyer, on the one hand, and Sellers and ERISA Affiliates, on the other, Sellers and any ERISA Affiliate shall assume or retain, as the case may be, and be solely responsible for all of the following from and after the Closing ("Employee Excluded Liabilities"):

(i) Employment Liabilities, including payments or entitlements that a Seller may owe or have promised to pay to any current or former Business Employees, including wages, other remuneration, holiday or vacation pay, bonus, severance pay (statutory or otherwise), commission, post-employment medical or life obligations, pension contributions, Taxes, and any other liability, payment or obligations related to current or former Business Employees, including any liability arising under the WARN Act (other than any such WARN Act liability arising from or relating to Buyer's termination of the employment of any New Buyer Employee in a manner contrary to the last sentence of Section 6.2), workers compensation or similar Law, if any, including any such liabilities arising out of or resulting in connection with the Closing and/or the consummation of the transactions contemplated by this Agreement, other than with respect to such liabilities arising after the Closing, with respect to New Buyer Employees who are terminated by Buyer and with respect to which the liabilities are incurred under the Buyer's plans and arrangements. For the avoidance of doubt, the foregoing is not intended to abrogate Buyer's obligations hereunder to assume the New Buyer Employee Liabilities;

(ii) all payments with respect to the current or former Business Employees that are due to be paid prior to or on the Closing Date (including, without prejudice to the generality of the foregoing, pension contributions, insurance premiums and taxation) to any Person in connection with the employment of any of the current or former Business Employees; and

(iii) any non-forfeitable claims or expectancies of any current or former Business Employees from their prior employment with a Seller or any ERISA Affiliate which have been incurred or accrued on or prior to the Closing Date.

(b) All costs and disbursements incurred in connection with the termination of any employment of any Business Employee whether or not becoming a New Buyer Employee prior to or in connection with the Closing, whether under any policy or agreement or any applicable Law (including any Designated Employee who does not accept an offer of employment with Buyer) shall be borne by Sellers except to the extent constituting New Buyer Employee Liabilities.

6.9 Employee Withholding. Seller shall prepare and furnish to each of the New Buyer Employees a Form W-2, which shall reflect all wages and compensation paid to the New Buyer Employees for that portion of the calendar year in which the Closing Date occurs during which the New Buyer Employees were employed by Sellers and were employed in connection with the operation of the Acquired Assets. Sellers shall furnish to Buyer the Forms W-4 and W-5 of each New Buyer Employee. Buyer shall send to the appropriate Social Security Administration office a duly completed Form W-3 and accompanying copies of the duly completed Forms W-2. It is the intent of the Parties hereunder that the obligations of Buyer and Sellers under this Section 6.9 shall be carried out in accordance with Section 4 of Revenue Procedure 2004-53.

6.10 Letters of Credit. As soon as practicable after the Closing Date, Buyer agrees to use Reasonable Best Efforts to cause the counterparty to any Assigned Contract that is supported by an outstanding letter of credit (each a "Relevant LC") to release and terminate the Relevant LC. If such counterparty releases and terminates a Relevant LC, Buyer may replace such Relevant LC or instead obtain a back-to-back letter of credit acceptable to the current issuing bank naming the current issuing bank as beneficiary with respect to such Relevant LC (a "Back-to-Back Letter of Credit"). If no Back-to-Back Letter of Credit has been issued with respect to an outstanding Relevant LC and amounts (solely related to the corresponding Assigned Contract) are drawn under such outstanding Relevant LC after the Closing Date, Buyer shall reimburse the issuer of such Relevant LC for any such amounts pursuant to the terms of such Relevant LC, solely to the extent that Seller would be obligated to reimburse or pay such amounts pursuant to the terms of the Relevant LC documents, and Buyer shall be subrogated to all rights of such issuer and Seller in respect of any such amounts, provided, that Buyer shall have no right of reimbursement or other recourse that the issuer has against any letter of credit lender in respect of such amounts. Notwithstanding the foregoing, if amounts are drawn under a Relevant LC prior to the Closing Date and Buyer is refunded any amounts in respect of such drawing, Buyer agrees to promptly turn over such amounts to Seller and such amounts shall not be applied to satisfy obligations of Buyer under the Assigned Contracts arising after the Closing Date.

ARTICLE VII

TERMINATION

7.1 Termination of Agreement. The Parties may terminate this Agreement prior to the Closing (whether before or after the entry of the Procedures Order and/or the Approval Order), as provided below:

(a) the Parties may terminate this Agreement by mutual written consent;

(b) Buyer may terminate this Agreement by giving written notice to Sellers if the conditions set forth in Sections 5.3(a) and 5.3(b) are satisfied but Seller is in material breach of any representation, warranty or covenant contained in this Agreement that would cause any condition set forth in Section 5.2 not to be satisfied; provided, however, that in the case of a material breach of a representation, warranty or covenant contained herein by any Seller, such Seller shall have ten (10) Business Days after receipt of notice from Buyer of such breach in which to cure such breach;

(c) Sellers may terminate this Agreement by giving written notice to Buyer if the conditions set forth in Sections 5.2(a) and 5.2(b) are satisfied but Buyer is in material breach of any representation, warranty, or covenant contained in this Agreement that would cause any condition set forth in Section 5.3 not to be satisfied; provided, however, that in the case of a material breach of a representation, warranty or covenant contained herein by Buyer, Buyer shall have ten (10) Business Days after receipt of notice from Sellers of such breach in which to cure such breach;

(d) Buyer may terminate this Agreement by giving written notice to Sellers if the Closing shall not have occurred on or before June 30, 2009 by reason of the failure of any condition precedent under Section 5.2; provided, that as of the date of such termination by Buyer the conditions set forth in Sections 5.3(a) and 5.3(b) are satisfied;

(e) Sellers may terminate this Agreement by giving written notice to Buyer if the Closing shall not have occurred on or before June 30, 2009 by reason of the failure of any condition precedent under Section 5.3; provided, that as of the date of such termination by Sellers the conditions set forth in Sections 5.2(a) and 5.2(b) are satisfied;

(f) Buyer may terminate this Agreement by giving written notice to Sellers if (i) the Bankruptcy Court has not entered the Procedures Order on or before May 5, 2009 or (ii) the Procedures Order has been entered but stayed, withdrawn, or rescinded as of such date;

(g) Buyer may terminate this Agreement by giving written notice to Sellers if (i) the Bankruptcy Court has not entered the Approval Order on or before June 10, 2009 or (ii) on or after June 15, 2009 if a Legal Proceeding shall be pending pursuant to which a Person has appealed the Approval Order, or the Approval Order shall have been withdrawn or rescinded;

(h) Buyer may terminate this Agreement by giving written notice to Sellers if an order has been entered dismissing the Chapter 11 Case, converting the Chapter 11 Case or appointing a trustee or examiner in the Chapter 11 Case; and

(i) Buyer may terminate this Agreement by providing written notice thereof to Seller Parent if either the GDC India Subsidiary Agreement or the GDC China Subsidiary Agreement have not been executed by Sellers (or the applicable Affiliate of Sellers) and PricewaterhouseCoopers (US) International LLC (or the applicable Member Firm) at or prior to Midnight, New York City time, at the end of the tenth day after the date of this Agreement.

7.2 Effect of Termination. If this Agreement is terminated pursuant to Section 7.1, all obligations of the Parties hereunder shall terminate without any liability on the part of Buyer to any Seller or any Seller to Buyer, as the case may be, except for any liability of any Party for its intentional breaches of this Agreement and except for Sellers' obligation, if any, to Buyer to pay the Termination Fee and Expense Reimbursement pursuant to Section 4.11; provided, however, that this Section 7.2 and ARTICLE IX shall survive any such termination. Except for a claim of Buyer for a Termination Fee or Expense Reimbursement, any claims arising out of or in connection with any Seller's intentional breach of any agreement or covenant in this Agreement shall be treated as follows: (i) if the breach occurs prior to entry of the Approval Order or other order entered by the Bankruptcy Court approving this Agreement (as it may be otherwise amended or modified), then such claims shall be treated as unsecured claims in the Chapter 11 Case, or (ii) if the breach occurs at any time after entry of the Approval Order or other order entered by the Bankruptcy Court approving this Agreement (as it may otherwise be amended or modified), then such claims shall be treated as expenses of administration under 11 U.S.C. § 503(b)(1) of Seller's bankruptcy estate.

ARTICLE VIII

DEFINITIONS

For purposes of this Agreement, each of the following terms shall have the meaning set forth below.

"Accounting Referee" shall have the meaning set forth in Section 6.3(d).

"Acquired Assets" shall mean:

(a) the Assigned Contracts;

(b) the Acquired Receivables;

(c) the Acquired WIP;

(d) the Seller Intellectual Property, together with all income, royalties, damages and payments due or payable to any Seller at the Closing or thereafter relating to the Seller Intellectual Property, the right to register, prosecute, maintain and defend the rights of any Seller in the Seller Intellectual Property, the right to sue and recover damages for past or future

infringements or misappropriations thereof and the right to fully and entirely stand in the place of a Seller or any of its Subsidiaries in all matters related thereto;

(e) all other property set forth on Schedule 1.1(a) - Part D;

(f) all Permits to the extent transferable, necessary for Buyer to perform its obligations under the Assigned Contracts after the date of this Agreement;

(g) all claims, prepayments, deposits, refunds, causes of action, choses in action, rights of recovery, rights of setoff and rights of recoupment (i) relating to any of the items set forth in this definition or any Assumed Liability or (ii) of Taxes with respect to any of the items set forth in this definition imposed on a periodic basis (including property Taxes) for all periods ended after the Closing Date;

(h) except to the extent constituting an Excluded Asset, all books, records, accounts, ledgers, files, documents, correspondence, lists (including customer and prospect lists), employment records, procedural manuals, Intellectual Property records, sales and promotional materials, studies, reports and other printed or written materials in whatever format relating solely to any of the items set forth in this definition or any Assumed Liability, provided, that Sellers shall be permitted to retain a copy of any such materials;

(i) all records supporting the provision of services or solutions to which any Customer Contract or Bid relates; and

(j) all goodwill relating to the items set forth in this definition.

"Acquired Receivables" shall mean all trade and other accounts receivable and notes and loans receivable as determined in accordance with GAAP that are payable to a Seller for products delivered or services provided pursuant to an Assigned Customer Contract, together with (a) any security held by a Seller for the payment thereof, as such exist as of the Closing, (b) any monies, checks or instruments received by or on behalf of a Seller after the Closing in respect thereof, and (c) all records supporting the provision of services to which the receivable relates.

"Acquired WIP" shall mean all recoverable costs and accrued profits with respect to an Assigned Customer Contract based on time and materials incurred that have not been invoiced to the customer under such Assigned Customer Contract as determined in accordance with GAAP, as such exists as of the Closing, together with any monies, checks or instruments received by or on behalf of a Seller after the Closing in respect thereof and all timesheets and similar records supporting the provision of services to which the Acquired WIP relates.

"Adjudicated Damages" shall have the meaning set forth in Section 1.8(c).

"Affiliate" shall mean, with respect to any Person, any other Person directly or indirectly Controlling, Controlled by or under common Control with such first Person; provided, however, that no Member Firm shall be deemed to be an Affiliate of any other Member Firm solely as a

consequence of such Member Firms' participation in the PricewaterhouseCoopers global network of firms for any purpose under this Agreement or any Ancillary Agreement.

"Agreement" shall have the meaning set forth in the first paragraph of this Agreement.

"Allocation Schedule" shall have the meaning set forth in Section 6.3(d).

"Alternative Proposal" shall have the meaning set forth in Section 4.9(a).

"Ancillary Agreements" shall mean the Bill of Sale and other instruments of conveyance referred to in Sections 1.4(b)(ii), the Instrument of Assumption and other instruments referred to in Section 1.4(b)(iii), the Cross-License Agreement and the Transition Services Agreement.

"Apportioned Obligations" shall have the meaning set forth in Section 6.3(b).

"Approval Motion" shall mean the motion filed by Sellers with the Bankruptcy Court pursuant to 11 U.S.C. §§ 105, 363, and 365, seeking approval of the Approval Order.

"Approval Order" shall have the meaning set forth in Section 4.3(c).

"Assigned Contracts" shall mean (a) all Assigned Customer Contracts, (b) all licenses and sublicenses set forth on Schedule 1.1(a) - Part B to the extent they (i) relate to the Seller Intellectual Property and (ii) are transferable by Sellers to Buyer, and (c) all other Contracts as set forth on Schedule 1.1(a) - Part C, as amended by Buyer pursuant to Section 1.5 prior to the Closing.

"Assigned Customer Contracts" shall mean the Customer Contracts set forth on Section A-1 of Schedule 1.1(a) - Part A, as amended by Buyer pursuant to Section 1.5 prior to the Closing.

"Assumed Liabilities" shall mean only (i) the New Buyer Employee Liabilities, (ii) those obligations of Sellers under any Assigned Contract that accrue and are required to be performed from and after the Closing Date, and (iii) Buyer's share of the Apportioned Obligations as provided by Section 6.3(b).

"Avoidance Actions" shall mean all causes of action of any Seller under Sections 544 through 553 of the Bankruptcy Code.

"Back-to-Back Letter of Credit" shall have the meaning set forth in Section 6.10.

"Bankruptcy Code" shall mean Title 11 of the United States Code.

"Bankruptcy Court" shall have the meaning set forth in the recitals to this Agreement.

"Bankruptcy Rules" shall mean the Federal Rules of Bankruptcy Procedure.

"Beneficiaries" shall have the meaning set forth in Section 9.4(b).

"Bid" shall mean any task order, delivery order, proposal, bid, quote, award, application or pre-qualification to bid for any Customer Contract that, if accepted, awarded or fulfilled, would constitute or lead to a Customer Contract.

"Business Day" shall mean any day other than (a) a Saturday or Sunday or (b) any other day on which commercial banks in New York City are authorized or required by law to close.

"Business Employee" shall mean any employee or independent contractor of a Seller or any ERISA Affiliate who currently is, or over the course of the past twelve (12) months has been, providing services dedicated to Sellers' Commercial Services or Financial Services business or whose work has primarily consisted of providing services related to such business.

"Business Information" shall mean the following, to the extent proprietary: trade secrets and confidential business information, know-how, manufacturing and product processes and techniques, proprietary research and development information, financial, marketing and business data, pricing and cost information, business and marketing plans and customer and supplier lists and information.

"Buyer" shall have the meaning set forth in the first paragraph of this Agreement.

"Buyer Certificate" shall mean a certificate to the effect that each of the conditions specified in clauses (a) and (b) of Section 5.3 is satisfied in all respects.

"Cash Purchase Price" shall have the meaning set forth in Section 1.3.

"Chapter 11 Case" shall have the meaning set forth in the recitals to this Agreement.

"Closing" shall mean the closing of the transactions contemplated by this Agreement.

"Closing Date" shall have the meaning set forth in Section 1.4(a).

"COBRA" shall mean the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended.

"COBRA Beneficiaries" shall mean any employee or former employee of any Seller or Subsidiary thereof, or their qualified beneficiaries under COBRA.

"COBRA Continuation Coverage" shall mean any and all health care continuation coverage that any COBRA Beneficiary is entitled to under COBRA (including without limitation any such coverage if Sellers terminate their U.S. health care plans).

"COBRA Related Liabilities" shall mean any and all liabilities or obligations to provide COBRA Continuation Coverage to any COBRA Beneficiary.

"Code" shall mean the Internal Revenue Code of 1986, as amended.

"Confidentiality Agreement" shall mean the confidentiality agreement dated as of December 19, 2008 between Buyer and Seller Parent.

"Contract" shall mean any contract, agreement, subcontract, indenture, note, bond, mortgage, loan, instrument, lease, sublease, conditional sales contract, purchase order, sales order, deed, license, grant, understanding, commitment or other arrangement and any amendment or modification thereto, whether written or oral, to which any Seller is a party.

"Control" shall mean the power to direct the affairs of a Person by reason of ownership of voting stock (or other similar equity interest), by contract or otherwise.

"Cross-License Agreement" shall have the meaning set forth in Section 1.4(b)(v).

"Cure Costs" shall mean all costs, other than any costs arising out of the failure of Buyer to offer employment to a Designated Employee whose services are required pursuant to the terms of an Assigned Contract, required to pay all amounts due and to become due and all costs and other obligations otherwise required to cure all monetary defaults that may exist under any Assigned Contract as of the Closing, as (a) set forth on Schedule 1.5(j) or (b) otherwise determined by a final order of the Bankruptcy Court.

"Customer Contract" shall mean any Contract providing for the provision of consulting services or technology solutions by a Seller of a type that has been, is being or would reasonably be expected to be provided by either the Commercial Services or Financial Services industry group of Seller Parent and its Subsidiaries in the United States, or any Bid.

"Data Room" means the electronic data room established by Sellers through use of the services of Intralinks, Inc.

"Deposit" shall have the meaning set forth in Section 1.8(a).

"Deposit Escrow Agent" shall have the meaning set forth in Section 1.8(a).

"Designated Employee" shall mean (i) for purposes of providing the list referred to in Section 2.9(a), (A) those Business Employees that as of the date hereof are providing in excess of forty (40) hours per pay cycle for (x) services for any Customer Contract set forth on Schedule 1.1(a) – Part A or (y) support to the deployed operations of the Commercial Services or Financial Services industry group of Seller Parent and its Subsidiaries in the United States that are necessary for the continued performance of the Customer Contracts set forth on Schedule 1.1(a) – Part A and (B) the other employees of Sellers named thereon, and (ii) for all other purposes hereunder, those Business Employees named on the list referred to in Section 2.9(a), as such list is updated pursuant to Section 4.6.

"Disclosure Schedule" shall mean the disclosure schedule provided by Sellers to Buyer on the date hereof and accepted in writing by Buyer, as the same may be supplemented by the Parties pursuant to Sections 1.5 and 4.6.

"Employee Benefit Plan" shall mean any plan, program, policy, practice, contract, agreement or other arrangement providing for compensation, severance, termination pay, deferred compensation, performance awards, stock or stock-related awards, fringe benefits or other employee benefits or remuneration of any kind, whether written or unwritten or otherwise,

funded or unfunded, including each "employee benefit plan," within the meaning of Section 3(3) of ERISA which is maintained, contributed to, or required to be contributed to, by Sellers or any ERISA Affiliate for the benefit of any Business Employee, or with respect to which Sellers or any ERISA Affiliate has or may have any liability or obligation.

"Employee Excluded Liabilities" shall have the meaning set forth in Section 6.8.

"Employment Liabilities" shall mean any and all claims, debts, liabilities, commitments and obligations, whether fixed, contingent or absolute, matured or unmatured, liquidated or unliquidated, accrued or unaccrued, known or unknown, whenever or however arising, including all costs and expenses relating thereto arising under Law, permit, action or proceeding before any Governmental Entity, order or consent decree or any award of any arbitrator of any kind relating to any Seller Plan, Employee Benefit Plan or otherwise relating to a current or former Business Employee and his or her employment with Sellers or any ERISA Affiliate.

"ERISA" shall mean the Employee Retirement Income Security Act of 1974, as amended.

"ERISA Affiliate" shall mean any entity that is, or at any applicable time was, a member of (1) a controlled group of corporations (as defined in Section 414(b) of the Code), (2) a group of trades or businesses under common control (as defined in Section 414(c) of the Code), or (3) an affiliated service group (as defined under Section 414(m) of the Code or the regulations under Section 414(o) of the Code), any of which includes or included any Seller or Subsidiary of Seller.

"Excluded Assets" shall mean all assets, properties and rights of Sellers that are not Acquired Assets, including the following for each Seller:

(a) all cash and cash equivalents, bank accounts and lockboxes of any Seller, any deposits of, and any rights or interests in, Sellers' cash management system, and all of any Sellers' prepaid expenses as of the Closing Date;

(b) other than the Acquired Receivables, all trade and other accounts receivable and notes and loans receivable that are payable to such Seller, together with any security held by such Seller for the payment thereof and any monies, checks or instruments received by or on behalf of a Seller in respect thereof;

(c) other than the Acquired WIP, all recoverable costs and accrued profits on a Customer Contract other than an Assigned Customer Contract based on time and materials incurred that have not been invoiced to the customer under such Customer Contract as determined in accordance with GAAP, together with any monies, checks or instruments received by or on behalf of a Seller in respect thereof;

(d) all securities and equity interests owned by such Seller;

(e) all of Seller's equipment, computers (including all copies of software installed on any such computers, servers or other electronic equipment, and any documentation

and media constituting, describing or relating to such copies, including manuals, technical specifications and the like), furniture, supplies, fixtures and other tangible personal property of any Seller, except to the extent set forth on Schedule 1.1(a);

(f) all insurance policies of Sellers and all claims, credits, causes of action or rights thereunder and proceeds thereof, including any prepaid and unearned premiums;

(g) all Avoidance Actions, to the extent not released as contemplated by Section 1.4(b)(viii);

(h) the corporate charter, qualifications to conduct business as a foreign corporation, arrangements with registered agents relating to foreign qualifications, taxpayer and other identification numbers, seals, minute books, stock transfer books and other documents relating to the organization and existence of such Seller as a corporation and comparable documents of such Seller as a limited liability company;

(i) any books and records that do not relate solely to the Acquired Assets or that Seller is, in its good faith determination, required by Law to retain, including Tax Returns, financial statements and corporate or other entity filings;

(j) all rights of such Seller relating to refunds, recovery or recoupment of Taxes for all periods ended on or prior to the Closing Date;

(k) all rights of such Seller under this Agreement or any of the Ancillary Agreements;

(l) all Contracts, Leases, and licenses and sublicenses that are not Acquired Assets;

(m) all Trademarks, except for those listed on Schedule 1.1(a) – Part E;

(n) all Seller Plans; and

(o) all Customer Contracts and other assets listed on Schedule 1.1(b).

"Excluded Customer Contracts" means the Customer Contracts listed on Schedule 1.1(b), as amended by Buyer pursuant to Section 1.5 prior to the Closing.

"Exclusionary Terms" shall mean the terms set forth on Schedule 1.5(e).

"Expense Reimbursement" shall have the meaning set forth in Section 4.11(b).

"Filing Date" shall have the meaning set forth in the recitals to this Agreement.

"GAAP" shall mean United States generally accepted accounting principles.

"GDC China Amount" shall mean $2,000,000.

"GDC China Closing" shall mean the closing of the transactions contemplated by the GDC China Subsidiary Agreement.

"GDC China Equity" shall mean 100% of the issued and outstanding equity interests in the GDC China Subsidiary.

"GDC China Subsidiary" shall mean BearingPoint Information Technologies (Shanghai) Limited (CHN02).

"GDC China Subsidiary Agreement" shall mean the agreement executed on or after the date hereof by Seller Parent, on the one hand, and PricewaterhouseCoopers (US) International LLC or a Member Firm, on the other hand, pursuant to which PricewaterhouseCoopers (US) International LLC or such Member Firm agrees to purchase from Seller Parent and Seller Parent agrees to sell, transfer, convey, assign and deliver to PricewaterhouseCoopers (US) International LLC or such Member Firm the GDC China Equity.

"GDC India Amount" shall mean $3,000,000.

"GDC India Assets" shall mean the "Sale Assets" as defined in the draft of the GDC India Subsidiary Agreement on the date hereof.

"GDC India Closing" shall mean the closing of the transactions contemplated by the GDC India Subsidiary Agreement.

"GDC India Subsidiary" shall mean BearingPoint Business Consulting Pvt. Ltd, a company incorporated in India.

"GDC India Subsidiary Agreement" shall mean the agreement executed on or after the date hereof between the GDC India Subsidiary and PricewaterhouseCoopers (US) International LLC or a Member Firm, pursuant to which PricewaterhouseCoopers (US) International LLC or such Member Firm agrees to purchase from the GDC India Subsidiary and the GDC India Subsidiary agrees to sell, transfer, convey, assign and deliver to PricewaterhouseCoopers (US) International LLC or such Member Firm all of the GDC India Assets.

"Governmental Entity" shall mean any government or political subdivision or regulatory authority, whether foreign or domestic, federal, state, provincial, territorial, local or municipal, or any agency or instrumentality of any such government or political subdivision or regulatory authority, or any foreign or domestic, federal, state, provincial, territorial, local or municipal court, arbitral or similar tribunal.

"Impermissible Service" shall mean any service that Buyer, any Member Firm or any Affiliate of Buyer or a Member Firm is precluded from providing under any applicable Law or applicable corporate governance requirements of a customer.

"Income Taxes" shall mean any Taxes imposed upon or measured by net income.

"Independence Rules" shall mean Rule 2-01 of Regulation S-X on auditor independence (codified at 17 C.F.R. sec. 210.2-10); the SEC's interpretations of the independence rules (collected at Codification of Financial Reporting Policies, Section 600-Matters Relating to Independent Accountants, reprinted in Fed. Sec. L. Rep. (CCH) 73,251 et seq.); the SEC's Release "Strengthening the Commission's Requirements Regarding Auditor Independence" and the amendments thereto (Exchange Act Release Nos. 47265 and 47265A respectively, Fed. Sec. L. Rep. (CCH) 86,822 (January 28, 2003) (effective May 6, 2003) and 86,845 (March 26, 2003) (effective March 31, 2003) respectively); the SEC's Release "Revision of the Commission's Auditor Independence Requirements" (Exchange Act Release No. 43602, Fed. Sec. L. Rep. (CCH) 86,406 (November 21, 2000) (effective February 5, 2001)); the American Institute of Certified Public Accountant's Code of Professional Conduct, Section 100, Rule 101-Independence or rules that may be promulgated thereunder and any other rules with respect to auditor independence promulgated by the SEC, the Public Company Accounting Oversight Board, the American Institute of Certified Public Accountants or other professional entity or Governmental Entity (including any equivalent foreign regulatory or oversight body or professional entity).

"Intellectual Property" shall mean all:

(a) inventions, invention disclosures, patents, utility models, design registrations and certificates of invention and other governmental grants for the protection of inventions or industrial designs, and patent applications (including all related continuations, continuations-in-part, divisionals, reissues and reexaminations);

(b) Trademarks;

(c) copyrights and registrations and applications for registration thereof;

(d) computer software, data and related documentation;

(e) Business Information; and

(f) other proprietary rights relating to any of the foregoing (including remedies against infringement thereof and rights of protection of interest therein under the laws of all jurisdictions).

"IRS" shall mean the Internal Revenue Service of the United States Department of the Treasury.

"Law" shall mean any statute, law (including common law), constitution, treaty, ordinance, code, order, decree, directive, judgment, rule, regulation and any other binding requirement or determination of any Governmental Entity of any jurisdiction.

"Lease" shall mean any lease or sublease pursuant to which any Seller leases or subleases from another party any real or personal property.

"Legal Proceeding" shall mean any action, suit, proceeding, claim, opposition, challenge, charge or arbitration before any Governmental Entity.

"Material Adverse Effect" shall mean any change, event, occurrence or state of facts that has resulted or would reasonably be expected to result in a material adverse effect on the Acquired Assets or Assumed Liabilities, taken as a whole, excluding any change, event, occurrence or state of facts resulting from (a) changes in GAAP or changes in the regulatory accounting requirements applicable to any industry in which Sellers or any of their Subsidiaries operates which occur or become effective after the date hereof, (b) changes in the financial or securities markets or general economic or political conditions in the United States, (c) changes (including changes of applicable Law) or conditions generally affecting the industry in which Sellers or any of their Subsidiaries operates and not specifically relating to or having a materially disproportionate effect on Sellers or any of their Subsidiaries, taken as a whole, (d) acts of war, sabotage or terrorism or natural disasters involving the United States of America that do not have a materially disproportionate effect on Sellers or any of their Subsidiaries, taken as a whole, (e) the announcement or consummation of the transactions contemplated by this Agreement (including any impact on customers or employees), including the conduct of the auction process as contemplated by the Procedures Order, (f) any failure by Sellers or any of their Subsidiaries to meet any internal or published budgets, projections, forecasts or predictions of financial performance for any period, (g) any action taken (or omitted to be taken) as required by this Agreement or at the request of Buyer, (h) any action taken by any of the Sellers pursuant to any order of the Bankruptcy Court entered prior to the date hereof, or (h) the completion of any Customer Contracts in the Ordinary Course of Business.

"Member Firm" shall mean an entity that is part of the PricewaterhouseCoopers global network of firms other than PricewaterhouseCoopers LLP or any of its Affiliates.

"Multiemployer Plan" shall mean any Pension Plan which is a "multiemployer plan," as defined in Section 3(37) of ERISA.

"New Buyer Employee Liabilities" shall mean the liabilities, as of the Closing Date, with respect to New Buyer Employees for vacation, sick and personal days in an amount equal to, for each New Buyer Employee, the lesser of (i) twenty-four (24) days and (ii) the number of "paid time off days" set forth on the list provided pursuant to Section 2.9(a) as updated pursuant to Section 4.6, with the first two (2) of such "paid time off days" being deemed a floating holiday and any remaining days being allocated to vacation following the Closing Date.

"New Buyer Employees" shall mean those Designated Employees who become employees of Buyer on the Closing.

"New York Courts" shall have the meaning set forth in Section 9.12.

"OIRR" shall have the meaning set forth in Section 4.4.

"Ordinary Course of Business" shall mean the ordinary course of business consistent with past custom and practice (including with respect to frequency and amount) during the year ended December 31, 2008.

"Other Seller" shall have the meaning set forth in the first paragraph to this Agreement.

"Party" shall mean any of Buyer and Sellers and "Parties" shall mean Buyer and Sellers.

"Pension Plan" shall mean each Seller Plan which is an "employee pension benefit plan," within the meaning of Section 3(2) of ERISA.

"Permits" shall mean all material permits, licenses, registrations, certificates, orders, approvals, franchises, variances and similar rights issued by or obtained from any Governmental Entity (including those issued or required under environmental laws and those relating to the occupancy or use of owned or leased real property).

"Permitted Liens" shall mean (a) liens for Taxes not yet due and payable, (b) statutory liens which secure payments not yet due that arise, and are customarily discharged, in the Ordinary Course of Business and (c) the encumbrances set forth on Schedule 8.

"Person" shall mean any individual, corporation, partnership, limited liability company, joint venture, trust, business association, unincorporated organization, entity or Governmental Entity.

"Post-Closing Tax Period" shall have the meaning set forth in Section 6.3(b).

"Pre-Closing Tax Period" shall have the meaning set forth in Section 6.3(b).

"Preliminary Allocation Schedule" shall have the meaning set forth in Section 6.3(d).

"Procedures Order" shall have the meaning set forth in Section 4.3(a).

"Purchase Price" shall have the meaning set forth in Section 1.3.

"Reasonable Best Efforts" shall mean best efforts, to the extent commercially reasonable, but shall not require the expenditure of funds, price concessions or other adverse modifications to then-existing terms, conditions or provisions of contracts or other arrangements.

"Released Employee" shall have the meaning set forth in Section 1.4(b)(vii).

"Relevant LC" shall have the meaning set forth in Section 6.10.

"Residuals" shall mean Business Information included in the Acquired Assets which may be retained in the unaided memory of those directors, officers, employees, agents and representatives of Sellers or their Affiliates who have had access to such Business Information prior to the Closing Date.

"Retained Liabilities" shall mean any and all liabilities or obligations (whether known or unknown, whether absolute or contingent, whether liquidated or unliquidated, whether due or to become due, and whether claims with respect thereto are asserted before, on or after the Closing) of any Seller or any of its Affiliates that are not Assumed Liabilities. Retained Liabilities shall include all liabilities and obligations of a Seller or any of its Affiliates:

(a) relating to any Excluded Asset;

(b) for costs and expenses incurred in connection with this Agreement or any of the Ancillary Agreements or the consummation of the transactions contemplated hereby or thereby;

(c) under this Agreement or any of the Ancillary Agreements;

(d) for income, transfer, sales, use or other Taxes arising in connection with the consummation of the transactions contemplated by this Agreement or any of the Ancillary Agreements (except as provided by Section 6.3(b));

(e) for any Taxes of any Seller, a Subsidiary of a Seller or any other Person (except as provided by Section 6.3(b)), including deferred taxes, any liabilities for Income Tax and FICA or other employment related Taxes of employees of a Seller or a Subsidiary of a Seller which such Seller or Subsidiary is legally obligated to withhold, any liabilities of a Seller or a Subsidiary of a Seller for employer FICA, unemployment Taxes incurred or any other employment related Taxes, and any liabilities of a Seller or a Subsidiary of a Seller for sales, use or excise Taxes or customs and duties;

(f) under any Contracts, including all Employee Benefit Plans, Leases or licenses or sublicenses that are not Assigned Contracts; provided, that, for the avoidance of doubt, Retained Liabilities shall also include any liabilities and obligations under any Assigned Contract that accrue and are required to be performed prior to the Closing Date and provided further, that, "Retained Liabilities" shall also include, for U.S. Tax purposes, in the case of any service obligations that are uncompleted as of the date an Assigned Contract is assigned to Buyer, as applicable, all liabilities in excess of the cost incurred by Buyer to perform such uncompleted service obligations.

(g) arising out of any act, omission, event, conduct or condition existing or occurring prior to the Closing, except to the extent constituting an Assumed Liability;

(h) to pay any Employee Excluded Liabilities under Section 6.8 or with respect to any Employee Benefit Plan, except to the extent constituting an Assumed Liability;

(i) to indemnify any Person by reason of the fact that such Person was a partner, equity holder, member, trustee, director, officer, employee, or agent of a Seller or a Subsidiary of a Seller or was serving at the request of a Seller or a Subsidiary of a Seller as a partner, equity holder, member, trustee, director, officer, employee, or agent of another Person (whether such indemnification is for judgments, damages, penalties, fines, costs, amounts paid in settlement, losses, expenses, or otherwise and whether such indemnification is pursuant to any statute, charter document, bylaw, agreement, or otherwise), except to the extent constituting an Assumed Liability;

(j) for injury to or death of persons or damage to or destruction of property occurring prior to the Closing (including any workers compensation claim);

(k) for medical, dental and disability (both long-term and short-term benefits), whether insured or self-insured, owed to employees, former employees or retirees of a Seller or a Subsidiary of a Seller in connection with their employment by a Seller or a Subsidiary of a Seller;

(l) for any liability or obligation for legal or accounting fees or any other expenses incurred by any Seller in connection with this Agreement or the consummation of the transactions contemplated herein, including any fees, expenses or other payments incurred or owed by any Seller to any agent, broker, investment banker or other firm or Person retained or employed by any Seller in connection with the transactions contemplated herein; and

(m) all liabilities or obligations to pay Cure Costs.

"Sale Hearing" shall have the meaning set forth for such term in the Procedures Order.

"SEC" means the U.S. Securities and Exchange Commission.

"Security Interest" shall mean any mortgage, pledge, security interest, encumbrance, claims, charge or other lien (whether arising by contract or by operation of law).

"Sellers Certificate" shall mean a certificate to the effect that each of the conditions specified in clauses (a) through (c) (and with respect to clause (c), insofar as clause (c) relates to Legal Proceedings involving any Seller) of Section 5.2 is satisfied in all respects.

"Seller Intellectual Property" shall mean the Seller Owned Intellectual Property and the Seller Licensed Intellectual Property.

"Seller Licensed Intellectual Property" shall mean all Intellectual Property that (i) is licensed to a Seller by any third party, (ii) the license agreement pursuant to which such Intellectual Property is licensed to the Seller is transferable by Sellers to Buyer, and (iii) relates solely to or is used solely in connection with any of the Assigned Customer Contracts.

"Seller Owned Intellectual Property" shall mean all Intellectual Property owned by any Seller (other than any Trademarks, except for those Trademarks set forth on Schedule 1.1(a) - Part E), in whole or in part, that relates solely to or is used solely in connection with any of the Customer Contracts, including such Intellectual Property set forth on Schedule 1.1(a) – Part E.

"Seller Parent" shall have the meaning set forth in the first paragraph of this Agreement.

"Seller Plan" shall mean any Employee Benefit Plan maintained, or contributed to, by Sellers, any Subsidiary or any ERISA Affiliate.

"Sellers" shall have the meaning set forth in the first paragraph of this Agreement.

"Selling Group" shall have the meaning set forth in Section 6.7.

"Subsidiary" of any Person shall mean any other Person (i) more than 50% of whose outstanding shares or securities representing the right to vote for the election of directors or other

managing authority of such other Person are, now or hereafter, owned or Controlled, directly or indirectly, by such first Person, but such other Person shall be deemed to be a Subsidiary only so long as such ownership or Control exists, or (ii) which does not have outstanding shares or securities with such right to vote, as may be the case in a partnership, joint venture or unincorporated association, but more than 50% of whose ownership interest representing the right to make the decisions for such other Person is, now or hereafter, owned or Controlled, directly or indirectly, by such first Person, but such other Person shall be deemed to be a Subsidiary only so long as such ownership or Control exists; provided, however, that no Member Firm shall be deemed to be a Subsidiary of any other Member Firm as a consequence of such Member Firms' participation in the PricewaterhouseCoopers global network of firms for any purpose under this Agreement or any Ancillary Agreement.

"Suit" shall have the meaning set forth in Section 2.6(c).

"Tax Returns" shall mean any and all reports, returns, declarations, or statements relating to Taxes, including any schedule or attachment thereto and any related or supporting workpapers or information with respect to any of the foregoing, including any amendment thereof.

"Taxes" shall mean any and all taxes, charges, fees, levies or other similar assessments or liabilities in the nature of a tax, including income, gross receipts, ad valorem, premium, value-added, net worth, capital stock, capital gains, documentary, recapture, alternative or add-on minimum, disability, estimated, registration, recording, excise, real property, personal property, sales, use, license, lease, service, service use, transfer, withholding, employment, unemployment, insurance, social security, business license, business organization, environmental, workers compensation, payroll, profits, severance, stamp, occupation, windfall profits, customs, duties, franchise and other taxes of any kind whatsoever imposed by the United States of America or any state, local or foreign government, or any agency or political subdivision thereof, and any interest, fines, penalties, assessments or additions to tax imposed with respect to such items or any contest or dispute thereof.

"Termination Fee" shall have the meaning set forth in Section 4.11(a).

"Trademarks" shall mean all registered trademarks and service marks, Internet domain names, logos, trade names, corporate names and doing business designations, all registrations and applications for registration of the foregoing, common law trademarks and services marks and trade dress, and all goodwill associated with any of the foregoing.

"Transition Services Agreement" shall have the meaning set forth in Section 1.4(b)(vi).

"WARN Act" shall have the meaning set forth in Section 2.9(d).

ARTICLE IX

MISCELLANEOUS

9.1 Publicity and Disclosures. Neither Buyer, on the one hand, nor Sellers, on the other hand, shall issue any press release or make any public disclosure, either written or oral,

concerning this Agreement or the transactions contemplated hereby without obtaining the prior written approval of the other party, which approval shall not be unreasonably withheld, conditioned or delayed, unless in the sole judgment of the disclosing party, disclosure is otherwise required by applicable Law or by the Bankruptcy Court with respect to filings to be made with the Bankruptcy Court in connection with this Agreement or by the applicable rules of any national securities exchange or over-the-counter market on which Buyer or Seller lists securities; provided that the party intending to make such disclosure shall use its reasonable best efforts to consult with the other party with respect to the text thereof. Communications to any regulatory authority or Governmental Entity having regulatory authority over any Party shall not be deemed a press release or public disclosure hereunder.

9.2 No Third Party Beneficiaries. This Agreement shall not confer any rights or remedies upon any person other than the Parties and their respective successors and permitted assigns and the Beneficiaries and, solely with respect to Section 6.10, the issuers of letters of credit and the related lenders in respect of such letters of credit (who are express third party beneficiaries of Section 6.10, entitled to enforce the provisions thereof as if each such Person was a party hereto).

9.3 Entire Agreement. This Agreement including the Ancillary Agreements and the Confidentiality Agreement constitute the entire agreement among the Parties. This Agreement supersedes any prior understandings, agreements, or representations by or among the Parties, written or oral, with respect to the subject matter hereof. The confidentiality provisions of the Confidentiality Agreement shall terminate effective as of the Closing with respect to the Acquired Assets and the Assumed Liabilities.

9.4 Succession and Assignment.

(a) This Agreement shall be binding upon and inure to the benefit of the Parties named herein and their respective successors and permitted assigns and the Beneficiaries. No Party may assign either this Agreement or any of its rights, interests, or obligations hereunder without the prior written approval of the other Parties; provided, that Buyer may assign some or all its rights, interests and/or obligations hereunder to one or more Affiliate, Member Firm or Affiliate of a Member Firm without the prior written approval of any other Party, but any such assignment shall not release Buyer from its obligations hereunder.

(b) Sellers acknowledge that Buyer is a member of a worldwide organization of individual partnerships, limited liability partnerships and companies. In the course of fulfilling its obligations under this Agreement, Buyer may, at its discretion, draw on the resources of its Affiliates and other PricewaterhouseCoopers-related companies, including Member Firms. However, the performance of this Agreement is, and shall be, the obligation of Buyer, and Sellers hereby agree that they will not bring any claim, whether in contract, tort or otherwise, against any partner, principal or employee of Buyer, any PricewaterhouseCoopers-related company, including a Member Firm, or any partner, principal or employee of any PricewaterhouseCoopers-related company in respect of this Agreement. The provisions of this Section 9.4(b) have been stipulated by Buyer expressly for the benefit of its partners, principals and employees, PricewaterhouseCoopers-related companies, including the Member Firms and

their partners, principals and employees (together, the "Beneficiaries"). Sellers hereby agree that each of the Beneficiaries shall have the right to rely on this Section 9.4(b) as if they were parties to this Agreement and will have the right (subject to the discretion of the relevant court) to a stay in proceedings if a Seller brings any claim against any Beneficiary in breach of this Section 9.4(b).

9.5 Counterparts and Facsimile Signature. This Agreement may be executed in two (2) or more counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument. This Agreement may be executed by facsimile signature.

9.6 Headings. The section headings contained in this Agreement are inserted for convenience only and shall not affect in any way the meaning or interpretation of this Agreement.

9.7 Notices. All notices, requests, demands, claims, and other communications hereunder shall be in writing. Any notice, request, demand, claim, or other communication hereunder shall be deemed duly delivered four (4) business days after it is sent by registered or certified mail, return receipt requested, postage prepaid, or one (1) business day after it is sent for next business day delivery via a reputable nationwide overnight courier service, in each case to the intended recipient as set forth below:

If to any Seller:	Copy to:
BearingPoint, Inc. 1676 International Drive McLean, Virginia 22102 Fax: (214) 292-8844 Attn: Chief Legal Officer	Davis Polk & Wardwell 450 Lexington Avenue New York, NY 10017 Fax: (212) 450-3800 Attn: John A. Bick
If to Buyer:	Copy to:
PricewaterhouseCoopers LLP 300 Madison Avenue New York, NY 10017 Fax: (813) 637-7763 Attn: General Counsel	Wilmer Cutler Pickering Hale and Dorr LLP 60 State Street Boston, MA 02109 Fax: (617) 526-5000 Attn: Mark G. Borden

Any Party may give any notice, request, demand, claim, or other communication hereunder using any other means (including personal delivery, expedited courier, messenger service, telecopy, telex, ordinary mail, or electronic mail), but no such notice, request, demand, claim, or other communication shall be deemed to have been duly given unless and until it actually is received by the party for whom it is intended. Any Party may change the address to which notices, requests, demands, claims, and other communications hereunder are to be delivered by giving the other Party or Parties notice in the manner herein set forth.

9.8 Governing Law. This Agreement shall be governed, including as to validity, interpretation and effect, by, and construed in accordance with, the internal Laws of the State of New York applicable to agreements made and fully performed within the State of New York.

9.9 Amendments and Waivers. The Parties may mutually amend any provision of this Agreement at any time prior to the Closing. Other than amendments to Schedules that may be made by Buyer or Sellers pursuant to the provisions of this Agreement, no amendment of any provision of this Agreement shall be valid unless the same shall be in writing and signed by each of the Parties. No waiver by any Party of any right or remedy hereunder shall be valid unless the same shall be in writing and signed by the Party giving such waiver. No waiver by any Party with respect to any default, misrepresentation, or breach of warranty or covenant hereunder shall be deemed to extend to any prior or subsequent default, misrepresentation, or breach of warranty or covenant hereunder or affect in any way any rights arising by virtue of any prior or subsequent such occurrence.

9.10 Severability. Any term or provision of this Agreement that is invalid or unenforceable in any situation in any jurisdiction shall not affect the validity or enforceability of the remaining terms and provisions hereof or the validity or enforceability of the offending term or provision in any other situation or in any other jurisdiction. If the final judgment of a court of competent jurisdiction declares that any term or provision hereof is invalid or unenforceable, the Parties agree that the court making the determination of invalidity or unenforceability shall have the power to limit the term or provision, to delete specific words or phrases, or to replace any invalid or unenforceable term or provision with a term or provision that is valid and enforceable and that comes closest to expressing the intention of the invalid or unenforceable term or provision, and this Agreement shall be enforceable as so modified.

9.11 Expenses. Except as otherwise set forth in this Agreement and, as applicable, the Ancillary Agreements, each Party shall bear its own costs and expenses (including legal fees and expenses) incurred in connection with this Agreement and the transactions contemplated hereby.

9.12 Submission to Jurisdiction. To the fullest extent permitted by applicable Law, each party hereto (a) agrees that any claim, action or proceeding by such party seeking any relief whatsoever arising out of, or in connection with this Agreement or any Ancillary Agreement or the transactions contemplated hereby and thereby shall be brought only in (i) the Bankruptcy Court, if brought prior to the entry of a final decree closing the Chapter 11 Case, and (ii) in the federal courts in the Southern District of New York and the state courts of the State of New York, County of Manhattan (collectively, the "New York Courts"), if brought after entry of such final decree closing the Chapter 11 Case, and shall not be brought, in each case, in any other State or Federal court in the United States of America or any court in any other country, (b) agrees to submit to the exclusive jurisdiction of the Bankruptcy Court or the New York Courts, as applicable, pursuant to the preceding clauses (a)(i) and (ii), for purposes of all claims, actions or proceedings arising out of, or in connection with this Agreement or any Ancillary Agreement or the transactions contemplated by this Agreement, (c) waives and agrees not to assert any objection that it may now or hereafter have to the laying of the venue of any such claim, action or proceeding brought in such a court or any claim that any such claim, action or proceeding brought in such a court has been brought in an inconvenient forum, (d) agrees that mailing of

process or other papers in connection with any such claim, action or proceeding in the manner provided in Section 9.7 hereto shall be valid and sufficient service thereof, and (e) agrees that a final judgment in any such claim, action or proceeding shall be conclusive and may be enforced in other jurisdictions by suit on the judgment or in any other manner provided by applicable Law.

9.13 Specific Performance. Each Party acknowledges and agrees that the other Party or Parties would be damaged irreparably in the event any of the provisions of this Agreement (including Sections 6.1 and 6.2) are not performed in accordance with their specific terms or otherwise are breached. Accordingly, each Party agrees that the other Party or Parties shall be entitled to an injunction or other equitable relief to prevent breaches of the provisions of this Agreement and to enforce specifically this Agreement and the terms and provisions hereof in any action instituted in the Bankruptcy Court, in addition to any other remedy to which it may be entitled, at law or in equity.

9.14 Survival of Representations. None of the representations and warranties made by the Parties herein or the documents or certificates contemplated hereby shall survive the Closing and there shall be no liability of any Party for any breach of any such representation or warranty. EXCEPT FOR THE REPRESENTATIONS AND WARRANTIES SET FORTH HEREIN, SELLERS ARE NOT MAKING ANY OTHER REPRESENTATIONS OR WARRANTIES, WRITTEN OR ORAL, STATUTORY, EXPRESS OR IMPLIED, CONCERNING SELLERS, THE ACQUIRED ASSETS, THE ASSUMED LIABILITIES OR THE TRANSACTIONS CONTEMPLATED BY THIS AGREEMENT, AND IT IS UNDERSTOOD THAT BUYER, WITH SUCH EXCEPTIONS, TAKES THE ACQUIRED ASSETS "AS IS" AND "WHERE IS". BUYER ACKNOWLEDGES THAT EXCEPT AS EXPRESSLY PROVIDED IN THIS AGREEMENT, SELLERS HAVE NOT MADE, AND SELLERS HEREBY EXPRESSLY DISCLAIM AND NEGATE, AND BUYER HEREBY EXPRESSLY WAIVES, ANY REPRESENTATION OR WARRANTY, EXPRESS, IMPLIED, AT COMMON LAW, BY STATUTE OR OTHERWISE RELATING TO, AND BUYER HEREBY EXPRESSLY WAIVES AND RELINQUISHES ANY AND ALL RIGHTS, CLAIMS AND CAUSES OF ACTION AGAINST SELLERS AND THEIR AFFILIATES AND EACH OF THEIR REPRESENTATIVES IN CONNECTION WITH THE ACCURACY, COMPLETENESS OR MATERIALITY OF ANY INFORMATION, DATA OR OTHER MATERIALS (WRITTEN OR ORAL) HERETOFORE FURNISHED TO BUYER OR ITS REPRESENTATIVES BY OR ON BEHALF OF SELLERS OR ANY OF THEIR AFFILIATES OR ANY OF THEIR RESPECTIVE REPRESENTATIVES IN CONNECTION THEREWITH. WITHOUT LIMITING THE FOREGOING, SELLERS ARE NOT MAKING ANY REPRESENTATION OR WARRANTY TO BUYER WITH RESPECT TO ANY FINANCIAL PROJECTION OR FORECAST RELATING TO THE ACQUIRED ASSETS OR THE ASSUMED LIABILITIES. BUYER FURTHER ACKNOWLEDGES THAT BUYER HAS CONDUCTED AN INDEPENDENT INSPECTION AND INVESTIGATION OF THE ACQUIRED ASSETS AND ALL SUCH OTHER MATTERS RELATING TO OR AFFECTING THE ACQUIRED ASSETS AS BUYER DEEMED NECESSARY OR APPROPRIATE AND THAT IN PROCEEDING WITH THE TRANSACTION CONTEMPLATED BY THIS AGREEMENT, EXCEPT FOR ANY REPRESENTATIONS AND WARRANTIES EXPRESSLY SET FORTH

IN THIS AGREEMENT, BUYER IS DOING SO BASED SOLELY UPON SUCH INDEPENDENT INSPECTIONS AND INVESTIGATIONS.

9.15 Construction.

(a) The language used in this Agreement shall be deemed to be the language chosen by the Parties to express their mutual intent, and no rule of strict construction shall be applied against any Party.

(b) Any reference to any federal, state, local, or foreign statute or law shall be deemed also to refer to all rules and regulations promulgated thereunder, unless the context requires otherwise.

(c) Any reference to "include," "includes" or "including" shall be interpreted to be followed by the phrase "without limitation."

(d) Any reference to $ shall be to U.S. dollars.

(e) Any reference to any ARTICLE, Section or paragraph shall be deemed to refer to an ARTICLE, Section or paragraph of this Agreement, unless the context clearly indicates otherwise.

[***Remainder of Page Intentionally Left Blank***]

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first above written.

PRICEWATERHOUSECOOPERS LLP

By: _____
Name: Joseph Duffy
Title: Partner

BEARINGPOINT, INC.

By: _____
Name: F. Edwin Harbach
Title: Chief Executive Officer

BEARINGPOINT AMERICAS, INC.

By: _____
Name: John DeGroote
Title: Director

BEARINGPOINT GLOBAL OPERATIONS, INC.

By: _____
Name: John DeGroote
Title: Director

BEARINGPOINT, INC.

By: _____
Name: F. Edwin Harbach
Title: Chief Executive Officer

BEARINGPOINT AMERICAS, INC.

By: _____
Name: John DeGroote
Title: Director

BEARINGPOINT GLOBAL OPERATIONS, INC.

By: _____
Name: John DeGroote
Title: Director

BE NEW YORK HOLDINGS, INC.

By: _____
Name: John DeGroote
Title: Director

METRIUS, INC.

By: _____
Name: John DeGroote
Title: Director

OAD GROUP, INC.

By: _____
Name: John DeGroote
Title: Director

BEARINGPOINT SOUTHEAST ASIA LLC

By: BearingPoint, LLC, its Sole Member

By: _____
Name: John DeGroote
Title: Vice President & Secretary

i2 NORTHWEST LLC

By: BearingPoint, LLC, its Sole Member

By: _____
Name: John DeGroote
Title: Vice President & Secretary

BEARINGPOINT, LLC

By: BearingPoint, Inc., its Sole Member

By: _____
Name: John DeGroote
Title: Executive Vice President & Chief Legal Officer

i2 MID ATLANTIC LLC

By: BearingPoint, LLC, its Sole Member

By: _____
Name: John DeGroote
Title: Vice President & Secretary

BEARINGPOINT BG, LLC

By: BearingPoint Global Operations, Inc., its Sole Member

By: _____
Name: John DeGroote
Title: Director

BEARINGPOINT ENTERPRISE HOLDINGS, LLC

By: BearingPoint, LLC, its Sole Member

By: _____
Name: John DeGroote
Title: Vice President & Secretary

PELOTON HOLDINGS, L.L.C.

By: BearingPoint, LLC, its Sole Member

By: _____
Name: John DeGroote
Title: Vice President & Secretary

BEARINGPOINT RUSSIA, LLC

By: BearingPoint, LLC, its Sole Member

By: _____
Name: John DeGroote
Title: Vice President & Secretary

BEARINGPOINT PUERTO RICO, LLC

By: BearingPoint Americas, Inc., its Sole Member

By: _____
Name: John DeGroote
Title: Vice President & Secretary

BEARINGPOINT ISRAEL, LLC

By: BearingPoint, LLC, its Sole Member

By: _____
Name: John DeGroote
Title: Vice President & Secretary

BEARINGPOINT SOUTH PACIFIC, LLC

By: BearingPoint, LLC, its Sole Member

By: _____
Name: John DeGroote
Title: Vice President & Secretary

BEARINGPOINT TECHNOLOGY PROCUREMENT SERVICES, LLC

By: BearingPoint, LLC, its Sole Member

By: _____
Name: John DeGroote
Title: Vice President & Secretary

OAD ACQUISITION CORP.

By: _____
Name: John DeGroote
Title: Director

BEARINGPOINT GLOBAL, INC.

By: _____
Name: John DeGroote
Title: Director

SOFTLINE CONSULTING AND INTEGRATORS, INC.

By: _____
Name: John DeGroote
Title: Director

SOFTLINE ACQUISITION CORP.

By: _____
Name: John DeGroote
Title: Director

BEARINGPOINT INTERNATIONAL I, INC.

By: _____
Name: John DeGroote
Title: Director

BEARINGPOINT USA, INC.

By: _____
Name: John DeGroote
Title: Director

Exhibit C - 1

GDC China Subsidiary Agreement

Dated 16 April 2009

BEARINGPOINT, INC.

and

PRICEWATERHOUSECOOPERS (US) INTERNATIONAL LLC

EQUITY INTEREST TRANSFER AGREEMENT

in respect of

BearingPoint Information Technologies (Shanghai) Limited

This Equity Interest Transfer Agreement (this "**Agreement**") is made on April 16 , 2009

BETWEEN:

(1) **BearingPoint, Inc.**, a Delaware corporation incorporated and existing under the laws of Delaware, with its registered office at 30 Old Rudnick Lane, Suite 100, Dover, DE 19901, United States of America ("**Vendor**"); and

(2) **PricewaterhouseCoopers (US) International LLC**, a Delaware limited liability company, with its registered office at c/o RL&F Service Corp., One Rodney Square, Wilmington, DE 19801, United States of America ("**Purchaser**").

RECITALS:

(A) The Company (as defined below) is a wholly foreign-owned enterprise established and existing under the laws of the PRC. As at the date of this Agreement, the Vendor holds 100 per cent. of the equity interest in the registered capital of the Company.

(B) The Vendor has agreed to sell, and the Purchaser has agreed to, or cause the Nominated Purchaser to, purchase and pay for the Equity Interest (as defined below) on and subject to the terms and conditions in this Agreement.

IT IS AGREED as follows:

1 DEFINITIONS AND INTERPRETATION

1.1 Definitions

Unless expressly provided otherwise or the context otherwise requires, the words and expressions with capitalised initials in the English version of this Agreement (including the Recitals) and the words and expressions in bold text in the Chinese version of this Agreement (including the Recitals) shall have the following meanings:

"**Accrued Salaries and Wages**" means salaries and wages owed by the Company to its employees which remain unpaid immediately prior to the Completion Date.

"**Affiliate**" means, with respect to any Person, any other Person directly or indirectly Controlling, Controlled by or under common Control with such first Person; provided, however, that no Member Firm shall be deemed to be an Affiliate of any other Member Firm solely as a consequence of such Member Firm's participation in the PricewaterhouseCoopers global network of firms for any purpose under this Agreement.

"**Amended Articles**" means the Articles of the Company, incorporating:

(i) such amendments as are necessary to reflect the transfer of the Equity Interest from the Vendor to the Purchaser or (if applicable) the Nominated Purchaser pursuant to this Agreement; and

(ii) such other amendments as may be required by the Approval Authority.

"**Amended Business Licence**" means the amended business licence of the Company to be issued by SAIC and reflecting:

(i) the change of the identity of the sole shareholder of the Company from the Vendor to the Purchaser or (if applicable) the Nominated Purchaser; and

(ii) if the Purchaser has delivered a written notice to the Vendor, in any case not later than the 10th day immediately after the Purchaser is notified in writing by the

Vendor of the Approval Date and prior to Completion, to designate a new legal representative of the Company, the appointment of such new legal representative of the Company, subject to the requirements of applicable law.

"**Appointment Notice**" has the meaning ascribed to it in paragraph 3.3 of Schedule 2.

"**Approval Authority**" means the PRC governmental authority which has the authority to approve this Agreement, the Transfer and the Amended Articles under PRC law.

"**Approval Date**" means the date on which this Agreement, the Amended Articles and the Transfer shall be approved, and the approval certificate shall be issued, by the Approval Authority in accordance with PRC law.

"**Articles**" means the current articles of association of the Company.

"**Audited Accounts**" means the audited accounts of the Company for the financial period ending on the Balance Sheet Date.

"**Balance Sheet Date**" means December 31, 2007.

"**Board**" means the board of directors of the Company.

"**Business Day**" means a day on which banks are open for business in the PRC, Hong Kong and the city of New York, the United States of America (excluding Saturdays, Sundays and public holidays).

"**Business IP**" means the Intellectual Property owned or licensed or otherwise used by the Company which at or immediately before Completion is used in the business of the Company.

"**Company**" means BearingPoint Information Technologies (Shanghai) Limited, a wholly foreign-owned enterprise established and existing under the laws of the PRC whose details are set out in Schedule 1.

"**Completion**" means completion of the sale and purchase of the Equity Interest in accordance with Clause 6.

"**Completion Cash Balance**" means the sum of all cash balances of the Company as at the Business Day immediately prior to the Completion Date.

"**Completion Cash Balance Adjustment**" has the meaning ascribed to it in Clause 3.3.

"**Completion Date**" means the date on which Completion takes place.

"**Confidential Information**" has the meaning ascribed to it in Clause 11.1.2.

"**Control**" means the power to direct the affairs of a Person by reason of ownership of voting stock (or other similar equity interest), by contract or otherwise, and "**Controlled**" and "**Controlling**" shall be construed accordingly.

"**Dalian Branch**" means the Company's branch established in the city of Dalian, Liaoning Province, the PRC.

"**Data Room List**" means the list of documents contained in Schedule 7.

"**Deed of Termination and Release**" means a deed (substantially in the form attached as Schedule 8 hereto) to be executed by the Company, the Vendor and each Person listed on Schedule 5 (except for those which shall have ceased to exist on or before the Completion Date), to take effect from the Completion Date.

"**Draft Taxation Statement**" has the meaning ascribed to it in Clause 3.2.1.

"**Encumbrance**" means any mortgage, pledge, lien, option, power of sale, right of pre-emption or security interest of any kind or any other claim against an ownership.

"**Equity Interest**" means 100 per cent of the equity interest in the registered capital of the Company.

"**Final Taxation Statement**" means (as the case may be):

(i) the Draft Taxation Statement if the Vendor fails to deliver a valid Vendor's Disagreement Notice;

(ii) the Draft Taxation Statement incorporating and as amended by any and all changes thereto as agreed to by the Parties pursuant to paragraph 3.3 of Schedule 2; or

(iii) the Draft Taxation Statement incorporating and as amended by any and all determinations of the Reporting Accountants pursuant to paragraph 3.6 of Schedule 2,

in each case, incorporating such alterations as may be made by agreement of the Parties or by the Reporting Accountants pursuant to Clause 5.3.2(ii).

"**Governmental Entity**" shall mean any government or political subdivision or regulatory authority, whether foreign or domestic, federal, state, provincial, territorial, local or municipal, or any agency or instrumentality of any such government or political subdivision or regulatory authority, or any foreign or domestic, federal, state, provincial, territorial, local or municipal court, arbitral or similar tribunal.

"**Hong Kong**" means the Hong Kong Special Administrative Region of the People's Republic of China.

"**Information Technology**" means all computer systems, communications systems, software and hardware owned, used or licensed by or to the Company.

"**Intellectual Property**" means trade marks, service marks, trade names, domain names, logos, get-up, patents, inventions, registered and unregistered design rights, copyrights, semi-conductor topography rights, database rights and all other similar rights in any part of the world (including Know-how) including, where such rights are obtained or enhanced by registration, any registration of such rights and applications and rights to apply for such registrations.

"**Intercompany Agreements**" means, collectively, the Master Agreement for Software Development and the Intercompany Service Agreements.

"**Intercompany Liabilities**" means liabilities owed by the Company to the Vendor or any Affiliate of the Vendor, that would be required to be set forth on a balance sheet of the Company prepared in accordance with PRC GAAP (excluding for the avoidance of doubt contingent or other liabilities that are required under PRC GAAP only in the notes to such balance sheet).

"**Intercompany Service Agreements**" means the agreements listed on Schedule 9.

"**Know-how**" means confidential and proprietary industrial and commercial information and techniques in any form including formulae, test results, reports, project reports, instruction and training manuals, and market forecasts.

"**Labour Dispute Arbitration**" means that certain labour dispute arbitration to which the Company is a party, the details of which are disclosed in documents specified in the Data Room List.

"**Lease**" has the meaning ascribed to it in paragraph 10.2.2 of Schedule 3.

"**Legal Proceeding**" means any action, suit, proceeding, claim, opposition, challenge, charge or arbitration before any court or Governmental Entity.

"**Licences**" has the meaning ascribed to it in paragraph 4.2.1 of Schedule 3.

"**Losses**" means all losses, liabilities, costs (including without limitation legal costs), charges and expenses.

"**Management Accounts**" means the unaudited management accounts of the Company drawn from January 1, 2008 up to February 28, 2009 (the "**Relevant Management Accounts Date**").

"**Management Accounts Reporting Accountants Referral Notice**" has the meaning ascribed to it in paragraph 3 of Schedule 10.

"**Master Agreement for Software Development**" means the master agreement for software development entered into among the Company, the Vendor and certain of its Affiliates effective as of January 7, 2002.

"**Material Adverse Effect**" means any change, event, occurrence or state of facts that has resulted or would reasonably be expected to result in a material adverse effect on the Company or its business, excluding any change, event, occurrence or state of facts resulting from (a) changes in the PRC GAAP or changes in the regulatory accounting requirements applicable to any industry in which the Company operates, (b) changes in the financial or securities markets or general economic or political conditions in the PRC, (c) changes (including changes of applicable law) or conditions generally affecting the industry in which the Company operates and not specifically relating to or having a materially disproportionate effect on the Company, (d) acts of war, sabotage or terrorism or natural disasters involving the PRC that do not have a materially disproportionate effect on the Company, (e) the announcement or consummation of the transactions contemplated by this Agreement (including any impact on customers or employees), (f) any failure by the Company to meet any internal or published budgets, projections, forecasts or predictions of financial performance for any period, or (g) any action taken (or omitted to be taken) as required by this Agreement or at the written request of the Purchaser.

"**Material Contracts**" has the meaning ascribed to it in paragraph 5.4.1 of Schedule 3.

"**Member Firm**" means an entity that is part of the PricewaterhouseCoopers global network of firms other than PricewaterhouseCoopers LLP (a Delaware limited liability partnership) or any of its Affiliates.

"**Mutual Completion Conditions**" means the conditions as set out in Clauses 4.1.1 to 4.1.4.

"**Nominated Purchaser**" means an Affiliate of the Purchaser as the Purchaser shall designate in the written notice (the "**Nomination Notice**") delivered to the Vendor within 20 days following the date hereof to purchase the Equity Interest in accordance with this Agreement. For the avoidance of doubt, designation by the Purchaser of an Affiliate to be the Nominated Purchaser shall not relieve the Purchaser of any of its obligations under this

Agreement, and the Purchaser shall at all times retain full responsibility for the performance by it and the Nominated Purchaser of their respective obligations hereunder.

"**Non-Tax Liabilities**" means liabilities, other than liabilities in respect of Taxes owed by the Company, that would be required to be set forth on a balance sheet of the Company prepared in accordance with PRC GAAP (excluding for the avoidance of doubt contingent or other liabilities that are required under PRC GAAP only in the notes to such balance sheet).

"**Parties**" means the parties to this Agreement; a "**Party**" means any of them.

"**Permitted Current Liabilities**" means the categories of liability owed by the Company as set out in the line items in Schedule 15, and any sums payable by the Company following Completion in respect of the Labour Dispute Arbitration that do not exceed, in the aggregate, RMB250,000 or its equivalent in any other currency.

"**Permitted Intercompany Liabilities**" means Intercompany Liabilities arising in the ordinary and usual course of business that will be settled in full by the Company on or prior to Completion pursuant to Clause 5.1.3, or failing which will be extinguished upon Completion pursuant to the Deed of Termination and Release.

"**Person**" means any individual, corporation, partnership, limited liability company, joint venture, trust, business association, unincorporated organization, entity or any Governmental Entity.

"**PRC**" means the People's Republic of China, which, for the purposes of this Agreement, shall exclude the Hong Kong Special Administrative Region, the Macau Special Administrative Region and Taiwan.

"**PRC GAAP**" means the generally accepted accounting principles in the PRC.

"**Pre-Completion Management Accounts**" means the management accounts of the Company prepared by the Company in accordance with paragraph 1 of Schedule 10 for the calendar month in which all conditions in Clause 4.1 other than Clauses 4.1.7, 4.1.9 and 4.1.12 are fulfilled, or waived in accordance with Clause 4.2.

"**Pre-Completion Tax Period**" means:

(i) any taxable period ending on or before the Completion Date; and

(ii) with respect to a Straddle Period, the portion of such period up to and including the Completion Date.

"**Pre-Completion Taxation**" means any Taxation levied on or incurred by the Company that is attributable to the Pre-Completion Tax Period.

"**Pre-Completion Tax Return**" means any Tax Return of the Company that is:

(i) required to be filed (taking into account all applicable extensions of time for filing) on or before the Completion Date; or

(ii) required to be filed (taking into account all applicable extensions of time for filing) after the Completion Date and is with respect to any taxable year or period ending on or before the Completion Date.

"**Properties**" means the properties leased by the Company brief details of which are set out in Schedule 4 and includes each and every part of them and "**Property**" means any one of them.

"**Purchase Price**" has the meaning ascribed to it in Clause 3.1.

"**Purchaser Completion Conditions**" means the conditions as set out in Clauses 4.1.5 to 4.1.10.

"**Purchaser's Management Accounts Disagreement Longstop Date**" has the meaning ascribed to it in paragraph 2 of Schedule 10.

"**Purchaser's Management Accounts Disagreement Notice**" has the meaning ascribed to it in paragraph 2 of Schedule 10.

"**Purchaser's Warranties**" has the meaning ascribed to it in Clause 7.7.

"**RMB**" means Renminbi, the lawful currency of the PRC.

"**Reasonable Best Efforts**" means best efforts, to the extent commercially reasonable, but shall not require the expenditure of funds, price concessions or other adverse modifications to then-existing terms, conditions or provisions of contracts or other arrangements.

"**Reporting Accountants**" means Grant Thornton China CPA Limited or, if that firm is unable or unwilling to act in any matter referred to them under this Agreement, a firm of accountants to be agreed by the Vendor and the Purchaser within four days of a notice by one to the other requiring such agreement or failing such agreement to be nominated on the application of either of them by or on behalf of the President for the time being of the American Institute of Certified Public Accountants or its successor body.

"**Representations and Warranties**" means the representations and warranties given by the Vendor to the Purchaser as set out in Schedule 3.

"**Reverse Transitional Services Agreement**" has the meaning ascribed to it in Clause 5.5.2.

"**RTSA Expiration Date**" has the meaning ascribed to it in Clause 5.5.3.

"**SAIC**" means the State Administration for Industry and Commerce of the PRC.

"**Statement of Work**" means an agreement or document to which the Company is a party setting forth the scope of services, deliverables and/or any other terms and conditions specifically agreed with respect to the provision of services under any of the Intercompany Agreements.

"**Straddle Period**" means a taxable period that commences before (but ends after) the Completion Date.

"**Tax Adjustment**" has the meaning ascribed to it in Clause 3.1.2(i).

"**Tax Authority**" means any taxing or other authority competent to impose any liability in respect of Taxation or responsible for the administration and/or collection of Taxation or enforcement of any law in relation to Taxation.

"**Tax Return**" means any return, report, declaration, form, information return or other document required to be filed with any Tax Authority with respect to Taxation.

"**Taxation**" means all forms of taxation whether direct or indirect and whether levied by reference to income, profits, gains, net wealth, asset values, turnover, added value or other reference and statutory, state, provincial, local governmental or municipal impositions, stamp or other duties, contributions, rates and levies (including without limitation social security contributions and any other payroll taxes), whenever and wherever imposed (whether imposed by way of a withholding or deduction for or on account of tax or otherwise) and in respect of any person and all penalties, charges, costs and interest relating thereto; and "**Tax**" shall be construed accordingly.

"**Taxation Statement**" has the meaning ascribed to it in Clause 3.2.2 and paragraph 1.1 of Schedule 2.

"**Transaction**" means any transaction, act, event or omission of whatever nature and includes, without limitation, any change in the residence of any Person for the purpose of any Taxation and any change in accounting reference date.

"**Transfer**" means the purchase and sale and transfer of the Equity Interest by the Vendor to the Purchaser or (if applicable) the Nominated Purchaser in accordance with this Agreement.

"**US**" or "**USA**" means the United States of America.

"**US$**" means the lawful currency of the USA.

"**US Agreement**" means the Asset Purchase Agreement dated on or about the date of this Agreement between PricewaterhouseCoopers LLP and the Vendor.

"**US Closing**" means the closing of the transactions contemplated by the US Agreement.

"**Vendor Completion Conditions**" means the conditions as set out in Clauses 4.1.11 and 4.1.12.

"**Vendor's Disagreement Notice**" has the meaning ascribed to it in paragraph 3.3 of Schedule 2.

1.2 Interpretation

Unless expressly provided otherwise or the context otherwise requires:

1.2.1 a reference to any PRC government authority or department includes such authority or department at central, provincial, municipal and other levels, as applicable under applicable laws, and their successor authority or department;

1.2.2 a reference to PRC law shall mean any laws, regulations, rules, and regulatory documents publicly promulgated by the PRC Governmental Entities;

1.2.3 a reference to any document includes any amendment, novation, supplementation or replacement of such document from time to time;

1.2.4 words in the singular in the English version include their plural form and vice versa;

1.2.5 a reference to a Clause or Schedule is to a clause of or a schedule to this Agreement;

1.2.6 words denoting a gender include all genders;

1.2.7 the headings of Clauses are inserted for convenience only and shall not affect the construction of this Agreement;

1.2.8 a reference to time is to the local time in Beijing in the PRC; and

1.2.9 if any rights or obligations under this Agreement fall due on a date which happens not to be a Business Day, such rights or obligations shall instead fall due on the next succeeding Business Day after such stated date.

2 AGREEMENT TO TRANSFER

At Completion, the Vendor shall sell, and the Purchaser shall, or cause the Nominated Purchaser to, purchase and pay for, the Equity Interest, in each case free from all Encumbrances and together with all rights and entitlements attaching to the Equity Interest as at Completion, including, for the avoidance of doubt, rights and entitlements in respect of any dividends or distributions declared by the Company but which remain unpaid immediately prior to Completion.

3 PURCHASE PRICE

3.1 The total consideration for the purchase of the Equity Interest (the "**Purchase Price**") shall be an amount in cash equal to the aggregate of:

3.1.1 US$2,000,000;

minus

3.1.2 the lesser of:

(i) the sum of all actual, contingent and estimated outstanding Tax liabilities of the Company as set out in the Final Taxation Statement, as may be adjusted pursuant to Clause 5.3.2 (ii) (the "**Tax Adjustment**"); and

(ii) US$2,000,000;

minus

3.1.3 the Accrued Salaries and Wages;

plus

3.1.4 the Completion Cash Balance Adjustment,

which shall be paid by the Purchaser or (if applicable) the Nominated Purchaser to the Vendor on the Completion Date in accordance with Clause 6.4.1.

3.2 Preparation of Taxation Statement

3.2.1 The Purchaser shall procure that there shall be drawn up a draft of the Taxation Statement (the "**Draft Taxation Statement**") in accordance with Schedule 2 setting out the Tax liabilities of the Company (determined in accordance with PRC GAAP) at the Completion Date.

3.2.2 The Final Taxation Statement:

(i) shall constitute the Taxation Statement for the purposes of this Agreement; and

(ii) shall be final and binding on the Vendor and the Purchaser.

3.3 Completion Cash Balance Adjustment

For the purpose of this Agreement, the "**Completion Cash Balance Adjustment**" shall be an amount in cash equal to the lower of:

3.3.1 the US$ equivalent of the Completion Cash Balance set out in the certified bank statement provided by the Vendor to the Purchaser in accordance with Clause 5.1.11 as reduced by the total amount of any planned cash withdrawals set forth in the certificate to be provided by the Vendor to the Purchaser in accordance with Clause 5.1.11, calculated on the basis of the reference rate of exchange for RMB and US$ published by China Foreign Exchange Trade Centre (or its successor authorised by People's Bank of China) at or around 9.15 a.m. Beijing time as on the Business Day immediately prior to Completion; and

3.3.2 US$2,000,000.

3.4 The Vendor shall, in accordance with the methods and within the timeframes required by PRC law, pay to the Tax Authorities, and complete the submission of all returns and filings to the Tax Authorities in respect of, all Taxation incurred in connection with the preparation, negotiation, execution and completion of this Agreement and the effecting of the Transfer.

4 CONDITIONS PRECEDENT

4.1 A. Mutual Conditions Precedent

The sale and purchase of the Equity Interest as set out in Clause 2 is conditional upon the fulfillment or waiver by both Parties pursuant to Clause 4.2, of the following conditions (the "**Mutual Completion Conditions**") prior to or at Completion:

4.1.1 the Company having obtained all necessary approvals from the Approval Authority approving this Agreement, the Transfer and the Amended Articles and such approvals not altering the terms of this Agreement, save for insignificant alterations;

4.1.2 the Company having obtained the Amended Business Licence with a business scope substantially similar to that set out in the current business licence of the Company;

4.1.3 the consummation of the US Closing; and

4.1.4 to the extent (if any) required by the Anti-Monopoly Law of the PRC, clearance from the Ministry of Commerce of the PRC with respect to anti-trust filing in relation to the Transfer having been obtained.

B. Purchaser Conditions Precedent

In addition to the Mutual Completion Conditions, the Purchaser's obligation to, or (if applicable) cause the Nominated Purchaser to, purchase and pay for the Equity Interest as set out in Clause 2 is conditional upon the fulfillment, or waiver by the Purchaser pursuant to Clause 4.2 or waiver by the Vendor pursuant to Clause 4.3 (with respect to the condition in Clause 4.1.5 only), of the following conditions (the "**Purchaser Completion Conditions**") prior to or at Completion:

4.1.5 the Company having changed its name from "BearingPoint Information Technologies (Shanghai) Limited" to a name to be designated in writing by the Purchaser;

4.1.6 the Board having passed a unanimous resolution approving the Transfer and the Amended Articles;

4.1.7 all the Representations and Warranties (disregarding all materiality qualifications contained therein) remaining true and accurate on the Completion Date, and no undertakings given by the Vendor herein having been breached, in each case with only such exceptions as have not had and would not reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect;

4.1.8 the Deed of Termination and Release having been duly executed by the Company, the Vendor and each Person listed on Schedule 5 (except for those which shall have ceased to exist on or before the Completion Date) as a deed;

4.1.9 it having been determined in accordance with paragraph 2 of Schedule 10, or following the delivery of a Purchaser's Management Accounts Disagreement Notice on or before the Purchaser's Management Accounts Disagreement Longstop Date, by the Reporting Accountants in accordance with paragraph 5 of Schedule 10 (as the case may require) that the Company at the Purchaser's Management Accounts Disagreement Longstop Date (in the case of paragraph 2 of Schedule 10) or at the date of the Purchaser's Management Accounts Disagreement Notice (in the case of paragraph 5 of Schedule 10) has neither:

(i) aggregate Permitted Current Liabilities exceeding US$1,300,000; nor

(ii) any Non-Tax Liabilities, other than (A) Permitted Intercompany Liabilities, (B) Permitted Current Liabilities and (C) Accrued Salaries and Wages,

and the results of the determination as set out in the foregoing provisions of this Clause 4.1.9 remaining true and accurate as at the Completion Date; and

4.1.10 the Vendor having granted its written consent to a valid entity classification election to be filed by the Purchaser or (if applicable) the Nominated Purchaser after Completion with respect to the Company, causing the Company to be disregarded as an entity separate from its owner for US federal income tax purposes effective on the Completion Date, in accordance with United States Treasury Regulations Section 301.7701-3, and having signed the Internal Revenue Form 8832 making such election, as provided by the Purchaser or (if applicable) the Nominated Purchaser.

C. Vendor Conditions Precedent

In addition to the Mutual Completion Conditions, the Vendor's obligation to sell the Equity Interest as set out in Clause 2 is conditional upon the fulfillment or waiver by the Vendor pursuant to Clause 4.2, of the following conditions (the "**Vendor Completion Conditions**") prior to or at Completion:

4.1.11 the Purchaser or (if applicable) the Nominated Purchaser having obtained all necessary approvals, consents and authorizations for the purchase of the Equity Interest from the Vendor in accordance with the requirements set out in its constitutional documents (if any); and

4.1.12 all Purchaser's Warranties (disregarding all materiality qualifications contained therein) remaining true and accurate on the Completion Date, and no undertakings given by the Purchaser herein having been breached, in each case with only such exceptions as have not had and would not reasonably be expected to have,

individually or in the aggregate, a material adverse effect on the ability of the Purchaser to fulfill its obligations under this Agreement.

4.2 To the extent permitted by applicable law, the Purchaser may at any time waive in whole or in part and conditionally or unconditionally one or more of the Purchaser Completion Conditions by notice in writing to the Vendor. The Vendor may at any time waive in whole or in part and conditionally or unconditionally the Vendor Completion Conditions by notice in writing to the Purchaser. To the extent permitted by applicable law, the Purchaser and the Vendor may at any time waive in writing in whole or in part and conditionally or unconditionally one or more of the Mutual Completion Conditions.

4.3 Without prejudice to Clause 4.2, if the Purchaser has not designated in writing to the Company either prior to the Approval Date or by the 10th day immediately after the date on which the Purchaser is notified by the Vendor or the Company of the Approval Date any name that:

(i) complies with the applicable regulations in the PRC relating to enterprise name pre-registration;

(ii) does not include the name "BearingPoint" or any derivative thereof; and

(iii) is available to be reserved with SAIC as the name of the Company,

the Vendor may at any time waive in whole or in part, and conditionally or unconditionally, the Purchaser Completion Condition in Clause 4.1.5 by written notice to the Purchaser.

4.4 If (A) the conditions set out in Clause 4.1 are not fulfilled or waived in accordance with this Agreement by the date falling six months after the US Closing, or such other time as the Vendor and the Purchaser may agree in writing, or (B) the US Agreement is terminated or otherwise lapses, either the Purchaser or the Vendor may terminate this Agreement (other than Clauses 1, 6.7, 8, 9, 10, 11.1, 11.2, 11.3 and 11.5 to 11.12) by written notice to the other Party and no Party shall have any claim against the other Party under this Agreement upon such termination, save for any claim arising from breach of any obligation contained:

4.4.1 in any of Clauses 4.5, 6.7, 11.1, 11.2 and 11.8, in the case of a termination pursuant to (A) above; and

4.4.2 in any of Clauses 6.7 and 11.8, in the case of a termination pursuant to (B) above.

4.5 As soon as reasonably practicable:

4.5.1 the Vendor shall, and shall procure the Company and each of the Affiliates of the Vendor to, use their respective Reasonable Best Efforts to ensure the fulfillment of the Purchaser Completion Conditions;

4.5.2 the Purchaser shall, and (if applicable) shall cause the Nominated Purchaser to, use their respective Reasonable Best Efforts to ensure the fulfillment of the Vendor Completion Conditions;

4.5.3 the Vendor shall use its Reasonable Best Efforts to ensure the fulfillment of the Mutual Completion Conditions (except for the Mutual Completion Conditions in Clauses 4.1.3 and 4.1.4) and the Purchaser shall provide all such assistance reasonably required by the Vendor upon being requested to do so; and

4.5.4 the Purchaser shall use its Reasonable Best Efforts to ensure the fulfillment of the Mutual Completion Condition in Clause 4.1.4 and the Vendor shall provide all such assistance reasonably required by the Purchaser upon being requested to do so.

4.6 Without prejudice to Clause 4.5:

4.6.1 the Vendor shall not, and shall procure the Company not to, submit any application for any approval referred to in Clause 4.1.1, 4.1.2 or 4.1.5 without (a) sending the Purchaser a copy of all the relevant application documents; (b) giving the Purchaser reasonable time to review and comment on such documents; and (c) the prior written consent of the Purchaser which shall not be unreasonably withheld or delayed; provided that, unless the Purchaser designates itself as the entity to purchase the Equity Interests within 20 days of the date hereof by delivering a written notice to the Vendor, the Purchaser shall not be entitled to withhold its consent under this Clause 4.6.1(c) if the Purchaser shall not have delivered a Nomination Notice to the Vendor within 20 days of the date hereof to designate the Nominated Purchaser;

4.6.2 the Purchaser shall not, and (if applicable) shall procure the Nominated Purchaser not to, submit any application for any approval referred to in Clause 4.1.4 without (a) sending the Vendor a copy of all the relevant application documents; (b) giving the Vendor reasonable time to review and comment on such documents; and (c) the prior written consent of the Vendor which shall not be unreasonably withheld or delayed; and

4.6.3 the Parties shall jointly deal with all requests and enquiries from any Governmental Entity relating to the fulfillment of the conditions set out in Clauses 4.1.1, 4.1.2, 4.1.4, 4.1.5 and 4.1.10 in consultation with each other, and upon being requested to do so by a Party, the other Party shall promptly co-operate with and provide all necessary information and assistance reasonably requested by any such Governmental Entity or the requesting Party.

4.7 Subject to Clause 4.6 but without prejudice to Clause 4.5, the Vendor and the Purchaser shall, and shall procure the Company or (if applicable) the Nominated Purchaser, respectively, to, (a) promptly, but in no event later than three Business Days after becoming aware thereof, give notice to the other Party of the receipt of any formal or informal response, request or enquiry from, or correspondence with, any Governmental Entity in connection with the subject matter of this Agreement (including without limitation the issue of the approvals from the Approval Authority approving this Agreement, the Transfer and the Amended Articles and the issue of the Amended Business Licence); and (b) deal with all such responses, requests and enquiries after consulting with the other Party.

5 ACTION PENDING COMPLETION

5.1 Vendor's General Obligations

The Vendor shall procure that, pending Completion:

5.1.1 the Company will carry on business in the ordinary and usual course as carried on prior to the date of this Agreement, except as may be approved by the Purchaser in writing;

5.1.2 the Purchaser and its agents will, as required by the Purchaser for the purposes of verifying any certificate or document prepared pursuant to Clause 6.2.9, 6.2.10 or 6.2.11 and in any case on reasonable notice, be allowed access to (at all reasonable times, and in a manner so as not to interfere with normal business operations), and to take copies of, the books and records of the Company including, without limitation, the corporate files, accounts, ledgers, capital verification reports, Board minutes and resolutions, leases, licences, contracts, details of receivables, Intellectual Property, tax records, supplier lists and customer lists in the possession or control of the Company and be allowed access to (at all reasonable times, and in a manner so as not to interfere with normal business operations) the senior management and employees of the Company;

5.1.3 by the Completion Date, the Company shall (x) discharge all outstanding Non-Tax Liabilities, except for (1) Permitted Current Liabilities not exceeding US$1,300,000 in total and (2) the Accrued Salaries and Wages, including without limitation paying any outstanding interest and penalties on all such discharged Non-Tax Liabilities, and (y) withhold and pay to the appropriate Tax Authority all amounts for or on account of Tax on such interest and penalties as required under applicable law;

5.1.4 the Company shall take all reasonable steps to preserve and protect its assets (including without limitation its books and records) and, in particular, will use its Reasonable Best Efforts to maintain in force all insurance policies of the Company;

5.1.5 the Company shall rescind the Power of Attorney granted to Eddie Yung Tang Chiou dated January 21, 2009, if requested by the Purchaser to do so, on or immediately before Completion;

5.1.6 the Company shall cause to be prepared in a manner consistent with past practices (except where otherwise required by applicable law) all Pre-Completion Tax Returns, and shall cause all Pre-Completion Tax Returns which are due to be filed by the Company no earlier than 15 Business Days after the date of this Agreement to be delivered to the Purchaser for its review and comment no later than five Business Days prior to the due date for filing any such Tax Return (taking into account all applicable extensions of time for filing) provided that the Company shall procure that a copy of each Pre-Completion Tax Return filed by the Company within 15 Business Days after the date of this Agreement shall be provided to the Purchaser no later than the date of its filing; and provided further that failure to prepare in a manner consistent with past practice or to file or provide to the Purchaser any Pre-Completion Tax Return shall not be deemed to be a breach of this Clause 5.1.6 unless such failures have had or would reasonably be expected to have, either individually or in the aggregate, a Material Adverse Effect;

5.1.7 subject to requirements of applicable law, by the Completion Date the Company shall terminate, or procure the termination of, all agreements and arrangements entered into in connection with the Dalian Branch other than employment contracts with the employees of the Dalian Branch specified in a list to be provided to the Purchaser as soon as reasonably practicable and in any event no later than five Business Days before Completion, to which the Company or the Dalian Branch is a party or under which the Company or the Dalian Branch assumes any rights, obligations or liabilities (including but not limited to the lease agreement dated September 12, 2006 entered into between the Company and the Administrative Commission of Dalian High and New Technologies Industry Park in relation to the

lease of the premises on which the Dalian Branch is situated and any supplementary or amendment agreements entered into in connection with such lease agreement) without any obligations or liabilities (except for those related to termination of employees) being retained by the Company as at the Completion Date or otherwise incurred by the Company in connection with any action referred to in this Clause 5.1.7; and notwithstanding anything in this Agreement to the contrary but without prejudice to Clauses 4.1.9 and 5.1.3, Purchaser's consent rights under this Agreement shall not extend to actions taken by the Company in fulfillment of its obligations under this Clause 5.1.7;

5.1.8 the Company shall keep the Purchaser fully and promptly informed of the status and progress of the Labour Dispute Arbitration, and diligently defend the Labour Dispute Arbitration through to the Completion Date in good faith at its own cost;

5.1.9 the Company shall complete all necessary procedures and formalities (including but not limited to (a) signing all necessary documentation and (b) applying for all necessary approvals from, and effecting all necessary filings and registrations with, all relevant PRC government authorities) to effect the closure of the Dalian Branch by the Completion Date. For the avoidance of doubt, nothing in this Clause 5.1.9 shall require the Vendor to ensure that the relevant approvals and licences be obtained by the Completion Date;

5.1.10 the Company shall complete all necessary procedures and formalities in connection with the registrations of the lease of Building 16, No.498, Guo Shou Jing Road, Shanghai with the local real estate bureau by the Completion Date; and

5.1.11 the Vendor shall deliver a copy of a bank statement or statements of the Company to the Purchaser by no later than the Business Day immediately prior to Completion certified as true and correct by a duly authorised signatory of the Vendor setting out all cash balances of the Company as at the delivery date, together with a certificate dated the delivery date signed by a duly authorised signatory of the Vendor setting out:

(i) a projection in good faith of all of the cash balances of the Company that will be available to the Company immediately after Completion; and

(ii) any planned withdrawal after the delivery date;

and the Vendor shall procure that no withdrawal of funds from any bank account of the Company shall be made after the delivery date except for such planned withdrawals.

5.2 Restrictions on the Vendor

Without prejudice to the generality of Clause 5.1 and except as permitted or required by other provisions herein, the Vendor shall procure that between the date of this Agreement and Completion, the Company shall not without the prior written consent of the Purchaser (which consent shall not be unreasonably withheld, conditioned or delayed):

5.2.1 enter into any agreement, or incur any commitment thereof, involving any capital expenditure in excess of RMB680,000 in aggregate or its equivalent in any other currency;

5.2.2 enter into any contract, or incur any commitment thereof, which (i) is not capable of being terminated without compensation at any time with one month's notice or less,

(ii) is not in the ordinary and usual course of business or (iii) involves total annual expenditure in excess of RMB2,040,000 in aggregate or its equivalent in any other currency;

5.2.3 enter into any contract or commitment with the Vendor or any Affiliate of the Vendor, other than (without prejudice to Clauses 4.1.9 and 5.1.3) contracts or commitments solely relating to Permitted Intercompany Liabilities;

5.2.4 incur any additional borrowings or other indebtedness other than in the ordinary and usual course of business;

5.2.5 grant any security interest or create any Encumbrance over the Company's assets or business in favour of any Person other than to secure borrowing or other indebtedness permitted by Clause 5.2.4;

5.2.6 save as required by law:

(i) make any amendments to the terms and conditions of employment (including remuneration, pension entitlements and other benefits) of any employee of the Company (other than minor increases in the ordinary and usual course of business which the Vendor shall notify to the Purchaser as soon as reasonably possible);

(ii) provide or agree to provide any gratuitous payment or benefit to any employee of the Company or any of his dependants (other than nominal payments or benefits in the ordinary and usual course of business);

(iii) dismiss greater than five per cent. of the number of employees of the Company other than those employed by the Dalian Branch as of the date of this Agreement; or

(iv) engage or appoint (x) any new employee at the Dalian Branch, or (y) any other new employees in a total cumulative number greater than five per cent. of the total number of employees of the Company other than those employed by the Dalian Branch as of the date of this Agreement;

5.2.7 make any admission of liability, settlement or compromise in connection with the Labour Dispute Arbitration, or agree to any matter in connection with the Labour Dispute Arbitration, except for any such admission, settlement, compromise or agreement that would involve no cost or expense to the Company other than aggregate payments or expenditure (including damages, settlement payments, termination / severance payments, legal and other professional fees and Taxes) of lower than RMB250,000 (or its equivalent in any other currency) to be paid by the Company at any time after Completion;

5.2.8 delay making payment of any trade debt (otherwise than in accordance with past practice) beyond the date of expiry of the credit period agreed by the relevant creditors or any agreed extension thereof;

5.2.9 declare or pay any dividend, or make other distribution, to its shareholder, except for such dividends and distributions as are permitted under Clause 5.1.11 and which comply with applicable law and obligations for the payment and withholding of Taxes;

5.2.10 increase or decrease any registered capital of the Company;

5.2.11 take any action which will give rise to an obligation of a material nature (other than in the ordinary and usual course of business) or which may result in any material change in the nature or scope of its operations;

5.2.12 agree to any variation or termination of any existing contract to which it is a party and which may have a material effect upon the nature or scope of its operations, with the exception of any variation or termination of existing contracts under which the Company is required to pay or is entitled to receive below RMB680,000 in aggregate where such variation or termination does not result in the Company being required to pay above RMB170,000 in aggregate or its equivalent in any other currency;

5.2.13 acquire or dispose of, or agree to acquire or dispose of, any material business or any material asset having a value exceeding RMB680,000 in aggregate;

5.2.14 make any change to the accounting practices or policies of or amend the constitutional documents of the Company; or

5.2.15 agree to do any of the foregoing.

If consent of the Purchaser is required under this Clause 5.2, the Vendor shall give written notice to the Purchaser, and if the Vendor does not receive any response from the Purchaser within three Business Days following the receipt of notice by the Purchaser in accordance with Clause 10, the Purchaser shall be deemed to have consented to such action (provided that in no circumstances shall a statement by the Purchaser in the permitted time that it will not give its consent be deemed to be a consent to such action).

5.3 Restrictions on the Vendor during Review of Pre-Completion Management Accounts

5.3.1 For the period beginning on but excluding the date of the balance sheet set forth in the Pre-Completion Management Accounts and ending on and including the Completion Date, the Vendor shall continue to comply with the obligations set forth in Clause 5.2, subject to the following modifications:

(i) all references to "material", "materiality" and "Material Adverse Effect" in Clause 5.2 shall be disregarded; and

(ii) the Purchaser's consent rights shall not apply to (1) any transaction in the ordinary course of business involving total payments or commitments of less than RMB70,000 individually or RMB350,000 in the aggregate (or its equivalent in any other currency) or (2) without prejudice to Clauses 4.1.9 and 5.1.3, for the avoidance of doubt, the creation, payment or settlement of any Permitted Intercompany Liability.

5.3.2 For the period beginning on but excluding the date of the balance sheet set forth in the Pre-Completion Management Accounts and ending on and including the Completion Date:

(i) the Vendor shall cause the Company to provide the Purchaser and its agents and, following their appointment, the Reporting Accountants, a reasonably detailed description of all daily transactions in the Company's general ledger accounts comprising the Permitted Current Liabilities, Accrued Salaries and Wages, Intercompany Liabilities and any other Non-Tax Liability, not later than 9 a.m. Beijing time on the second Business Day

following the recording of such transaction on the Company's general ledger; and

(ii) if the Company incurs any Intercompany Liability, either Party may, by written notice, require the other Party to enter into discussions with regard to the alterations to be made to the Draft Taxation Statement or the Final Taxation Statement (as the case may be) to take into account the impact of the full settlement or extinguishment of such Intercompany Liability on or before Completion on the Taxation position of the Company. If the Parties fail to agree on the requisite alterations to the Draft Taxation Statement or the Final Taxation Statement (as the case may be) within three Business Days of the delivery of the written notice by the requesting Party, either Party may request the Reporting Accountants to decide on the alterations to be made, and following such request, each Party shall cooperate with the Reporting Accountants, in accordance with paragraphs 3.7 to 3.10 of Schedule 2. The Parties shall use their Reasonable Best Efforts to cause the Reporting Accountants to make their determination within five Business Days from the date of their appointment. To the extent reasonably practicable, the Party requesting an alteration to be made to the Draft Taxation Statement or Final Taxation Statement (as the case may be) pursuant to this Clause 5.3.2(ii) shall seek to address the Taxation impact of all Intercompany Liabilities incurred on or before Completion in a single alteration or series of alterations.

5.3.3 Without prejudice to the generality of Clauses 5.1.2 and 5.3.2(i), but subject to the restrictions set forth in Clause 11.1, for the period beginning on but excluding the date of the balance sheet set forth in the Pre-Completion Management Accounts and ending on and including the Completion Date, the Vendor shall cause the Company to provide the Purchaser and its agents and the Reporting Accountants unrestricted access to, and permit the Purchaser and its agents and the Reporting Accountants to take copies of, the books and records of the Company reasonably required (including, without limitation, the corporate files, accounts, ledgers, capital verification reports, Board minutes and resolutions, leases, licences, contracts, details of receivables, Intellectual Property, tax records, supplier lists and customer lists in the possession or control of the Company) and make such of its officers, directors, employees and agents available as the Purchaser or the Reporting Accountants may reasonably require for the purposes of making any determination required pursuant to Schedule 10 or verifying any certificate or document prepared pursuant to Clauses 5.3.2(i), 6.2.9, 6.2.10, 6.2.11 or Schedule 10.

5.4 Termination – Breach of Clause 5.1, 5.2 or 5.3

Without prejudice to Clause 7.5, if prior to Completion the Vendor is in breach of any undertaking in Clause 5.1, Clause 5.2 or Clause 5.3 and such breach has had, or would be reasonably expected to have, individually or in the aggregate, a Material Adverse Effect, the Purchaser shall be entitled by notice in writing to the Vendor to terminate this Agreement (other than Clauses 1, 6.7, 8, 9, 10, 11.1, 11.2, 11.3 and 11.5 to 11.12), provided that the Vendor shall have ten calendar days to cure any such material breach.

5.5 Reverse Transitional Services Agreement

5.5.1 On the Completion Date, the Vendor shall terminate, or procure the termination of, the Company's obligations under each of the Intercompany Agreements and Statements of Work in accordance with the terms thereof and pursuant to the Deed of Termination and Release.

5.5.2 Between the date of this Agreement and the Completion Date, the Parties agree that the Vendor shall cause the Company to enter into a transition services agreement (the "**Reverse Transitional Services Agreement**") for applicable terms of service after the Completion subject to Clause 5.5.3, to provide services to the Vendor's Affiliates (except for those who will cease to be Affiliates of the Vendor immediately after the US Closing) as currently provided to them by the Company, on similar terms as the transition services agreement associated with the US Agreement. In providing such services, the Company's liability shall be limited to fees received by it except in the event of willful misconduct or gross negligence on the part of the Company. The cost of any such services shall be the amount currently charged by the Company to such Affiliates at the date of this Agreement.

5.5.3 Except as otherwise provided herein, the term of service for any relevant project shall be six (6) months from the Completion Date (the "**RTSA Expiration Date**"). Any new Statements of Work entered into after the date of this Agreement may not provide for services beyond the RTSA Expiration Date, except with the prior written consent of the Purchaser. As to each project existing as of the date of this Agreement with terms running beyond the RTSA Expiration Date, the applicable term of service shall be the earlier of (i) the remaining term for completion of all outstanding obligations under all Statements of Works covering such project had such Statements of Works not been terminated, and (ii) December 31, 2009, with no expansion of scope or extension of term permitted from and after the date of this Agreement without the express written consent of the Purchaser, subject to earlier termination or service cutoff in individual cases only if required under applicable law or by the US Securities and Exchange Commission or other regulatory body with jurisdiction over the Company. Notwithstanding but without limiting the foregoing, the Vendor undertakes to use its Reasonable Best Efforts to transition the service arrangements under the existing projects as promptly as practicable away from the Company and the Reverse Transitional Services Agreement, subject in all cases to customer considerations.

5.6 Purchaser Obligations after Completion

5.6.1 The Purchaser shall retain for a period of three years from Completion the books, records and documents of the Company to the extent they relate to the period prior to Completion and shall allow Vendor reasonable access to such books, records and documents, including the right to take copies at the cost of the Vendor and subject to the confidentiality restrictions contained in Clause 11.

5.6.2 Unless and except as otherwise specified in the Reverse Transitional Services Agreement, the Purchaser shall cause the Company to, within three months from the Completion Date, cease to use the "BearingPoint" brand or name or any derivative thereof.

6 COMPLETION

6.1 Subject to Clause 4, Completion shall take place in Shanghai, PRC, two Business Days following the fulfillment or waiver in accordance with this Agreement of the conditions as set out in Clause 4.1 at such time and location as shall be agreed between the Purchaser and the Vendor or at such other place and on such other date as may be agreed between the Parties.

6.2 On Completion, the Vendor shall permit the Purchaser or (if applicable) the Nominated Purchaser to have, on a continuous basis, through the Company and to the extent as the sole shareholder of the Company, full rights of access to and exclusive possession of any premises then in use by the Company (including the Properties), and shall deliver or make available the following documents to the Purchaser or (if applicable) the Nominated Purchaser:

6.2.1 a certified true copy of the unanimous resolution of the Board referred to in Clause 4.1.6;

6.2.2 the approval certificate and all other approval documentation issued by the Approval Authority and all relevant PRC Governmental Entities relating to the Transfer, the Amended Articles and this Agreement;

6.2.3 the Amended Business Licence with a business scope substantially similar to that set out in the current business licence of the Company;

6.2.4 letters of resignation from the chairman, the legal representative, the supervisor and each of the directors of the Company resigning as chairman, legal representative, supervisor and director of the Company, respectively, with acknowledgements signed by each of them relinquishing any claims against the Company, to take effect on the date of the Amended Business Licence;

6.2.5 the documents listed on Schedule 6A and the items listed on Schedule 6B;

6.2.6 a list of all the Company's signatories whose specimen signatures are kept with the bank at which the Company maintains its bank accounts;

6.2.7 a letter from the banks of the Company no later than five Business Days before Completion acknowledging that all authorities to the authorized signatories of the Company shall be revoked and authority shall be given to such persons as the Purchaser may nominate in writing, in each case with effect from the Completion Date;

6.2.8 the Deed of Termination and Release duly executed by the Company, the Vendor and each Person listed on Schedule 5 (except for those which shall have ceased to exist on or before the Completion Date) as a deed;

6.2.9 a certificate, in form set forth as Schedule 11, dated on the Completion Date, duly signed by a director of the Vendor, confirming, at Completion, the truth and accuracy of the Representations and Warranties (disregarding all materiality qualifications contained therein) and the compliance by the Vendor with its undertakings in accordance with this Agreement (in each case other than such exceptions as have not had and would not reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect);

6.2.10 a certificate, in form set forth as Schedule 13, dated on the Completion Date, duly signed and certified as true and correct by all the directors of the Company who are nominated by the Vendor, certifying, to the best of their actual knowledge having regard to the procedures of Schedule 10, compliance by the Company with all of the conditions set forth in sub-paragraphs (i) and (ii) of Clause 4.1.9 as at the Completion Date;

6.2.11 a certificate, in form set forth as Schedule 14, dated on the Completion Date, duly signed and certified as true and correct by all the directors of the Company who are nominated by the Vendor, certifying, to the best of their actual knowledge after due enquiries, compliance by the Company with the covenant set forth in Clause 5.2.7; and

6.2.12 a copy of the written consent granted by the Vendor pursuant to Clause 4.1.10.

6.3 The Vendor shall cause to be delivered to the Purchaser a draft of the certificate and accompanying evidence to be prepared in accordance with Clauses 6.2.9 and 6.2.11 no later than five Business Days prior to Completion. Following receipt of the draft certificate delivered by the Vendor, if the Purchaser notifies the Vendor that it disagrees with any aspect of the draft certificate or its accompanying evidence, without prejudice to the rights exercisable at the discretion of the Purchaser under Clause 6.5, the Vendor and the Purchaser shall enter into discussions in good faith to revise the draft certificate, to provide additional evidence and/or to amend any corresponding provisions of this Agreement with a view to enabling Completion to take place in accordance with Clauses 6.1 and 6.2.

6.4 On Completion, the Purchaser or (if applicable) the Nominated Purchaser shall deliver or make available to the Vendor the following:

6.4.1 subject to the Taxation Statement and any alterations thereto having been duly agreed and determined in accordance with Clause 3.2, Clause 5.3.2(ii) and Schedule 2, an amount equal to the Purchase Price, to be wired to a bank account to be designated by the Vendor by notice in writing to the Purchaser no later than 5 Business Days prior to the Completion Date;

6.4.2 certified true copies of:

(i) the member's resolutions authorizing the Purchaser to execute this Agreement and (if applicable) the Nominated Purchaser to purchase the Equity Interest, and

(ii) the constitutional documents of the Purchaser and (if applicable) the Nominated Purchaser; and

6.4.3 a certificate, in form set forth as Schedule 12, dated on the Completion Date, duly signed by a duly authorised officer or authorised representative of the Purchaser, confirming, at Completion, the truth and accuracy of the Purchaser's Warranties and the compliance by the Purchaser with its undertakings in accordance with this Agreement, in each case other than such exceptions as have not and would not reasonably be expected to have, individually or in the aggregate, a material adverse effect on the ability of the Purchaser to fulfil its obligations under this Agreement.

6.5 Subject to Clause 6.7, if the provisions of Clause 6.2 or 6.4 are not fully complied with by the Vendor or the Purchaser, as applicable, by the date set for Completion, the Purchaser,

in the case of material non-compliance by the Vendor, or the Vendor, in the case of material non-compliance by the Purchaser, shall be entitled (in addition to and without prejudice to a Party's claim arising from breach of any obligation contained in Clause 6.2, 6.4 or 6.7) by written notice to the other Party served on such date:

6.5.1 to elect to terminate this Agreement (other than Clauses 1, 6.7, 8, 9, 10, 11.1, 11.2, 11.3 and 11.5 to 11.12) without liability on its part (provided that the non-complying Party shall have three Business Days to cure any such material non-compliance); or

6.5.2 to effect Completion so far as practicable without waiving claims of the defaults which have occurred, provided that neither Party may effect Completion for so long as the approval certificate relating to the Transfer and this Agreement shall not have been issued by the Approval Authority; or

6.5.3 to fix a new date for Completion (being not more than three Business Days after the agreed date for Completion) in which case the foregoing provisions of this Clause 6.5 shall apply to Completion as so deferred but provided such deferral may only occur once.

6.6 For the purposes of Clause 6.5, "material non-compliance" by the Vendor with Clause 6.2 includes (without limitation) any failure by the Vendor to comply with Clause 6.2.1, 6.2.2, 6.2.3, 6.2.5, 6.2.8,6.2.9, 6.2.10, 6.2.11 or 6.2.12.

6.7 In the event that this Agreement is terminated after the PRC government authorities have issued their approvals for the Transfer, the entry into, and enforceability and performance of, this Agreement, the Amended Articles or the Amended Business Licence:

6.7.1 the Party whose designee is then the legal representative of the Company (the "**Controlling Party**") shall procure the Company to apply to the relevant PRC government authorities to cancel all such approvals. If a new certificate of approval has been issued by the Approval Authority or an Amended Business Licence has been issued by SAIC, the Controlling Party shall procure the Company to apply to the relevant PRC government authorities to cancel such certificate of approval and/or to re-amend such Amended Business Licence to reverse the changes made to the business licence of the Company pursuant to this Agreement; and

6.7.2 each Party shall use its Reasonable Best Efforts to cooperate with the other Party and the Company in (x) preparing the application described in Clause 6.7.1, (y) liaising with the relevant PRC government authorities with respect to such application and (z) obtaining the cancellation of the certificate of approval and/or the re-amendment of the Amended Business Licence described in Clause 6.7.1.

7 REPRESENTATIONS AND WARRANTIES

7.1 Subject to Clause 7.10, the Vendor warrants and represents to the Purchaser in the terms set out in Schedule 3.

7.2 The Vendor acknowledges that the Purchaser has entered into this Agreement in reliance on the Representations and Warranties. Save as expressly otherwise provided (including as disclosed in accordance with Clause 7.10), each of the Representations and Warranties shall be separate and independent and shall not be limited by reference to any other Representations and Warranties or by anything in this Agreement.

7.3 The Vendor further warrants and undertakes to and with the Purchaser that:

7.3.1 Subject to Clause 7.10, each of the Representations and Warranties will be true and accurate and not misleading as of the date of this Agreement and on the Completion Date as if they had been given again at Completion having regard to the facts and circumstances then existing; and

7.3.2 if after the signing of this Agreement and before Completion any event shall occur or matter shall arise of which the Vendor becomes aware which results or would likely result in any of the Representations and Warranties being materially untrue, misleading or inaccurate at Completion (as if they had been given again at Completion), the Vendor shall fully notify the Purchaser in writing thereof prior to Completion and the Vendor (at its own cost) shall make any investigation concerning the event or matter which the Purchaser may reasonably require.

7.4 The Representations and Warranties shall not survive Completion and after Completion there shall be no liability of the Vendor for any breach of any pre-completion covenants or Representations and Warranties.

7.5 If, at any time prior to Completion, the Vendor is in material breach of any Representation and Warranty (or would be if the Representations and Warranties were repeated at that time), such that the condition set out in Clause 4.1.7 will fail to be satisfied, the Purchaser shall be entitled by notice in writing to the Vendor to terminate this Agreement (other than Clauses 1, 6.7, 8, 9, 10, 11.1, 11.2, 11.3 and 11.5 to 11.12).

7.6 The Purchaser warrants and represents to the Vendor that the statements set out as follows are true and accurate and not misleading as of the date of this Agreement and on the Completion Date as if they had been given again at Completion having regard to the facts and circumstances then existing:

7.6.1 The Purchaser is (or will be) a limited liability company duly formed and validly existing and in good standing under the laws of its place of organization or incorporation;

7.6.2 The Purchaser has the legal right and full power and authority to enter into and deliver and perform its obligations under this Agreement and any other documents to be executed by the Purchaser pursuant to or in connection with this Agreement. The documents referred to in the foregoing sentence of this Clause 7.6.2 constitute valid and binding obligations on the Purchaser, enforceable against the Purchaser in accordance with their respective terms;

7.6.3 The execution and delivery of, and the performance by the Purchaser of its obligations under this Agreement have been duly and validly authorized by all necessary action on the part of the Purchaser and will not:

(i) conflict with or breach any provision of any organizational document of the Purchaser;

(ii) require on the part of the Purchaser any material notice to or filing with, or material permit, authorization, consent or approval of, any Governmental Entity, other than the Approval Authority and (if applicable) the anti-trust authorities in the PRC;

(iii) conflict with, result in breach of, constitute (with or without due notice or lapse of time or both) a default under, result in the acceleration of obligations under, create in any party any right to terminate, modify or

cancel, or require any notice, consent or waiver under, any contract or instrument to which the Purchaser is a party or by which it is bound or to which any of its properties or assets is subject; or

(iv) violate any material order, writ, injunction, judgment, decree or law applicable to the Purchaser or any of its properties or assets;

7.6.4 No Legal Proceeding is pending or, to the knowledge of the Purchaser, threatened wherein an unfavorable judgment, order, decree, stipulation or injunction would affect adversely the right of the Purchaser or (if applicable) the Nominated Purchaser to own the Equity Interest; and

7.6.5 On the Completion Date, the Nominated Purchaser (if applicable) will have sufficient funds on hand to consummate the transactions contemplated by this Agreement. The Purchaser acknowledges that it shall not be a condition to the obligations of the Purchaser to consummate the transactions contemplated hereby that the Purchaser or (if applicable) the Nominated Purchaser have sufficient financial resources for payment of the Purchase Price.

7.7 The representations and warranties given under Clause 7.6 (the "**Purchaser's Warranties**") shall not survive Completion and after Completion there shall be no liability of the Purchaser for any breach of the Purchaser's Warranties.

7.8 If, after the signing of this Agreement, any event shall occur or matter shall arise of which the Purchaser becomes aware which results or would likely result in any of the Purchaser's Warranties being materially untrue, inaccurate or misleading at Completion, had the Purchaser's Warranties been repeated on Completion, the Purchaser shall notify the Vendor in writing as soon as reasonably practicable and in any event prior to Completion setting out full details of the matter and the Purchaser shall make any investigation concerning the event or matter and take such action, at its own cost, as the Vendor may reasonably require.

7.9 If, at any time prior to Completion, the Purchaser is in material breach of any Purchaser's Warranties (or would be if the Purchaser's Warranties were repeated at that time) (in each case other than such exceptions as have not and would not reasonably be expected to have, individually or in the aggregate, a material adverse effect on the ability of the Purchaser to fulfill its obligations under this Agreement), the Vendor shall be entitled by notice in writing to the Purchaser to terminate this Agreement (other than Clauses 1, 6.7, 8, 9, 10, 11.1, 11.2, 11.3 and 11.5 to 11.12).

7.10 The Representations and Warranties are subject to the matters which are fairly disclosed in documents specified in the Data Room List and in the schedules to this Agreement, provided that such matters are disclosed in reasonably sufficient detail to enable the Purchaser to assess the matters in question.

7.11 The Purchaser acknowledges and agrees that:

7.11.1 it has engaged expert advisors, experienced in the evaluation and purchase of companies such as the Company as contemplated hereunder and evaluated such documents and information to enable it to make an informed decision with respect to the execution, delivery and performance of this Agreement;

7.11.2 the Vendor has given the Purchaser access to the documents comprised in the Data Room List. The Purchaser will undertake prior to Completion such further

investigation and request such additional documents and information as it deems necessary; and

7.11.3 without prejudice to Clause 7.5, the Company is sold "as is" and the Purchaser agrees, subject to Completion occurring, to accept the Company in the condition it is in on the Completion Date based on its own inspection, examination and determination with respect to all matters in reliance upon the Representations and Warranties (but not, for the avoidance of doubt, upon any other express or implied representation or warranty of any nature made by or on behalf of the Vendor).

7.12 Without limiting the generality of Clause 7.11, the Purchaser acknowledges that the Vendor makes no representation or warranty with respect to:

7.12.1 any projections, estimates or budgets delivered to or made available to the Purchaser of future revenues, business, results of operations (or any component thereof), cash flows or financial condition (or any component thereof) of the Company; or

7.12.2 any other information or documents made available to the Purchaser or its counsel, accountants or advisors with respect to the Company except as expressly set forth in this Agreement.

8 COMPENSATION

Except as otherwise provided under Clauses 11.1, 11.2 and 11.8, each Party acknowledges and agrees that following Completion, no claim by either Party for indemnity or damages would lie against the other Party for any breach under this Agreement, provided that:

8.1 in the case of a claim under Clause 11.8, to the extent a Party assumes any costs, expenses or Taxation of the other Party, no claim by the first-mentioned Party for indemnity or damages would lie against the other Party for breach of Clause 11.8; and

8.2 the aggregate liability of either Party under this Agreement shall in no event exceed the amount of the Purchase Price actually paid to the Vendor by the Purchaser or the Nominated Purchaser.

9 APPLICABLE LAW AND SETTLEMENT OF DISPUTES

9.1 This Agreement shall be governed by and interpreted in accordance with PRC law.

9.2 Any dispute, controversy or claim arising out of or relating to this Agreement, or the breach, termination or invalidity thereof shall be settled by arbitration in accordance with the arbitration rules of the International Chamber of Commerce. Such arbitration shall be the sole and exclusive forum for resolution of any such dispute, controversy or claim, and the award shall be final and binding. Judgment thereon may be entered by any court having jurisdiction. The number of arbitrators shall be three, each of whom shall not have any interest in the dispute, controversy or claim or any connection with the Vendor or the Purchaser. Each Party shall nominate one arbitrator. The two arbitrators so nominated shall nominate a third arbitrator, who shall act as chairman of the arbitral tribunal.

9.3 The place of arbitration shall be the City of New York, the United States of America. The arbitration shall be conducted in the English language.

9.4 The Vendor and the Purchaser consent to the non-exclusive jurisdiction of the United States District Court for the Southern District of New York for any judicial action related to an arbitral proceeding under this Agreement.

10 NOTICES

10.1 All notices shall be written in English and may be delivered to the following addresses or fax numbers or email addresses (as the case may be):

BearingPoint, Inc.

1676 International Drive

McLean, VA 22102

United States

Fax: +1 703 747 3865 / +1 214 292 8844

Attention: Rakesh Bhatia, Martin Shandles and the Chief Legal Officer

Email: rakesh.bhatia@bearingpoint.com / martin.shandles@bearingpoint.com

PricewaterhouseCoopers (US) International LLC

c/o 300 Madison Avenue, New York

NY 10017

United States

Fax: +1 813 637 7763/+1 813 329 5067

Attention: Ellenore O'Hanrahan and David Gordon

Email: ellenore.ohanrahan@us.pwc.com/david.h.gordon@us.pwc.com

or (in each case) to such other address or fax number or email address as the relevant Party may have notified to the other Party in accordance with this Clause 10.1.

10.2 Any notice may be delivered by hand or courier or sent by fax with confirmation receipt or prepaid post or by email. Without prejudice to the foregoing, any notice shall conclusively be deemed to have been received on the next Business Day in the place to which it is sent, if sent by fax with confirmation receipt, or seven Business Days from the time of posting, if sent by first class post, or at the time of delivery, if delivered by hand or courier, or at the time of receipt of email in legible form, if delivered by email.

11 MISCELLANEOUS

11.1 Confidentiality

11.1.1 Subject to Clauses 11.2 and 11.1.3:

(i) each Party shall keep strictly confidential and not disclose or use any documents, materials and other information in whatever form, whether technical or commercial, received or obtained by it as a result of negotiation or entering into this Agreement and any agreement or document entered into pursuant to this Agreement which relates to (x) the existence or terms

of this Agreement or any agreement or document entered into pursuant to this Agreement, or (y) any discussions or negotiations relating to this Agreement or any agreement or document entered into pursuant to this Agreement;

(ii) the Vendor shall treat as strictly confidential and not disclose or use any information relating to the Company or its Affiliates following Completion and any other information relating to the business, financial or other affairs (including future plans and targets) of the Purchaser or its Affiliates; and

(iii) the Purchaser shall treat as strictly confidential and not disclose or use any information relating to the business, financial or other affairs (including future plans and targets) of the Vendor or its Affiliates including, prior to Completion, the Company.

11.1.2 For the purpose of this Agreement, "**Confidential Information**" includes the information referred to in Clause 11.1.1 but does not include information which:

(i) is or becomes generally known to the public (other than by breach of this Agreement or any other obligation of confidentiality owed between the Parties);

(ii) is or becomes available to the receiving party other than as a result of a disclosure by a Person known by the receiving party to be bound by an obligation of secrecy to the disclosing party;

(iii) was lawfully in the possession of the receiving party prior to its disclosure by the disclosing party and which had not been obtained from the disclosing party on a confidential basis; or

(iv) is independently developed by the receiving party without reference to the Confidential Information.

Confidential Information includes without limitation all reports and notes containing or derived from such information and all reproductions (including electronic copies), counterparts, photocopies and translations thereof.

11.1.3 Clause 11.1.1 shall not prohibit disclosure or use of any information by a Party if and to the extent that:

(i) the disclosure or use is required by law or by any relevant stock exchange or regulatory or governmental body having jurisdiction over it or any of its Affiliates, wherever situated;

(ii) the disclosure or use is required for the purpose of any judicial, arbitration or other similar proceedings arising out of this Agreement or any agreement or document entered into pursuant to this Agreement;

(iii) the disclosure is required to be made to a Tax Authority in connection with the Taxation affairs of the receiving party or the disclosure is required for the purpose of preparing any statutory accounts of the receiving party;

(iv) the disclosure is made to the Affiliates of the receiving party, or to the officers, employees, agents and professional and other advisers (or any of them) of the receiving party or its Affiliates where such Person has a business-related need to have access to the Confidential Information to

participate, evaluate or assist in the transactions contemplated hereby provided that such Affiliates, officers, employees, agents and professional and other advisers comply with the provisions of this Clause 11.1 in respect of such information as if they were a party to this Agreement; or

(v) the disclosing party has given prior written approval to the disclosure or use,

provided that prior to disclosure or use of any information pursuant to Clauses 11.1.3(i), 11.1.3(ii) or 11.1.3(iii), the receiving party shall, to the extent permitted by law, promptly notify the disclosing party of such requirement with a view to providing that disclosing party with the opportunity to contest such disclosure or use or otherwise to agree the timing and content of such disclosure or use.

11.1.4 On Completion, the Vendor shall assign to the Purchaser, to the extent permitted by the terms of the relevant agreement, the benefit of any confidentiality agreements entered into by the Vendor in connection with the sale of the Equity Interest.

11.2 Announcements

Pending Completion, no Party may make any announcement or issue any circular in connection with the existence or the subject matter of this Agreement without the prior written consent of the other Party. This provision does not affect any announcement or circular required by law or any regulatory body or by the rules of any relevant stock exchange applicable to any Party (or any of its Affiliates), but the Party (or its Affiliate) with an obligation to make an announcement or to issue a circular shall consult with the other Party insofar as is reasonably practicable before it performs such obligation. For the avoidance of doubt, any announcement may only be made after Completion provided that such announcement is made subject to and in compliance with Clause 11.1.

11.3 Effectiveness

11.3.1 Subject to Clause 11.3.2, this Agreement shall become effective on the Approval Date in accordance with PRC law.

11.3.2 Clauses 1, 4, 5, 6.7, 7, 8, 9, 10 and 11 shall become effective on the date hereof.

11.4 Further Assurances

At any time after the date of this Agreement:

11.4.1 Each Party shall, and shall use its Reasonable Best Efforts to procure that any necessary third party shall, from time to time, execute such documents and do such acts and things as the other Party may reasonably require to give the other Party the full benefit of all the provisions of this Agreement; and

11.4.2 without prejudice to Clause 11.4.1, the Vendor shall execute such documents and do such acts and things as may be required by any Approval Authority to effect and complete the transfer of the Equity Interest to the Nominated Purchaser (including but not limited to executing an equity interest transfer agreement with the Nominated Purchaser, the substantive terms and conditions of which shall be identical to the terms and conditions of this Agreement).

11.5 Severability

If any provision of this Agreement is held to be invalid or unenforceable, then such provision shall (so far as it is invalid or unenforceable) be given no effect and shall be deemed not to be included in this Agreement but without invalidating any of the remaining provisions of this Agreement. The Parties shall then use all Reasonable Best Efforts to replace the invalid or unenforceable provisions by a valid and enforceable substitute provision the effect of which is as close as possible to the intended effect of the invalid or unenforceable provision.

11.6 Variation

No variation of this Agreement shall be valid or binding on the Parties unless made in writing and signed by or on behalf of each Party and approved by the Approval Authority.

11.7 Assignment

11.7.1 Neither Party shall be entitled to assign any of its rights, interests and/or obligations under this Agreement without the prior written approval of the other Party, provided that the Purchaser may assign some or all its rights, interests and/or obligations under this Agreement to one or more Affiliates, Member Firms or Affiliates of a Member Firm without the prior written approval of the Vendor, but any such assignment shall not release the Purchaser from its obligations hereunder.

11.7.2 The Vendor acknowledges that the Purchaser is a member of a worldwide organization of individual partnerships, limited liability partnerships and companies. In the course of fulfilling its obligations under this Agreement, the Purchaser may, at its discretion, draw on the resources of its Affiliates and other PricewaterhouseCoopers-related companies, including Member Firms. However, the performance of this Agreement is, and shall be, the obligation of the Purchaser, and the Vendor hereby agrees that it will not bring any claim, whether in contract, tort or otherwise, against any partner, principal or employee of the Purchaser, any PricewaterhouseCoopers-related company, including a Member Firm, or any partner, principal or employee of any PricewaterhouseCoopers-related company in respect of this Agreement; provided that the Vendor shall have the right to bring any and all claims, whether in contract, tort or otherwise against any Person who is the Nominated Purchaser or is an assignee of the Purchaser permitted by Clause 11.7.1. The provisions of this Clause 11.7.2 have been stipulated by the Purchaser expressly for the benefit of its partners, principals and employees, PricewaterhouseCoopers-related companies, including the Member Firms and their partners, principals and employees (together, the "**Beneficiaries**"). The Vendor hereby agrees that each of the Beneficiaries shall have the right to rely on this Clause 11.7.2 as if they were parties to this Agreement and will have the right (subject to the discretion of the relevant court) to a stay in proceedings if the Vendor brings any claim against any Beneficiary in breach of this Clause 11.7.2.

11.8 Costs

Subject to Clause 11.15, each Party shall bear its own costs, expenses and Taxation incurred in connection with the preparation, negotiation and completion of and the performance of its obligations under this Agreement.

11.9 Waiver

No failure or delay by any Party in exercising any right or remedy provided by law under this Agreement shall impair such right or remedy or operate or be construed as a waiver or variation of it or preclude its exercise at any subsequent time and no single or partial exercise of any such right or remedy shall preclude any other or further exercise of it or the exercise of any other right or remedy.

11.10 Languages

11.10.1 The Parties shall first execute the English language version of this Agreement and shall execute the Chinese version of this Agreement within five Business Days (or such later date as the Parties may agree in writing) from the date on which the English language version of this Agreement is executed. Notwithstanding the foregoing, the Chinese version of this Agreement shall be deemed to have been executed simultaneously on the date on which the English version is executed.

11.10.2 This Agreement shall become binding upon the Parties upon the execution of the English language version of this Agreement. Both the English version and, when executed by the Parties, the Chinese version, shall be equally valid and effective.

11.11 Copies and Counterparts

11.11.1 There exist three originals of this Agreement in each language. Each Party shall hold one original in each language.

11.11.2 This Agreement may be executed in any number of counterparts all of which taken together constitute one and the same instrument. Either Party may enter into this Agreement by executing any such counterpart.

11.12 Whole Agreement

11.12.1 This Agreement contains the whole agreement between the Vendor and the Purchaser relating to the subject matter of this Agreement at the date of this Agreement to the exclusion of any terms implied by law which may be excluded by contract and supersedes any previous written or oral agreement between the Vendor and the Purchaser in relation to the matters dealt with in this Agreement.

11.12.2 The Purchaser acknowledges that it has not been induced to enter into this Agreement by any representation, warranty or undertaking not expressly incorporated into this Agreement.

11.12.3 So far as permitted by law and except in the case of fraud, each of the Vendor and the Purchaser agrees and acknowledges that its only right and remedy in relation to any representation, warranty or undertaking made or given in connection with this Agreement shall be for breach of the terms of this Agreement to the exclusion of all other rights and remedies (including those in tort or arising under statute).

11.12.4 Notwithstanding anything to the contrary in this Agreement, the Purchaser acknowledges and agrees that its sole remedy for any and all breaches of the Vendor, prior to the Completion, is termination of this Agreement as permitted by the terms hereof, except for any claim arising from:

(i) breach of any obligation contained in Clause 4.5, 6.7, 11.1, 11.2 or 11.8; or

(ii) in the event of termination of this Agreement following the fulfilment or waiver in accordance with this Agreement of all of the conditions set forth in Clauses 4.1.1 through 4.1.4, inclusive, and Clauses 4.1.11 and 4.1.12, any breach of the Vendor's obligation to transfer the Equity Interest to the Purchaser pursuant to Clause 2.

11.12.5 Notwithstanding anything to the contrary in this Agreement, the Vendor acknowledges and agrees that its sole remedy for any and all breaches of the Purchaser, prior to the Completion, is termination of this Agreement as permitted by the terms hereof, except for any claim arising from:

(i) breach of any obligation contained in Clause 4.5, 6.7, 11.1, 11.2 or 11.8; or

(ii) in the event of termination of this Agreement following the fulfilment or waiver in accordance with this Agreement of all of the conditions set forth in Clauses 4.1.1 through 4.1.4, inclusive and Clauses 4.1.5 through 4.1.10, inclusive, any breach of the Purchaser's obligation to purchase the Equity Interest from the Vendor pursuant to Clause 2.

11.12.6 Notwithstanding anything to the contrary in this Agreement, if the US Agreement is terminated, neither Party shall have any continuing liability on their part under this Agreement, except for any claim arising from breach of any obligation contained in Clause 6.7 or 11.8.

11.13 Reasonableness

Each of the Vendor and the Purchaser confirms that it has received independent legal advice relating to all the matters provided for in this Agreement and agrees that the provisions of this Agreement are fair and reasonable.

11.14 Method of Payment

Wherever in this Agreement provision is made for the payment by one Party to the other, such payment shall be effected by crediting the amount of such payment in US$ for same day value the account specified by the payee to the payer (reasonably in advance and in sufficient detail to enable payment by telegraphic or other electronic means to be effected) on or before the due date for payment.

11.15 Fees and Taxes

The Purchaser shall be responsible for stamp duty, registration, transfer taxes and duties and their equivalents imposed with respect to this Agreement (excluding income or capital gains tax).

11.16 Interest

If the Vendor or the Purchaser defaults in the payment when due of any sum payable under this Agreement its liability shall be increased to include interest on such sum from the date when such payment is due until the date of actual payment (after as well as before judgment) at the base interest rate for one-year enterprise loans as published by the People's Bank of China on the due date for payment of the relevant sum. Such interest shall accrue from day to day and shall be compounded with monthly rests.

11.17 US Civil Proceedings

Notwithstanding anything in this Agreement to the contrary, the Transfer is subject to terms of the Procedures Order (as defined in the US Agreement) and the entry of the Approval Order (as defined in the US Agreement).

This Agreement is signed by the duly authorised representatives of the Parties on the date stated on the first page of this Agreement.

Signed by:

_____

For and on behalf of
BearingPoint, Inc.

Authorised representative
Name:

Signed by:

_____

For and on behalf of
PricewaterhouseCoopers (US) International LLC

Authorised representative
Name:

Exhibit D

Proposed Notice of CS Sale Approval Hearing

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	**Chapter 11 Case No.**
BEARINGPOINT, INC., et al.,	:	**09-10691 (REG)**
Debtors.	:	**(Jointly Administered)**

NOTICE OF (i) PROPOSED SALE OF CERTAIN OF THE DEBTORS' ASSETS FREE AND CLEAR OF LIENS, CLAIMS, AND ENCUMBRANCES, (ii) AUCTION AND (iii) SALE HEARING

PLEASE TAKE NOTICE that on April 17, 2009, BearingPoint, Inc. ("***BearingPoint***") and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "***Debtors***"), filed a motion (the "***CS Sale Motion***") with the United States Bankruptcy Court for the Southern District of New York (the "***Court***") seeking, among other things, (i) authority to sell assets, including, in whole or in part, BearingPoint's commercial services industry group and the contracts related thereto and 100% of the equity interests in BearingPoint Information Technologies (Shanghai) Limited, free and clear of all liens, claims, and encumbrances (the "***Sale***"), (ii) approval of certain procedures for the solicitation of bids and the conduct of an auction with respect to the Sale (the "***CS Bidding Procedures***") and (iii) scheduling of a hearing with the Court for approval of the Sale (the "***CS Sale Hearing***").

PLEASE TAKE FURTHER NOTICE that an auction (the "*CS Auction*") is currently scheduled to be conducted at the offices of Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 on May 27, 2009 at 10:00 a.m. (Eastern Time), at which time all prospective bidders may bid and participate pursuant to the terms of the CS Bidding Procedures. Any party who desires to make a bid must deliver the Required Bid Documents (as defined in the CS Bidding Procedures) as set forth in the CS Bidding Procedures by May 25, 2009. The CS Auction will continue until such time as the highest or otherwise best offer is determined. The Debtors may adopt rules for the CS Auction that will promote the goals of the CS Auction process and that are not inconsistent with any of the provisions of the CS Bidding Procedures. Only bidders who submit bids in accordance with the CS Bidding Procedures will be allowed to attend the CS Auction. A copy of the CS Sale Motion, which contains the CS Bidding Procedures, may be obtained by (a) contacting the attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, (Attn: Marcia Goldstein, Esq. Alfredo R. Pérez, Esq., and Joseph H. Smolinsky, Esq.), Telephone: (212) 310-8000; (b) accessing the Court's website at

http://www.nysb.uscourts.gov (please note that a PACER password is needed to access documents on the Court's website); (c) viewing the docket of these cases at the Clerk of the Court, United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004; or (d) accessing the public website maintained by the Debtors' court-appointed claims and noticing agent in these cases at **http://www.bearingpointinfo.com**.

PLEASE TAKE FURTHER NOTICE that the CS Sale Order, if approved, shall authorize the assumption and assignment of various executory contracts and unexpired leases. A separate notice will be provided to counterparties to executory contracts and unexpired leases with the Sellers.

PLEASE TAKE FURTHER NOTICE that the CS Sale Hearing is currently scheduled to be held on [**May 28, 2009] at [9] [a].m. (Eastern Time)** at the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, before the Honorable Robert E. Gerber, United States Bankruptcy Judge, to consider the Debtors' selection of the highest or best bid and the Sale. The CS Sale Hearing may be adjourned, from time to time, without further notice to creditors or parties in interest other than by announcement of the adjournment in open Court or on the Court's docket.

PLEASE TAKE FURTHER NOTICE OF THE FOLLOWING IMPORTANT OBJECTION DEADLINES. ALL OBJECTIONS MUST BE FILED AND SERVED IN ACCORDANCE WITH THE CS BIDDING PROCEDURES ORDER (as defined below).

- **The deadline for objections to the Sale is May 18, 2009 at 12:00 p.m. (Eastern Time).**

- **The deadline for objections to the Auction and selection of successful bidder must be interposed at the CS Sale Hearing.**

This notice is qualified in its entirety by any order approving the Bidding Procedures (the "***CS Bidding Procedures Order***"). All persons and entities are urged to read the Bidding Procedures Order, when entered, and the provisions thereof carefully. To the extent that this notice is inconsistent with the CS Bidding Procedures Order, the terms of the CS Bidding Procedures Order shall govern.

Dated: April __, 2009
New York, New York

Exhibit E

Contract Procedures

CONTRACT PROCEDURES

Set forth below are the procedures (the "***Contract Procedures***") to be employed in connection with the assumption and assignment of certain executory contracts and unexpired leases (the "***Contracts***") of BearingPoint, Inc. (together with its debtor subsidiaries (the "***Debtors***") and certain of its subsidiaries to the purchaser of any of the Debtors' CS Bid Assets.[1]

1. **Initial Assumption, Assignment and Cure Notice**.

As soon as practicable after entry of the CS Bidding Procedures Order, the Debtors shall:

(a) file under seal with this Court an assignment schedule setting forth the Contracts that may be assumed and assigned in connection with the CS Bid Assets; and

(b) serve on each counterparty to any executory contract or unexpired lease then designated as an Assigned Contract (as defined in the CS Stalking Horse Agreement) in accordance with section 4.3 of the CS Stalking Horse Agreement, by email, mail, facsimile or overnight delivery service, a notice of assumption, assignment and cure substantially in the form attached to the CS Bidding Procedures Motion as Exhibit F (the "***Contract Notice***"); and

(c) include in such Contract Notice (i) the title of the contract or lease to be assumed, (ii) the name of the counterparty to the contract or lease, (iii) any applicable cure amount (the "***Cure Costs***") required to be paid under the Assigned Contract, (iv) the identity of the assignee, and (v) the deadline by which any such contract or lease counterparty must object.

[1] All terms used but not defined herein shall have the meaning ascribed to such term in the Debtors' *Motion for Orders Pursuant to Sections 363(b), (f), and (m), 365 and 105(a) of the Bankruptcy Code and Bankruptcy Rules 2002, 6004, 6006, and 9014 for (i) Approval of Procedures in Connection with the Sale of Certain Commercial Services Group Assets and Related Assets Free and Clear of Liens, Claims, Encumbrances, and Other Interests, (ii) Authorization to Enter into a Stalking Horse Agreement in Connection Therewith, (iii) Authorizing the Debtors' Performance of Pre-Closing Covenants, (iv) Approval of the Payment of Stalking Horse Protections, (v) Approval of the Stalking Horse Agreement, (vi) Authorization to Sell Certain of the Debtors' Assets, (vii) Approval of the Form and Manner of Notice of Sale of Assets; (viii) the Setting of Related Auction and Hearing Dates, and (ix) Approval of Procedures Related to Assumption and Assignment of Executory Contracts and Unexpired Leases and the Form and Manner Thereof.*

The Debtor shall forward the Affidavit of Service with respect to service of the Contract Notices to the Buyer's counsel within two (2) business days of mailing.

2. **Subsequent Assumption, Assignment, and Cure Notices**.

To the extent any Assigned Contracts are designated for assignment (i) in accordance with section 1.5 of the CS Stalking Horse Agreement and (ii) after the date of the Contract Notice described above, the Debtors shall send a subsequent Contract Notice to each counterparty to such Assigned Contract, by email, mail, facsimile or overnight delivery service, which shall include a detailed description for that particular Additional Assigned Contract of the Contract Defaults and Cure Costs, and which notice shall be sent as soon as practicable following such addition.

The Debtor shall forward the Affidavit of Service with respect to service of any subsequent Contract Notices to the Buyer's counsel within two (2) business days of mailing.

3. **Objections to Assumption and Assignment**.

All objections to the assumption and assignment of Assigned Contracts shall be filed with the Court and be served so as to be received by the Objection Notice Parties no later than ten (10) days following service of the Contract Notice (the "***Contract Objection Deadline***").

4. **Objections to Contract Defaults and Cure Costs**.

All objections to the proposed Cure Costs and any assertion of defaults or other obligations for an Assigned Contract shall be filed with the Court and be served so as to be received by the Objection Notice Parties no later than the Contract Objection Deadline. If a timely objection is received and such objection cannot otherwise be resolved by the parties, the Court may hear such objection at a later date set by the Court. The pendency of a dispute relating to Cure Costs will not prevent or delay the assumption and assignment of any contracts designated as an Assigned Contract at Closing if the Buyer consents to such assumption and assignment notwithstanding the pendency of such dispute.

5. **Effect of Failure to Object**.

Any counterparty to an Assigned Contract shall timely file and serve on the Objection Notice Parties any objections to: (i) the proposed assumption and sublease or assumption and assignment to the Buyer on the grounds that a default exists and is not proposed to be cured or on any other grounds; and/or (ii) if applicable, the proposed Cure Costs. If no objection has been timely received from a counterparty to an Assigned Contract by the applicable deadline, then:

(a) the counterparty to the Assigned Contract shall be deemed to have consented to the assumption and sublease or assumption and assignment of the Assigned Contract to the Buyer and shall be forever barred from asserting any objection with regard to such assumption or assignment;

(b) the counterparty to the Assigned Contract shall be deemed to have consented to the Cure Costs set forth in the Contract Notice which shall be controlling, notwithstanding anything to the contrary in any Assigned Contract, or any other document, and the counterparty to an Assigned Contract shall be forever barred from asserting any other claims related to such Assigned Contract against the Debtors or the Buyer, or the property of any of them.

Exhibit F

Contract Notice

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	**Chapter 11 Case No.**
BEARINGPOINT, INC., et al.,	:	**09 - 10691 (REG)**
Debtors.	:	**(Jointly Administered)**

NOTICE OF PROPOSED ASSUMPTION AND ASSIGNMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES IN CONNECTION WITH SALE OF COMMERCIAL SERVICE GROUP ASSETS

PLEASE TAKE NOTICE that on April 17, 2009, BearingPoint, Inc. and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "***Debtors***"), filed their *Debtors' Motion for Orders Pursuant to Sections 363(b), (f), and (m), 365 and 105(a) of the Bankruptcy Code and Bankruptcy Rules 2002, 6004, 6006, and 9014 for (i) Approval of Procedures in Connection With the Sale of Certain Commercial Services Group Assets and Related Assets Free and Clear of Liens, Claims, Encumbrances, and Other Interests, (ii) Authorization to Enter into a Stalking Horse Agreement in Connection Therewith, (iii) Authorization to Comply with Pre-Closing Covenants, (iv) Approval of the Payment of Stalking Horse Protections, (v) Approval of Asset Purchase Agreement, (vi) Authorization to Sell Certain of the Debtors' Assets, (vii) Approval of the Form and Manner of Notice of Sale of Assets; (viii) the Setting of Related Auction and Hearing Dates, and (ix) Approval of Procedures Related to Assumption and Assignment of Executory Contracts and Unexpired Leases and the Form and Manner Thereof* [Docket No. [ ]].

PLEASE TAKE FURTHER NOTICE that on April [__], 2009, the United States Bankruptcy Court for the Southern District of New York (the "***Bankruptcy Court***") entered an order (the "***Bid Procedures Order***"), a copy of which can be obtained at www.bearingpointinfo.com, approving, among other things, procedures for the sale of the Debtors' assets, the "stalking horse agreement" (the "***Stalking Horse Agreement***") with PricewaterhouseCoopers LLP ("***PwC***," or the "***Stalking Horse Bidder***"), and the assumption and assignment of executory contracts and unexpired leases.

PLEASE TAKE FURTHER NOTICE that, upon closing of the sale of certain of the Debtors' assets, the Debtors may assume and assign to PwC the executory contracts (collectively, the "***Contracts***") and unexpired leases (collectively, the "***Leases***") set forth in Exhibit A annexed hereto.

PLEASE TAKE FURTHER NOTICE that the cure amount due with respect to each Contract and Lease is set forth in Exhibit A.[1]

PLEASE TAKE FURTHER NOTICE that any objections to the assumption and/or assignment of any Contract or Lease identified in this notice, including to the cure amount set forth in the exhibits to this notice, must be in writing, filed with the Bankruptcy Court, and be actually received by the Objection Notice Parties (as defined below) in accordance with the Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, dated March 5, 2009 (the "***Case Management Order #2***") [Docket No. 117] no later than May [___], 2009 (the "***Assignment and Cure Objection Deadline***"), and must set forth a specific default under the Contract or Lease and claim a specific monetary amount that differs from the amount, if any, specified by the Debtors in the Notice of Assignment of Cure. Other than the cure amounts listed on Exhibit A, the Debtors are not aware of any amounts due and owing under the Contracts or Leases. If any party believes that any additional amounts are due and owing under any Contracts or Leases such party must assert such claim in accordance with the procedures set forth above by the Assignment and Cure Objection Deadline or be forever barred from asserting such claim.

PLEASE TAKE FURTHER NOTICE that each non-Debtor party to any Contract or Lease that does not timely file an objection by the Assignment and Cure Objection Deadline shall be forever barred from objecting to assignment and assumption of the Contract or Lease and/or the cure information set forth in Exhibit A, including, without limitation, the right to assert any additional cure or other amounts with respect to the Contract or Lease arising or relating to any period prior to such assumption. The Debtors are not aware of any defaults under any Contracts or Leases, other than defaults that will be cured by cure amounts, if any, set forth on the exhibits hereto. If any non-Debtor party fails to raise a timely objection, such non-Debtor party shall be barred from raising such defaults against any person or entity and shall be deemed to have waived such default for all purposes.

PLEASE TAKE FURTHER NOTICE that the Objection Notice Parties are: (i) Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, (Attn: Alfredo R. Pérez, Esq., Joseph H. Smolinsky, Esq., and Damon P. Meyer, Esq.), as counsel to the Debtors, (ii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall St., 21st Floor, New York, New York 10004 (Attn: Serene Nakano, Esq.), (iii) Paul, Hastings, Janofsky & Walker LLP, Park Avenue Tower, 75 East 55th Street, First Floor, New York, New York 10022 (Attn: Luc Despins, Esq. and Leslie A. Plaskon, Esq.), as counsel for Wells Fargo Bank, N.A., the administrative agent for the Debtors' prepetition secured lenders, (iv) Bingham McCutchen LLP, 299 Park Avenue, New York, New York 10022 (Attn: Jeffrey Sabin, Esq., Neil W. Townsend, Esq. and Sabin Willett, Esq.), as counsel for the Official Committee of Unsecured Creditors appointed in these chapter 11 cases, (v) Wilmer Cutler

[1] [1] The cure amount noted on Exhibit A is the amount owed as of [DATE], 2009. To the extent such amount is reduced by payments made after [DATE], 2009, the cure amount will be reduced by the amount of such payments.

Pickering Hale & Dorr LLP, 399 Park Avenue, New York, New York, 10022 (Attn: Andrew N. Goldman, Esq.) and Wilmer Cutler Pickering Hale and Dorr LLP, 60 State Street, Boston, Massachusetts 02109 (Attn: Mark Borden, Esq.), as counsel to PwC, and (vi) all parties on the Master Service List pursuant to the Case Management Order #2.

PLEASE TAKE FURTHER NOTICE that, if no objections are received by the above deadline, the assumption and assignment of the Leases and the Contracts shall be deemed authorized and the cure amounts set forth in Exhibit A shall be binding upon the non-debtor party to the Lease or Contract for all purposes and will constitute a final determination of total cure amounts required to be paid by the Debtors in connection with the assumption and assignment of the Lease or Contract. Counsel for the Debtors may then submit to the Bankruptcy Court a certificate of no objection and a form of order granting the requested assumption and assignment of the Leases and Contracts.

PLEASE TAKE FURTHER NOTICE that if a timely objection is received and such objection cannot otherwise be resolved by the parties, the Bankruptcy Court may hear such objection at a later date set by the Court.

PLEASE TAKE FURTHER NOTICE that executory contracts or unexpired leases may be added or subtracted to or from Exhibit A prior to the effective date of the assumption and assignment, provided that any objection deadlines shall be adjusted with respect to any Contracts or Leases added to Exhibit A, such that the minimum objection periods provided for under the Bid Procedures Order shall apply to the newly added Contracts or Leases.

Dated: May [___], 2009
New York, New York

Exhibit A

Contracts and Leases to be Assumed and Assigned by the Successful Purchaser

Contract Title	Contract Counter Party	Name of Assignee	Cure Amount

Exhibit G

Cited Orders

WEIL, GOTSHAL & MANGES LLP
Attorneys for Debtors and
Debtors in Possession
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Judy G.Z. Liu, Esq. (JL 6449)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11 Case No.
ADELPHIA BUSINESS SOLUTIONS, INC., *et al.*,	:	02-11389 (REG)
Debtors.	:	(Jointly Administered)

ORDER (A) AUTHORIZING AND SCHEDULING AN AUCTION FOR THE SALE OF CERTAIN ASSETS RELATED TO DEBTOR'S CLOSED MARKETS, (B) APPROVING THE TERMS AND CONDITIONS OF SUCH AUCTION AND BREAK-UP FEE, (C) APPROVING FORM AND MANNER OF NOTICE OF THE (i) AUCTION AND SALE HEARING AND (ii) PROPOSED ASSUMPTION AND ASSIGNMENT OF CERTAIN EXECUTORY CONTRACTS, AND (D) ESTABLISHING DATE AND TIME FOR HEARING TO CONSIDER APPROVAL OF PROPOSED SALE

Upon the motion, dated November 25, 2002 (the "Motion"), of Adelphia Business Solutions Operations, Inc., as debtor and debtor in possession ("ABSO" or the "Debtor"), for orders (i) authorizing, pursuant to sections 105(a), 363(b) and (f), 365(a) and 1146(c) of the Bankruptcy Code, ABSO to conduct an auction sale (the "Auction") of certain assets related to the Closed Markets, including the Sale Assets and the Assumed Contracts, as set forth in the proposed Sale Agreement, (ii) scheduling a date for the Auction, (iii) approving, pursuant to Bankruptcy Rule 6004(f)(1), the terms and

conditions of the Auction, including bidding procedures and the Break-Up Fee (the "Bidding Procedures"), (iv) authorizing, pursuant to Bankruptcy Rule 2002, the form and manner of notice for the Auction and for notifying contract parties of the assumption and assignment to Gateway of the Assumed Contracts, (v) scheduling a date and time for a hearing to consider approval of the proposed sale resulting from the Auction (the "Sale Hearing"), (vi) establishing, pursuant to sections 105(a) and 365 of the Bankruptcy Code, cure amounts, if any, with respect to the Assumed Contracts, (vii) authorizing ABSO to assume and assign to the successful bidder the Assumed Contracts, (viii) approving the Agreement and the escrow arrangements, to be effective upon a Closing of the Sale Transaction, and (ix) granting other relief related to all of the foregoing; and a hearing having been held (the "Procedures Hearing") in respect of the Debtor's request for an order granting the relief requested in clauses (i) –(v) above (the "Preliminary Relief"); and it appearing that notice of the hearing has been provided to (i) the Office of the United States Trustee for the Southern District of New York, (ii) the attorneys for the Debtor's postpetition lender, (iii) the attorneys for the statutory committee of unsecured creditors, (iv) the attorneys for Adelphia Communications Corporation ("ACC"), (v) the attorneys for the Ad Hoc Committee of 12¼% bondholders, (vi) all nondebtor contract parties to the Assumed Contracts, (vii) all appropriate federal, state and local taxing authorities, and (viii) all parties having filed a notice of appearance in the Debtors' chapter 11 cases pursuant to Rule 2002 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"); and it appearing that such notice constitutes good and sufficient notice of the Motion and Preliminary Relief and that no other or further notice need be provided; and upon the Motion and the record of the Procedures Hearing and all

other proceedings had before the Court; and it appearing that an order granting the Preliminary Relief is in the best interests of the Debtor and other parties in interest; and it appearing that the Court has jurisdiction over this matter; and after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED that pursuant to Bankruptcy Rule 6004(f)(1), the Debtor is authorized to conduct the Auction of the Sale Assets and Assumed Contracts pertaining to the Closed Markets at the offices of Weil, Gotshal & Manges, LLP, 767 Fifth Avenue, New York, New York 10153 on January 6, 2003 at 10:00 a.m. (EST); and it is further

ORDERED that the Auction shall be conducted on the following terms and conditions (the "Auction Terms"):

- Initial bids for the Sale Assets must (a) be in writing; (b) at a minimum, exceed the sum of (i) the Purchase Price and the Aggregate Burn Reimbursement Amount plus (ii) the Minimum Overbid Amount (collectively, the "Minimum Bid"); (c) be received by (i) the attorneys for the Debtors, Weil, Gotshal & Manges LLP ("WG&M"), 767 Fifth Avenue, New York, New York 10153 (Attn: Judy G. Z. Liu, Esq.), (ii) the attorneys for the Debtor's postpetition lender, Jenkens & Glichrist Parker Chapin, LLP, the Chrysler Building, 405 Lexington Avenue, New York, New York 10174 (Attn: Hollace T. Cohen, Esq. and Jennifer Saffer, Esq.); (iii) the attorneys for the statutory committee of unsecured creditors, Kramer Levin Naftalis & Frankel, 919 Third Avenue, New York, New York 10022 (Attn: Mitchell A. Seider, Esq.); (iv) the attorneys for an ad hoc committee of holders of 12¼% bonds issued by Adelphia Business Solutions, Inc., Akin, Gump, Strauss, Hauer & Feld, LLP, 590 Madison Avenue, New York, New York 10022 (Attn: Ira S. Dizengoff, Esq. and Philip C. Dublin, Esq.), by no later than 5:00 p.m. (EST) on January 2, 2003 (the "Bid Deadline"). Parties that do not submit written bids by the Bid Deadline reflecting at least the Minimum Bid will not be permitted to participate at the Auction. Bids must be accompanied by an earnest money deposit equal to the amount of the Aggregate

Burn Reimbursement Amount,[1] the Earnest Money Deposit, and the Minimum Overbid Amount (collectively, the "Bid Deposit Amount").

- ABSO will only entertain bids that are on the same terms and conditions as those terms set forth in the Agreement and the documents set forth as exhibits thereto (and this Order).

- All bids must constitute a good faith, bona fide offer to purchase the Sale Assets for cash only (and the assumption of the Assumed Liabilities), and shall not be conditioned on obtaining financing and/or the outcome of due diligence by the bidder.

- All bids are irrevocable until the earlier to occur of: (i) the Closing, or (ii) thirty (30) days following the last date of the Auction (as the same may be adjourned).

- As a condition to making a competing bid, any competing bidder must provide the Debtor, on or before the Bid Deadline, with sufficient and adequate information to demonstrate, to the satisfaction of the Debtor, that such competing bidder (i) has the financial wherewithal and ability to consummate the Sale Transaction, and (ii) can provide all nondebtor contracting parties to the Assumed Contracts with adequate assurance of future performance as contemplated by section 365 of the Bankruptcy Code.

- The Debtor shall, after the Bid Deadline and prior to the Auction, evaluate all bids received, including Gateway's bid, and determine which bid reflects the highest or best offer for the Sale Assets (the "Pre-Auction Successful Bid"). The Debtor shall announce such determination at the outset of the Auction.

- Subsequent bids (after taking into account the Minimum Bid) at the Auction shall be made in increments of at least $25,000.00.

- Except as otherwise provided in a written offer that has been accepted by the Debtor, subject to satisfaction or waiver of the conditions to Closing set forth in the Agreement, the Closing shall take place at the offices of Weil, Gotshal & Manges LLP, promptly following entry of an order by the Court, substantially in the form

[1] Solely for the purpose of calculating the Bid Deposit Amount, interested bidders should assume that the Aggregate Burn Reimbursement Amount is $800,000.

annexed as Exhibit "D" to the Motion authorizing the sale of the Closed Markets to the Successful Bidder.

- The purchase price less the Bid Deposit Amount shall be paid by the Successful Bidder (if Gateway is not the Successful Bidder) by wire transfer at Closing. If for any reason the Successful Bidder fails to consummate the Sale Transaction, or any part thereof, the offeror of the second highest or best bid at the Auction for the Sale Assets will automatically be deemed to have submitted the highest or best bid. To the extent such offeror and the Debtor consent, the Debtor and such offeror are authorized to effect the Sale Transaction as soon as is commercially reasonable without further order of the Court.

- All bids for the purchase of the Sale Assets shall be subject to approval of the Court.

- The Debtor, in its sole discretion, may reject any bid not in conformity with these Bidding Procedures, the requirements of the Bankruptcy Code, the Bankruptcy Rules or the Local Bankruptcy Rules of the Court, or contrary to the best interests of the Debtor and parties in interest.

- No bids shall be considered by the Court unless a party submitted a competing bid in accordance with the Bidding Procedures and participated in the Auction.

- The Debtor reserves the right to change the location of the Auction and/or adjourn the Auction by announcing such adjournment at the Auction.

- Any sale shall be subject to the Senior DIP Lender's consent. The Senior DIP Lender reserves all of its rights with respect to any sale, including, without limitation, its right not to consent to any sale, to condition such consent, and to object to any sale.

- Such other terms and conditions as may be announced by the Debtor at the outset of the Auction, provided, however, that such terms and conditions are not inconsistent with the terms of the Motion and this Order. To the extent that there is any ambiguity as to what terms apply, the Motion and this Procedures Order shall control.

ORDERED that pursuant to section 363(b) of title 11 of the United States Code (the "Bankruptcy Code"), the Debtor is authorized to pay to Gateway a Break-Up

Fee in the amount of $267,500 (the "Break-Up Fee"), plus reimbursement for the Aggregate Burn Reimbursement Amount actually paid by Gateway, in the event that the Court approves an alternative transaction and such alternative transaction actually closes; and it is further

ORDERED that pursuant to Bankruptcy Rule 2002, notice of the proposed Sale Transaction, Auction and Sale Hearing shall be given by overnight delivery in the form annexed to the Sale Motion at Exhibit "E," on or prior to December 20, 2002, to (i) the United States Trustee, (ii) the attorneys for the Debtor's postpetition lender, (iii) the attorneys for the Creditors' Committee, (iv) the attorneys for an ad hoc committee of 12¼% bondholders, (v) the attorneys for Adelphia Communications Corporation, (vi) all nondebtor contracting parties with respect to the Assumed Contracts, (vii) all parties who have made written expressions of interest in acquiring the Sale Assets within six (6) months prior to the date of this Order, (viii) all appropriate federal, state and local taxing authorities, (ix) all known persons holding a lien on any of the Sale Assets, (x) all parties having filed a notice of appearance in the Debtor's chapter 11 case pursuant to Bankruptcy Rule 2002, shall constitute good and sufficient notice of the Sale Transaction, Auction, and Sale Hearing; and it is further

ORDERED that pursuant to Bankruptcy Rule 2002(1), the Debtor is authorized to publish, at least seven (7) days prior to the Auction, a notice of the Sale Transaction, Auction and Sale Hearing, once, in the form annexed to the Sale Motion at Exhibit "E," in the national editions of the New York Times and the Wall Street Journal; and it is further

ORDERED that pursuant to Bankruptcy Rule 2002(a)(2), (a) the Sale Hearing shall be held on January 7, 2002, before the United States Bankruptcy Court, Honorable Robert E. Gerber at 2:00 p.m. (EST), and (b) objections to approval of the relief requested in the Sale Motion (other than the Preliminary Relief provided herein), if any, shall be in writing, shall state the name of the objecting party, shall state with particularity the reasons and basis for the objection, and shall be filed with the Court and served upon (i) the attorneys for the Debtor, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Judy G. Z. Liu, Esq.); (ii) the attorneys for the Debtor's postpetition lender, Jenkens & Glichrist Parker Chapin, LLP, the Chrysler Building, 405 Lexington Avenue, New York, New York 10174 (Attn: Hollace T. Cohen, Esq. and Jennifer Saffer, Esq.); (iii) the attorneys for the statutory committee of unsecured creditors, Kramer Levin Naftalis & Frankel, 919 Third Avenue, New York, New York 10022 (Attn: Mitchell A. Seider, Esq.); (iv) the attorneys for an ad hoc committee of holders of 12¼% bonds issued by Adelphia Business Solutions, Inc., Akin, Gump, Strauss, Hauer & Feld, LLP, 590 Madison Avenue, New York, New York 10022 (Attn: Ira S. Dizengoff, Esq. and Philip C. Dublin, Esq.); (v) the attorneys for Gateway, Inc., Purcell & Scott, Co., L.P.A., 6035 Memorial Drive, Dublin, Ohio 43017 (Attn: David W. Babner, Esq.); and (vi) the Office of the United States Trustee, 33 Whitehall Street, 21st floor, New York, New York 10004 (Attn: Tracy H. Davis, Esq.), so as to be actually received by such persons no later than January 3, 2002 at 12:00 noon (EST).

Dated: New York, New York
December ***16***, 2002

S/ Robert E. Gerber
HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11 Case No.
ADELPHIA BUSINESS SOLUTIONS, INC., *et al.*,	:	02-11389 (REG)
Debtors.	:	(Jointly Administered)

ORDER (A) AUTHORIZING AND SCHEDULING AN AUCTION FOR THE SALE OF CERTAIN ASSETS RELATED TO THE DETROIT MARKET, (B) APPROVING THE TERMS AND CONDITIONS OF SUCH AUCTION, INCLUDING BREAK-UP FEE, (C) APPROVING FORM AND MANNER OF NOTICE OF THE (i) AUCTION AND SALE HEARING AND (ii) PROPOSED ASSUMPTION AND ASSIGNMENT OF CERTAIN EXECUTORY CONTRACTS, AND (D) ESTABLISHING DATE AND TIME FOR HEARING TO CONSIDER APPROVAL OF PROPOSED SALE

Upon the motion, dated January 10, 2003 (the "Motion"), of Adelphia Business Solutions Operations, Inc., as debtor and debtor in possession ("ABSO" or the "Debtor"), filed with this Court requesting orders (i) authorizing ABSO, pursuant to sections 105(a), 363(b) and (f), 365(a), and 1146(c) of the Bankruptcy Code, to conduct an auction sale (the "Auction") of certain assets related to the Detroit Market,[1] including the Sale Assets and the Assumed Contracts, as set forth in the proposed Sale Agreement, (ii) scheduling a date for the Auction, (iii) approving, pursuant to Bankruptcy Rule 6004(f)(1), the terms and conditions of the Auction, including bidding procedures and a Break-Up Fee (the "Bidding Procedures"), (iv) authorizing, pursuant to Bankruptcy Rule

[1] Unless otherwise defined herein, capitalized terms shall have the meanings ascribed to them in the Motion.

2002, the form and manner of notice for the Auction and for notifying contract parties of the assumption and assignment to GVC of the Assumed Contracts, (v) scheduling a date and time for a hearing to consider approval of the proposed sale resulting from the Auction (the "Sale Hearing"), (vi) establishing, pursuant to sections 105(a) and 365 of the Bankruptcy Code, Cure Amounts, if any, with respect to the Assumed Contracts, (vii) authorizing ABSO to assume and assign to the Successful Bidder the Assumed Contracts, (viii) approving the Agreement and the escrow arrangements, to be effective upon a Closing of the Sale Transaction, and (ix) granting other relief related to all of the foregoing; and a hearing having been held (the "Procedures Hearing") in respect of the Debtor's request for an order granting the relief requested in clauses (i) –(v) above (the "Preliminary Relief"); and it appearing that notice of the hearing has been provided to (i) the Office of the United States Trustee for the Southern District of New York, (ii) the attorneys for the Debtor's postpetition lender, (iii) the attorneys for the statutory committee of unsecured creditors, (iv) the attorneys for Adelphia Communications Corporation ("ACC"), (v) the attorneys for the Ad Hoc Committee of 12¼% bondholders, (vi) all nondebtor contract parties to the Assumed Contracts, (vii) all appropriate federal, state and local taxing authorities, and (viii) all parties having filed a notice of appearance in the Debtors' chapter 11 cases pursuant to Rule 2002 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"); and it appearing that such notice constitutes good and sufficient notice of the Motion and Preliminary Relief and that no other or further notice need be provided; and upon the Motion and the record of the Procedures Hearing and all other proceedings had before the Court; and it appearing that an order granting the Preliminary Relief is in the best interests of the

Debtor and other parties in interest; and it appearing that the Court has jurisdiction over this matter; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that pursuant to Bankruptcy Rule 6004(f)(1), the Debtor is authorized to conduct the Auction of the Sale Assets and Assumed Contracts pertaining to the Detroit Market at the offices of Weil, Gotshal & Manges, LLP, 767 Fifth Avenue, New York, New York 10153 on February 5, 2003 at 10:00 a.m. (EST); and it is further

ORDERED that the Auction shall be conducted on the following terms and conditions (the "Auction Terms"):

- Initial bids for the Sale Assets must (a) be in writing; (b) at a minimum, exceed the sum of (i) the Purchase Price plus (ii) the Minimum Overbid Amount (collectively, the "Minimum Bid"); (c) be received by (i) the attorneys for the Debtors, Weil, Gotshal & Manges LLP ("WG&M"), 767 Fifth Avenue, New York, New York 10153 (Attn: Judy G. Z. Liu, Esq.), (ii) the attorneys for the Debtor's postpetition lender, Jenkens & Glichrist Parker Chapin, LLP, the Chrysler Building, 405 Lexington Avenue, New York, New York 10174 (Attn: Hollace T. Cohen, Esq. and Jennifer Saffer, Esq.); (iii) the attorneys for the statutory committee of unsecured creditors, Kramer Levin Naftalis & Frankel, 919 Third Avenue, New York, New York 10022 (Attn: Mitchell A. Seider, Esq.); (iv) the attorneys for an ad hoc committee of holders of 12¼% bonds issued by Adelphia Business Solutions, Inc., Akin, Gump, Strauss, Hauer & Feld, LLP, 590 Madison Avenue, New York, New York 10022 (Attn: Ira S. Dizengoff, Esq. and Philip C. Dublin, Esq.), by no later than 5:00 p.m. (EST) on January 28, 2003 (the "Bid Deadline"). Parties that do not submit written bids by the Bid Deadline reflecting at least the Minimum Bid will not be permitted to participate at the Auction. Bids must be accompanied by an earnest money deposit equal to the amount of the Aggregate Burn Amount,[2] the Earnest Money Deposit, and the Minimum Overbid Amount (collectively, the "Bid Deposit Amount").

[2] Solely for the purpose of calculating the Bid Deposit Amount, interested bidders should assume that the Aggregate Burn Amount is $420,000.

- ABSO will only entertain bids that are on the same terms (or better) and conditions as those terms set forth in the Agreement and the documents set forth as exhibits thereto (and this Order).

- All bids must constitute a good faith, bona fide offer to purchase the Sale Assets for cash only (and the assumption of the Assumed Liabilities), and shall not be conditioned on obtaining financing and/or the outcome of due diligence by the bidder.

- All bids are irrevocable until the earlier to occur of: (i) the Closing, or (ii) thirty (30) days following the last date of the Auction (as the same may be adjourned).

- As a condition to making a competing bid, any competing bidder must provide the Debtor, on or before the Bid Deadline, with sufficient and adequate information to demonstrate, to the satisfaction of the Debtor, that such competing bidder (i) has the financial wherewithal and ability to consummate the Sale Transaction, and (ii) can provide all nondebtor contracting parties to the Assumed Contracts with adequate assurance of future performance as contemplated by section 365 of the Bankruptcy Code.

- The Debtor shall, after the Bid Deadline and prior to the Auction, evaluate all bids received, including GVC's bid, and determine which bid reflects the highest or best offer for the Sale Assets (the "Pre-Auction Successful Bid"). The Debtor shall announce such determination at the outset of the Auction.

- Subsequent bids (after taking into account the Minimum Bid) at the Auction shall be made in increments of at least $25,000.00.

- Except as otherwise provided in a written offer that has been accepted by the Debtor, subject to satisfaction or waiver of the conditions to Closing set forth in the Agreement, the Closing shall take place at the offices of Weil, Gotshal & Manges LLP, promptly following entry of an order by the Court, substantially in the form annexed as Exhibit "D" to the Motion authorizing the sale of the assets related to the Detroit Market to the Successful Bidder.

- The purchase price less the Bid Deposit Amount shall be paid by the Successful Bidder (if GVC is not the Successful Bidder) by wire transfer at Closing. If for any reason the Successful Bidder fails to consummate the Sale Transaction, or any part thereof, the offeror of the second highest or best bid at the Auction for the Sale Assets will automatically be deemed to have submitted the highest

or best bid. To the extent such offeror and the Debtor consent, the Debtor and such offeror are authorized to effect the Sale Transaction as soon as is commercially reasonable without further order of the Court.

- All bids for the purchase of the Sale Assets shall be subject to approval of the Court.

- The Debtor, in its sole discretion, may reject any bid not in conformity with these Bidding Procedures, the requirements of the Bankruptcy Code, the Bankruptcy Rules, or the Local Bankruptcy Rules of the Court, or contrary to the best interests of the Debtor and parties in interest.

- No bids shall be considered by the Court unless a party submitted a competing bid in accordance with the Bidding Procedures and participated in the Auction.

- The Debtor reserves the right to change the location of the Auction and/or adjourn the Auction by announcing such adjournment at the Auction.

- The Senior DIP Lender reserves all of its rights with respect to any sale, including, without limitation, its right not to consent to any sale, to condition such consent, and to object to any sale.

- Such other terms and conditions as may be announced by the Debtor at the outset of the Auction, provided, however, that such terms and conditions are not inconsistent with the terms of the Motion and this Order. To the extent that there is any ambiguity as to what terms apply, the Motion and this Procedures Order shall control.

ORDERED that pursuant to section 363(b) of the Bankruptcy Code, the Debtor is authorized to pay to GVC a Break-Up Fee in the amount of $50,000, plus costs and expenses incurred by GVC (not to exceed $30,000), in the event that the Court approves an alternative transaction and such alternative transaction actually closes; and it is further

ORDERED that pursuant to Bankruptcy Rule 2002, notice of the proposed Sale Transaction, Auction, and Sale Hearing shall be given in the form annexed to the

Sale Motion at Exhibit "E," on or prior to January 24, 2003, to (i) the United States Trustee, (ii) the attorneys for the Debtor's postpetition lender, (iii) the attorneys for the Creditors' Committee, (iv) the attorneys for an ad hoc committee of 12¼% bondholders, (v) the attorneys for Adelphia Communications Corporation, (vi) all nondebtor contracting parties with respect to the Assumed Contracts, (vii) all parties who have made written expressions of interest in acquiring the Sale Assets within six (6) months prior to the date of this Order, (viii) all appropriate federal, state and local taxing authorities, (ix) all known persons holding a lien on any of the Sale Assets, and (x) all parties having filed a notice of appearance in the Debtor's chapter 11 case pursuant to Bankruptcy Rule 2002, shall constitute good and sufficient notice of the Sale Transaction, Auction, and Sale Hearing; and it is further

ORDERED that pursuant to Bankruptcy Rule 2002(1), the Debtor is authorized to publish once, at least seven (7) days prior to the Auction, a notice of the Sale Transaction, Auction, and Sale Hearing, substantially in the form annexed to the Sale Motion at Exhibit "E," in the national editions of each of the New York Times and the Wall Street Journal; and it is further

ORDERED that pursuant to Bankruptcy Rule 2002(a)(2), (a) the Sale Hearing shall be held on February 6, 2003, before the United States Bankruptcy Court, Honorable Robert E. Gerber at 9:45 a.m. (EST), and (b) objections to approval of the relief requested in the Sale Motion (other than the Preliminary Relief provided herein), if any, shall be in writing, shall state the name of the objecting party, shall state with particularity the reasons and basis for the objection, and shall be filed with the Court and served upon (i) the attorneys for the Debtor, Weil, Gotshal & Manges LLP, 767 Fifth

Avenue, New York, New York 10153 (Attn: Judy G. Z. Liu, Esq.); (ii) the attorneys for the Debtor's postpetition lender, Jenkens & Glichrist Parker Chapin, LLP, the Chrysler Building, 405 Lexington Avenue, New York, New York 10174 (Attn: Hollace T. Cohen, Esq. and Jennifer Saffer, Esq.); (iii) the attorneys for the statutory committee of unsecured creditors, Kramer Levin Naftalis & Frankel, 919 Third Avenue, New York, New York 10022 (Attn: Mitchell A. Seider, Esq.); (iv) the attorneys for an ad hoc committee of holders of 12¼% bonds issued by Adelphia Business Solutions, Inc., Akin, Gump, Strauss, Hauer & Feld, LLP, 590 Madison Avenue, New York, New York 10022 (Attn: Ira S. Dizengoff, Esq. and Philip C. Dublin, Esq.); (v) Global Visions Communications, Southfield Tech Center, 21355 Melrose Avenue, Suite D, Southfield, Michigan 48075 (Attn: Scott Aschenbrenner); and (vi) the Office of the United States Trustee, 33 Whitehall Street, 21st floor, New York, New York 10004 (Attn: Tracy H. Davis, Esq.), so as to be actually received by such persons no later than January 31, 2003 at 12:00 noon (EST).

Dated: New York, New York
January 23, 2003

S/Robert E. Gerber
HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	)	Chapter 11
	)	
BALLY TOTAL FITNESS OF GREATER NEW YORK, INC., et al.,	)	Case No. 07-12395 (BRL)
	)	
Debtors.	)	Jointly Administered
	)	

ORDER (A) AUTHORIZING THE DEBTORS TO ENTER INTO THE INVESTMENT AGREEMENT AND THE NEW RESTRUCTURING SUPPORT AGREEMENT AND (B) BREAK-UP FEE AND EXPENSE REIMBURSEMENT

("NEW RESTRUCTURING AGREEMENTS ORDER")

Upon consideration of the motion (the "**Motion**")[1] of the Debtors[2] for entry of an order (i) authorizing the Debtors to enter into (a) the Investment Agreement and (b) the New Restructuring Support Agreement and (ii) approving the Break-Up Fee and Expense Reimbursement provisions set forth in the Investment Agreement; and it appearing that the relief requested is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this Motion is a core proceeding pursuant to 28 U.S.C. §

[1] Capitalized terms used but not defined herein shall have the same meanings ascribed to them in the Motion.

[2] The Debtors in these proceedings are: Bally Total Fitness of Greater New York, Inc., Bally Total Fitness Holding Corporation, Bally Total Fitness Corporation, Bally ARA Corporation, Bally Fitness Franchising, Inc., Bally Franchise RSC, Inc., Bally Franchising Holdings, Inc., Bally Real Estate I LLC, Bally REFS West Hartford, LLC, Bally Sports Clubs, Inc., Bally Total Fitness Franchising, Inc., Bally Total Fitness International, Inc., Bally Total Fitness of California, Inc., Bally Total Fitness of Colorado, Inc., Bally Total Fitness of Connecticut Coast, Inc., Bally Total Fitness of Connecticut Valley, Inc., Bally Total Fitness of Minnesota, Inc., Bally Total Fitness of Missouri, Inc., Bally Total Fitness of Philadelphia, Inc., Bally Total Fitness of Rhode Island, Inc., Bally Total Fitness of the Mid-Atlantic, Inc., Bally Total Fitness of the Midwest, Inc., Bally Total Fitness of the Southeast, Inc., Bally Total Fitness of Toledo, Inc., Bally Total Fitness of Upstate New York, Inc., BTF Cincinnati Corporation, BTF Europe Corporation, BTF Indianapolis Corporation, BTF Minneapolis Corporation, BTF/CFI, Inc., BTFCC, Inc., BTFF Corporation, Greater Philly No. 1 Holding Company, Greater Philly No. 2 Holding Company, Health & Tennis Corporation of New York, Holiday Health Clubs of the East Coast, Inc., Holiday/Southeast Holding Corp., Jack La Lanne Holding Corp., New Fitness Holding Co., Inc., Nycon Holding Co., Inc., Rhode Island Holding Company, Tidelands Holiday Health Clubs, Inc., and U.S. Health, Inc.

157; and adequate notice of the Motion and opportunity for objection having been given; and it appearing that no other notice need be given; and after due deliberation and sufficient cause therefor:

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is granted in its entirety.

2. The Debtors are authorized to execute and deliver the Investment Agreement and the New Restructuring Support Agreement, and to execute, deliver, implement and fully perform any and all obligations, instruments, documents and papers contemplated under the Investment Agreement and the New Restructuring Support Agreement.

3. The Investment Agreement and the New Restructuring Support Agreement, and each of the terms and provisions thereof are hereby approved pursuant to section 363 of the Bankruptcy Code.

4. The Breakup Fee of $10 million and the Expense Reimbursement provisions in Section 8.2 of the Investment Agreement are approved in their entirety.

5. The No Solicitation/No Shop provision in Section 6.2 is approved in its entirety.

6. The Indemnification provision in Section 9.1 is approved in its entirety.

7. The Debtors are authorized and empowered to take all actions necessary or appropriate to implement the relief granted in this Order.

8. Notwithstanding the possible applicability of Fed. R. Bankr. P. 6004(h), 7062, 9014, or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

9. The requirement set forth in Rule 9013-(b) of the Local Bankruptcy Rules for the Southern District of New York that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Motion or otherwise waived.

10. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: August 21, 2007
New York, New York

/s/Burton R. Lifland
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	)	Chapter 11
	)	
BALLY TOTAL FITNESS OF GREATER NEW YORK, INC., et al.,	)	Case No. 07-12395 (BRL)
	)	
Debtors.	)	Jointly Administered
	)	

ORDER (A) AUTHORIZING THE DEBTORS TO ENTER INTO THE INVESTMENT AGREEMENT AND THE NEW RESTRUCTURING SUPPORT AGREEMENT AND (B) BREAK-UP FEE AND EXPENSE REIMBURSEMENT

("NEW RESTRUCTURING AGREEMENTS ORDER")

Upon consideration of the motion (the "**Motion**")[1] of the Debtors[2] for entry of an order (i) authorizing the Debtors to enter into (a) the Investment Agreement and (b) the New Restructuring Support Agreement and (ii) approving the Break-Up Fee and Expense Reimbursement provisions set forth in the Investment Agreement; and it appearing that the relief requested is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this Motion is a core proceeding pursuant to 28 U.S.C. §

[1] Capitalized terms used but not defined herein shall have the same meanings ascribed to them in the Motion.

[2] The Debtors in these proceedings are: Bally Total Fitness of Greater New York, Inc., Bally Total Fitness Holding Corporation, Bally Total Fitness Corporation, Bally ARA Corporation, Bally Fitness Franchising, Inc., Bally Franchise RSC, Inc., Bally Franchising Holdings, Inc., Bally Real Estate I LLC, Bally REFS West Hartford, LLC, Bally Sports Clubs, Inc., Bally Total Fitness Franchising, Inc., Bally Total Fitness International, Inc., Bally Total Fitness of California, Inc., Bally Total Fitness of Colorado, Inc., Bally Total Fitness of Connecticut Coast, Inc., Bally Total Fitness of Connecticut Valley, Inc., Bally Total Fitness of Minnesota, Inc., Bally Total Fitness of Missouri, Inc., Bally Total Fitness of Philadelphia, Inc., Bally Total Fitness of Rhode Island, Inc., Bally Total Fitness of the Mid-Atlantic, Inc., Bally Total Fitness of the Midwest, Inc., Bally Total Fitness of the Southeast, Inc., Bally Total Fitness of Toledo, Inc., Bally Total Fitness of Upstate New York, Inc., BTF Cincinnati Corporation, BTF Europe Corporation, BTF Indianapolis Corporation, BTF Minneapolis Corporation, BTF/CFI, Inc., BTFCC, Inc., BTFF Corporation, Greater Philly No. 1 Holding Company, Greater Philly No. 2 Holding Company, Health & Tennis Corporation of New York, Holiday Health Clubs of the East Coast, Inc., Holiday/Southeast Holding Corp., Jack La Lanne Holding Corp., New Fitness Holding Co., Inc., Nycon Holding Co., Inc., Rhode Island Holding Company, Tidelands Holiday Health Clubs, Inc., and U.S. Health, Inc.

157; and adequate notice of the Motion and opportunity for objection having been given; and it appearing that no other notice need be given; and after due deliberation and sufficient cause therefor:

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is granted in its entirety.

2. The Debtors are authorized to execute and deliver the Investment Agreement and the New Restructuring Support Agreement, and to execute, deliver, implement and fully perform any and all obligations, instruments, documents and papers contemplated under the Investment Agreement and the New Restructuring Support Agreement.

3. The Investment Agreement and the New Restructuring Support Agreement, and each of the terms and provisions thereof are hereby approved pursuant to section 363 of the Bankruptcy Code.

4. The Breakup Fee of $10 million and the Expense Reimbursement provisions in Section 8.2 of the Investment Agreement are approved in their entirety.

5. The No Solicitation/No Shop provision in Section 6.2 is approved in its entirety.

6. The Indemnification provision in Section 9.1 is approved in its entirety.

7. The Debtors are authorized and empowered to take all actions necessary or appropriate to implement the relief granted in this Order.

8. Notwithstanding the possible applicability of Fed. R. Bankr. P. 6004(h), 7062, 9014, or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

9. The requirement set forth in Rule 9013-(b) of the Local Bankruptcy Rules for the Southern District of New York that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Motion or otherwise waived.

10. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: August 21, 2007
New York, New York

/s/Burton R. Lifland
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	
	:	Chapter 11 Case No.
FOOTSTAR, INC., et al.,	:	04-22350 (ASH)
	:	
	:	(Jointly Administered)
Debtors.	:	

ORDER PURSUANT TO SECTIONS 105(a) AND 363 OF THE BANKRUPTCY CODE AND BANKRUPTCY RULES 6004 AND 9014 AUTHORIZING AND APPROVING (i) AUCTION PROCEDURES FOR SUBMISSION AND ACCEPTANCE OF COMPETING BIDS FOR EMPLOYMENT OF AGENT(S) TO CONDUCT STORE CLOSING SALES, (ii) FORM AGENCY AGREEMENT, (iii) TIME, DATE, AND PLACE OF THE AUCTION, (iv) FORM OF NOTICE OF THE AUCTION AND STORE CLOSING SALES, AND (iv) DEBTORS' ENTRY INTO BREAK-UP FEE ARRANGEMENT

Upon the motion, dated March 5, 2004 (the "Motion"), of Footstar, Inc. and certain of its direct and indirect subsidiaries, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to sections 105(a) and 363 of the title 11 of the United States Code (the "Bankruptcy Code") and Rules 6006 and 9014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), for an order (A) authorizing and approving (i) certain proposed auction procedures (the "Auction Procedures") for submission and acceptance of competing bids for employment of a liquidating agent (the "Agent") to facilitate store closing sales (the "Store Closing Sales") at certain of the Debtors' stores (the "Stores") (ii) the form of agency agreement (the "Agency Agreement") to be used in connection with the Debtors' employment of the Agent(s), (iii) the time, date, and place of the auction (the "Auction") in connection with the employment of a Agent(s), (iv) the form of notice of the Auction and notice of the Store Closing Sales, and (v) the Debtors' entry into a customary "break-up fee" arrangement(s) (the "Break-Up Fee") in the event the Debtors enter into a "stalking horse" Agency

Agreement(s) prior to the Auction, and (B) scheduling a hearing (the "Final Hearing), to be held on March 18, 2004, at which the court will consider the entry of an order authorizing and approving (i) the Debtors entry into the Agency Agreement(s) with the party or parties submitting the highest and best offer(s) at the Auction and (ii) the Debtors to conduct Store Closing Sales at the Stores (the "Sale Order"), all as more fully set forth in the Motion; and the Court having subject matter jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. § 1334 and the Standing Order of Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided; and it appearing that no other notice need be given; and a hearing on the Motion having been held before the Court on March 12, 2004; and upon the record of the Hearing; and upon the evidence adduced at the Hearing before this Court relating to the procedural relief requested in the Motion are in the best interest of the Debtors, its estate and creditors: and upon the record of the Hearing; and any objections filed to the Motion having been resolved, withdrawn or otherwise overruled by this Order; and after due deliberation, and sufficient cause appealing therefor, it is hereby

ORDERED that the Auction shall be held on March 16, 2004 at 11:00 a.m. (Eastern Time) at the offices of Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, for consideration of qualifying bids from liquidators to act

as Footstar's exclusive agent(s) in connection with the Store Closing Sales; and it is further

ORDERED that the Final Hearing shall be held before the Honorable Adlai S. Hardin, United States Bankruptcy Judge, in Room 520 of the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on March 18, 2004 at 10:00 a.m. (Eastern Time), or as soon thereafter as counsel may be heard; and it is further

ORDERED that the following Auction Procedures are hereby approved and shall govern the submission and acceptance of competing bids at the Auction:

- On or about March 8, 2004, the Debtors distributed to most, if not all, of the major, nationally recognized liquidation firms, including Buxbaum Group, Gordon Brothers, Great American, Hilco Retail Trading, The Nassi Group, The Ozer Group, and SB Capital (collectively, the "Interested Parties") copies of the Agency Agreement (one for the Just For Feet Stores and one for the Footaction Stores) and a due diligence package consisting of various financial data and other relevant information in connection with the Stores. In addition, the Interested Parties were provided with the opportunity to visit a certain number of the Stores to obtain information regarding the Stores and the Merchandise located therein.

- On or before March 5, 2004, the Debtors mailed the Auction and Store Closing Notice (as defined below) by overnight mail to (a) the Office of the United States Trustee for the Southern District of New York (the "U.S. Trustee"), (b) counsel to the agent for the Debtors' DIP Lenders, (c) the 20 largest unsecured creditors, (d) the Debtors' secured creditors, and (e) all parties entitled to receive notice pursuant to this Court's order, dated March 3, 2004, establishing notice procedures in these chapter 11 cases (the "Notice Procedures Order"). On or before March 8, 2004, the Debtors will mail the Auction and Store Closing Notice by overnight mail to all counterparties to the leases of the Stores.

- On or before March 11, 2004, four Interested Parties submited an executed "clean" version of the Agency Agreement(s), together with a blackline to reflect any proposed changes to the terms and conditions of the Agency

Agreement (the "Bids").[1] Bids were submitted so that they were actually received by no later than 12:00 noon (Eastern Time) on March 11, 2004 by Footstar, Inc., One Crosfield Avenue, West Nyack, New York 10994 (Attn: Maureen Richards, Esq.), with a copy to Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York, 10153-0119 (Attn: Martin J. Bienenstock, Esq. and Paul M. Basta, Esq.). Bids submitted are unconditional and not contingent upon any event, including, without limitation, any additional due diligence investigation or inventory evaluation. Bids will not be shared among bidders. All Bids are irrevocable until seven (7) days after the Final Hearing. The Debtors may require that all Bids be accompanied by an earnest money deposit (the "Earnest Money Down Payment") equal to 5% of the total Guaranteed Amount in the form of a certified check or wire transfer payable to Footstar, Inc. Within 24 hours of the Auction, any successful bidder must supplement the initial Earnest Money Down Payment (through certified check or wire transfer), so that the total deposit equals 10% of the winning bid. Such deposit will be held by the Debtors, without interest, until the earlier to occur of (i) the time such Bid is officially rejected by the Debtors and (ii) seven (7) days after the Final Hearing. Such deposit will be forfeited in the event that any bidder for an accepted Bid defaults. Bids that meet the foregoing conditions shall be deemed "Qualified Bids."

- Prior to the Auction and following the submission of the Bids, the Debtors, with the consent of the DIP Lenders and the statutory committee of creditors appointed in the Debtors' chapter 11 cases (the "Committee"), may enter into an Agency Agreement(s), subject to higher and better offers at the Auction, with any liquidator that submits a Qualified Bid (the "Stalking Horse Bidder") to establish a minimum Bid (the "Stalking Horse Agreement") at the Auctions for the Just For Feet Stores and the Footaction Stores. The Stalking Horse Agreement(s) may contain certain customary terms and conditions, including expense reimbursement and a break-up fee in an amount to be determined by the Debtors, with the consent of the DIP Lenders and the Committee, but in no event shall such break-up fee exceed 2% of the Guaranteed Amount.[2] Prior to the Auction,

[1] While bidders may suggest modifications to the Agency Agreement, any such modifications deemed by the Debtors' estates to increase the obligations or burdens upon the Debtors (such as additional conditions) will be considered by the Debtors in determining whether to accept such Bid.

[2] As used herein, the "Guaranteed Amount" shall mean the estimated amount attributable to the Merchandise (as defined in the Motion) in the Stores, as determined by the results of an inventory taking, it being expressly understood that many of the Fixtures (as defined in the Motion) located at certain of the Stores are subject to a Master Lease Agreement between one or more of the Debtors and General Electric Capital Corp. and are owned by General Electric Capital Corp. and the Debtors are not seeking to sell such Fixtures.

the Debtors will distribute the Stalking Horse Agreement(s), if any, to the parties submitting the other Qualified Bids.

- The Auction will be conducted at the offices of Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 on March 16, 2004 at 11:00 a.m. Bidding at the Auction will continue until such time as the highest or otherwise best offer is determined. The Debtors may adopt rules for the bidding process that, in their judgment, in consultation with the DIP Lenders and the Committee, will better promote the goals of the bidding process and that are not inconsistent with any of the provisions of the Procedures Order. The Debtors will select the highest or otherwise best Bid(s) after consultation with counsel to the DIP Lenders and the Committee at the conclusion of the Auction, subject to Court approval, and the winning bidder(s) will be required to enter into a definitive Agency Agreement(s) (as modified by the Bids submitted at the Auction) before the Auction is adjourned.

- The Debtors request that the Final Hearing be held before the Honorable Adlai S. Hardin, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York, 10601, on March 18, 2004 at 10:00 a.m. or such other date and time that the Court establishes. By separate motion, the Debtors have requested March 15, 2004 at 12:00 noon (Eastern Time) as the objection to (i) approval of the Agency Agreement(s) and (ii) approval of the Store Closing Sales.

- **THE BID OF ANY BIDDER FAILING TO COMPLY WITH THESE REQUIREMENTS MAY NOT BE CONSIDERED BY THE DEBTORS.**

and it is further

ORDERED that payment of the Break-Up Fee, if any, paid in accordance with the terms of the Auction Procedures is hereby authorized; and it is further

ORDERED that notices of the Auction and Store Closing Sales (the "Auction and Store Closing Sales Notice") shall be deemed good and sufficient if the Debtors serve, on March 8, 2004, by first class mail, copies of the Auction and Store Closing Sales Notice on (i) all Interested Parties (as defined in the Motion) identified by the Debtors, (ii) the Office of the United States Trustee for the Southern District of New

York, (iii) counsel to the agent for the Debtors' postpetition lenders, (iii) counsel to the Committee, (iv) all parties entitled to receive notice pursuant to the Notice Procedures Order (as defined in the Motion), (v) all known entities holding or asserting a security interest in or a lien against the Debtors' merchandise (the "Merchandise"), and (vi) all counterparties to the leases of the Stores; and it is further

ORDERED that all objections to the entry of the Final Order must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court electronically in accordance with General Order M-242 (General Order M-242 and the User's Manual for the Electronic Case Filing System can be found at http://www.nysb.ucourts.gov, the official website for the Bankruptcy Court), by registered users of the Bankruptcy Court's case filing system and, by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect or any other Windows-based word processing format (with a hard-copy delivered directly to Chambers), and shall be served in accordance with General Order M-242, upon (i) Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Martin J. Bienenstock, Esq. and Paul M. Basta, Esq.); (ii) Footstar, Inc., One Crosfield Avenue, West Nyack, New York 10994 (Attn: Maureen Richards, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Richard Morrissey, Esq.); (iv) Bingham McCutchen LLP, 150 Federal Street, Boston, Massachusetts 02110 (Attn: Robert A.J. Barry, Esq.) and Bingham McCutchen LLP, 399 Park Avenue, New York, New York 10022 (Attn: Tina Brozman, Esq. and Jennifer MacKay, Esq.); (v) Riemer & Braunstein LLP, Three Center Plaza, 6th

Floor, Boston, Massachusetts 02108 (Attn: David S. Berman, Esq.), and (vi) Kronish Lieb Weiner & Hellman LLP, 1114 Avenue of the Americas, New York, New York 10036 (Attn: Lawrence Gottlieb, Esq, and Cathy Hershcopf, Esq.), so as to be received no later than March 15, 2004, at 12:00 Noon (Eastern Time); and it is further

ORDERED that the Auction and Final Hearing may be adjourned, from time to time, without further notice to creditors or parties in interest other than by announcement of the adjournment in open Court or on the Court's calendar on the date scheduling the Final Hearing; and it is further

ORDERED that the Debtors, in consultation with the DIP Lenders and the Committee, are hereby authorized to take such steps and incur such expenses as may be reasonably necessary or appropriate to effectuate the terms of this Procedures Order.

ORDERED that the requirement pursuant to Local Rule 9013-1(b) that the Debtors file a memorandum of law in support of the Application is hereby waived.

Dated: White Plains, New York
March 15, 2004

/s/ Adlai S. Hardin, Jr.
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	
	:	Chapter 11 Case No.
FOOTSTAR, INC., et al.,	:	04-22350 (ASH)
	:	
	:	(Jointly Administered)
Debtors.	:	

ORDER PURSUANT TO SECTIONS 105(a) AND 363 OF THE BANKRUPTCY CODE AND BANKRUPTCY RULES 6004 AND 9014 AUTHORIZING AND APPROVING (i) AUCTION PROCEDURES IN CONNECTION WITH THE RECEIPT, ANALYSIS, AND IMPROVEMENT OF BIDS FOR SALE OF DEBTORS ATHLETIC BUSINESS, (ii) TIME, DATE, AND PLACE OF THE AUCTION AND THE SALE HEARING, (iii) FORM OF NOTICE OF THE AUCTION AND THE SALE HEARING, (iv) FORM OF ASSET PURCHASE AGREEMENT, AGENCY AGREEMENT AND LEASE PURCHASE AGREEMENT TO BE USED IN CONNECTION WITH THE SOLICITATION OF BIDS, AND (v) DEBTORS' ENTRY INTO A BREAK-UP FEE ARRANGEMENT
[Related to Doc. No. 218]

Upon the Motion, dated March 26, 2004 (the "Sale Motion"), of Footstar, Inc. and certain of its direct and indirect subsidiaries, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to sections 105, 363, 365 and 1146 of title 11 of the United States Code (the "Bankruptcy Code") and Rules 2002, 6004 and 6006 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), requesting (A) entry of an order (the "Procedures Order") authorizing and approving (i) certain proposed auction procedures (the "Auction Procedures") in connection with the receipt, analysis, and improvement of bids on the assets of the Debtors' Athletic business (the "Bids"), (ii) the time, date, and place of the auction (the "Auction") and the hearing (the "Sale Hearing") to consider entry of the Sale Order (as defined below), (iii) the form of notice of the Auction and the Sale Hearing (the "Auction and Hearing Notice"), (iv) the form of asset purchase agreement, agency agreement, and lease purchase agreement to be used in

connection with the solicitation of Bids, and (v) the Debtors' entry into customary "break-up fee" arrangement(s) with "stalking horse" bidder(s) that may be identified prior to or during the Auction and (B) following the Auction and the Sale Hearing, entry of an order (the "Sale Order"), authorizing and approving (i) the Debtors' entry into (1) an asset purchase agreement(s), (2) an agency agreement(s) and/or (3) a lease purchase agreement(s), (ii) the sale(s) of any assets under such asset purchase agreement, agency agreement and/or lease purchase agreement free and clear of all liens, claims, and encumbrances to the party or parties submitting the highest or otherwise best Bid(s) at the Auction, and (iii) the assumption(s) and assignment(s) of any executory contracts and unexpired leases (the "Contracts and Leases") related to the Debtors' Athletic division stores (the "Stores"), and other related relief,[1] all as more fully set forth in the Sale Motion; and the Court having subject matter jurisdiction to consider the Sale Motion and the relief requested therein pursuant to 28 U.S.C. § 1334 and the Standing Order of Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Sale Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Sale Motion having been provided; and it appearing that no other notice need be provided; and a hearing on the Sale Motion having been held before the Court on April 5, 2004; and upon the record of the Hearing and the evidence adduced at the Hearing before this Court relating to the procedural relief requested in the Sale Motion; and such relief being in the best interest of the Debtors,

[1] The Debtors reserve the right to reject any agreement not to be assumed or assigned.

their estates and creditors; and any objections to the Sale Motion having been resolved, withdrawn or otherwise overruled by this Order; and an ad hoc committee of equity holders (the "Ad Hoc Equity Committee") having requested consultation rights as set forth herein and the Debtors having agreed to provide such consultation rights; and after due deliberation, and sufficient cause appearing therefor, it is hereby

ORDERED, that the Debtors may sell the assets of their Athletic segment by Auction in accordance with the Auction Procedures, which procedures are hereby approved in their entirety; and it is further

ORDERED that the Auction shall be held on April 16, 2004 at 11:00 a.m. (Eastern Time) at the offices of Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, for consideration of qualifying bids in connection with the sale of the assets of the Debtors' Athletic business; and it is further

ORDERED that the following Auction Procedures are hereby approved and shall govern the submission and acceptance of competing bids at the Auction:

- On or before March 30, 2004, the Debtors distributed to all parties that the Debtors believe will be interested, or that have expressed interests in purchasing Stores on a going concern basis, acting as liquidation agent with respect to any of the Stores, or in purchasing any of the Contracts and Leases (collectively, the "Interested Parties"), a due diligence package consisting of various financial data and other relevant information in connection with the Stores, as well as an applicable Form Agreement. In addition, the Debtors will provide Interested Parties with an opportunity to visit a certain number of the Stores to obtain information regarding the Stores and/or the Merchandise located therein.[2]

[2] It is expressly understood that some of the Fixtures (as defined in the Motion) located at certain of the Stores may be subject to a Master Lease Agreement between one or more of the Debtors and General Electric Capital Corporation ("GECC") and, if so, are owned by GECC and the Debtors are not seeking to sell such Fixtures. GECC will be provided

- Bids and Adequate Assurance Packages (as defined below) must be submitted so that they are actually received by no later than 12:00 noon (Eastern Time) on April 12, 2004 by Footstar, Inc., One Crosfield Avenue, West Nyack, New York 10994 (Attn: Maureen Richards, Esq.), with copies to (i) Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York, 10153-0119 (Attn: Martin J. Bienenstock, Esq. and Paul M. Basta, Esq.), (ii) Abacus Advisors Group, LLC, 745 Fifth Avenue Suite 1506 New York, NY 10151 (Attn: Alan Cohen) (iii) Credit Suisse First Boston LLC, Eleven Madison Avenue, New York, NY 10010 (Attn: Philippe L. Jacob), (iv) Bingham McCutchen LLP, 399 Park Avenue New York, New York 10022 (Attn: Tina L. Brozman, Esq.), (v) Riemer & Braunstein LLP, Three Center Plaza, 6th Floor Boston, Massachusetts 02108 (Attn: David S. Berman, Esq.) and (vi) Kronish Lieb Weiner & Hellman LLP, 1114 Avenue of the Americas New York, New York 10036-7798 (Attn: Cathy Hershcopf, Esq. and Jay R. Indyke, Esq.). Any party submitting a Bid must submit an executed "clean" version of the applicable Form Agreement, together with a blackline to reflect any proposed changes to the terms and conditions of the Bids.[3] If any Bid is conditioned upon the assumption and assignment of Contracts and/or Leases, then such bidder shall be required to identify such Contracts and/or Leases to be assumed and assigned and provide evidence of its ability to provide adequate assurance of future performance of such Contracts and/or Leases along with the Bid (an "Adequate Assurance Package").

- Bids must be unconditional and not contingent upon any event, including, without limitation, any due diligence investigation, the receipt of financing and further bidding approval, including from any board of directors, shareholders or otherwise. Bids will not be shared among bidders. All Bids are irrevocable until seven (7) days after the Sale Hearing. All Bids will be accompanied by an earnest money deposit (the "Earnest Money Down Payment") equal to 2.5% of the total proposed purchase price in the form of a certified check or wire transfer payable to Footstar, Inc. Within 24 hours after the Auction, any successful bidder and any party

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with a copy of the final bid(s) selected pursuant to the Auction to the extent such bid(s) involve stores at which GECC's Fixtures are located.

[3] While bidders may suggest modifications to the Form Agreements, any such modifications deemed by the Debtors to increase the obligations or burdens upon the Debtors (such as additional conditions) will be considered by the Debtors in determining whether to accept such Bid.

submitting the second highest or otherwise best bid must supplement the initial Earnest Money Down Payment (through certified check or wire transfer), so that the total deposit equals 5% of their winning or second highest Bid. Such deposit will be held by the Debtors, without interest, until the earlier to occur of (i) the time such Bid is officially rejected by the Debtors and (ii) seven (7) days after the Sale Hearing. Such deposit will be forfeited in the event that any bidder for an accepted Bid defaults. Bids that meet the foregoing conditions shall be deemed "Qualified Bids."

- The Assets may be sold in a single sale to a single bidder or in parts to different bidders free and clear of liens, claims and encumbrances.

- Prior to the Auction and following the submission of the Bids, the Debtors, in consultation with the DIP Lenders, the Creditors' Committee, and the Ad Hoc Equity Committee, may enter into an Asset Purchase Agreement, Agency Agreement and/or Lease Purchase Agreement subject to higher or otherwise better offers at the Auction, with one or more entities that submit Qualified Bids (the "Stalking Horse Bidder(s)") to establish a minimum Bid (the "Stalking Horse Agreement") for some or all of the Debtors' assets. The Stalking Horse Agreement(s) may contain certain customary terms and conditions, including a break-up fee (inclusive of any expense reimbursement) of up to 2% of the proposed purchase price of the assets (or, in the case of an Agency Agreement, the estimated amount attributable to the Merchandise that will be sold pursuant to such agreement) that are subject to the applicable Stalking Horse Agreement(s) (the "Purchase Price"), or with the consent of the DIP Lenders and the Creditors' Committee, up to 3% of the Purchase Price. Prior to the Auction, the Debtors will distribute the appropriate Stalking Horse Agreement(s), if any, to the parties submitting the other Qualified Bids.

- The Auction will be conducted at the offices of Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 on April 16, 2004 at 11:00 a.m. Bidding at the Auction will continue until such time as the highest or otherwise best offer is determined. The Debtors may adopt rules for the bidding process that, in their judgment, in consultation with the DIP Lenders, the Creditors' Committee, and the Ad Hoc Equity Committee will better promote the goals of the bidding process and that are not inconsistent with any of the provisions of the Procedures Order. The Debtors will select the highest or otherwise best Bid(s) after consultation with the DIP Lenders, the Creditors' Committee, and the Ad Hoc Equity

Committee at the conclusion of the Auction, subject to Court approval, and the winning bidder(s) will be required to enter into definitive agreements (as modified by the Bids submitted at the Auction) before the Auction is adjourned. Upon conclusion of the Auction, the Debtors will file a notice with the Court identifying the winning bidder(s).

- The Sale Hearing will be held before the Honorable Adlai S. Hardin, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on the following dates, as applicable:

    - on April 21, 2004 at 10:00 a.m., but only if the Auction results in the Debtors' entry into an Agency Agreement(s) to liquidate the Merchandise in any or all of the Stores; and

    - on April 26, 2004 at 10:00 a.m. in respect of approval of the sale(s) of all other assets, including Contracts and Leases.

- The Debtors, in consultation with the Creditors' Committee, the DIP Lenders, and the Ad Hoc Equity Committee, reserve the right to (i) extend the deadlines set forth in the Auction Procedures and/or adjourn the Auction at the Auction and/or the Sale Hearing in open court without further notice, (ii) withdraw any asset(s), including any Leases (the "Withdrawn Assets"), from the sale at any time prior to or during the Auction, to make subsequent attempts to market the same, and to request separate hearing(s) by this Court to approve the sale(s) of some or all of the Withdrawn Assets, (iii) reject any or all Bids if, in the Debtors' reasonable judgment, no Bid is for a fair and adequate price, and (iv) seek approval of any separate agreement to sell some or all of the Withdrawn Assets at the Sale Hearing.

- If for any reason the entity or entities that submit(s) the highest or otherwise best Bid(s) fails to consummate the purchase of the Assets, or any part thereof, the offeror of the second highest or otherwise best Bid will automatically be deemed to have submitted the highest or otherwise best Bid and to the extent such offeror and the Debtors consent, the Debtors and such offeror are authorized to effect the sale of the assets, or any part thereof, to such offeror(s) as soon as is commercially reasonable without further order of the Bankruptcy Court. If such failure to consummate the purchase is the result of a breach by the winning bidder, the Earnest Money Down Payment shall be forfeited to the Debtors and the Debtors

specifically reserve the right to seek all available damages from the defaulting bidder.

- **THE BID OF ANY BIDDER FAILING TO COMPLY WITH THESE REQUIREMENTS MAY NOT BE CONSIDERED BY THE DEBTORS, IN THEIR REASONABLE DISCRETION, AFTER CONSULTATION WITH THE DIP LENDERS, THE CREDITORS' COMMITTEE, AND THE AD HOC EQUITY COMMITTEE.**

and it is further

ORDERED that the Debtors shall provide all counterparties to Contracts and Leases (the "Counterparties") with no less than seven (7) days' notice to object (the "Cure Amount Objections") to cure amounts (the "Cure Amounts") associated with the assumption of any Contracts and Leases; and it is further

ORDERED that the Debtors shall provide the Counterparties with no less than seven (7) days' notice to object to an Adequate Assurance Package (the "Adequate Assurance Objections"), but only to the extent that the Adequate Assurance Packages relate to a Counterparty's Contract or Lease; and it is further

ORDERED that in no event shall the Cure Amount Objections and the Adequate Assurance Objections be due less than six (6) days prior to the Sale Hearing scheduled on April 26, 2004; and it is further

ORDERED that nothing herein shall prevent any Counterparty to a Lease (each a "Landlord" and collectively, the "Landlords") from submitting a credit bid (a "Credit Bid") for such Landlord's Lease(s); provided, however, that the Landlords shall only be entitled to Credit Bid up to the amount that the Debtors assert or agree is the Cure Amount with respect to any Lease; provided further, however, that, to the extent a Landlord is the winning bidder and the Debtors consummate a sale with such Landlord,

such Landlord may apply to the purchase price the Cure Amount agreed to by the Debtors or established by the Court; and it is further

ORDERED that nothing herein shall disqualify a Credit Bid as a Qualified Bid if such Landlord uses the Cure Amount asserted or agreed to by the Debtors in lieu of an Earnest Money Deposit; and it is further

ORDERED that a Landlord's Credit Bid shall be treated as an Earnest Money Down Payment and shall be subject to all provisions of the Auction Procedures, including, but not limited to, forfeiture if a Landlord defaults on its Bid; and it is further

ORDERED that payment of the Break-Up Fee, if any, paid in accordance with the terms of the Auction Procedures is hereby authorized; and it is further

ORDERED that notice of the Auction and proposed sale shall be deemed good and sufficient notice if on March 26, 2004, the Debtors serve a copy of (A) this Sale Motion, by first class mail, upon (i) all Interested Parties, (ii) the office of the United States Trustee for the Southern District of New York, (iii) the Creditors' Committee, (iv) the DIP Lenders, (v) the Debtors' secured creditors, and (vi) all other parties that have requested notice pursuant to Bankruptcy Rule 2002 and (B) the Auction and Hearing Notice upon (i) all parties to executory contracts and unexpired leases that the Debtors believe will or may be assumed and assigned, (ii) all taxing authorities whose rights may be affected by the sale of assets, (iii) all government agencies entitled to receive notice of proceedings, and (iv) the Ad Hoc Equity Committee; and it is further

ORDERED that all other objections to the entry of the Sale Order must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, (c) be filed with the Bankruptcy Court

electronically in accordance with General Order M-242 (General Order M-242 and the User's Manual for the Electronic Case Filing System can be found at http://www.nysb.uscourts.gov, the official website for the Bankruptcy Court), by registered users of the Bankruptcy Court's case filing system and, by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect or any other Windows-based word processing format (with a hard-copy delivered directly to Chambers), and (d) be served in accordance with General Order M-242, upon (i) Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Martin J. Bienenstock, Esq. and Paul M. Basta, Esq.); (ii) Footstar, Inc., One Crosfield Avenue, West Nyack, New York 10994 (Attn: Maureen Richards, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Richard Morrissey, Esq.); (iv) Bingham McCutchen LLP, 150 Federal Street, Boston, Massachusetts 02110 (Attn: Robert A.J. Barry, Esq.) and Bingham McCutchen LLP, 399 Park Avenue, New York, New York 10022 (Attn: Tina Brozman, Esq. and Jennifer MacKay, Esq.); (v) Riemer & Braunstein LLP, Three Center Plaza, 6th Floor, Boston, Massachusetts 02108 (Attn: David S. Berman, Esq.), and (vi) Kronish Lieb Weiner & Hellman LLP, 1114 Avenue of the Americas, New York, New York 10036 (Attn: Cathy Hershcopf, Esq. and Jay R. Indyke, Esq.), so as to be received no later than April 19, 2004, at 12:00 Noon (Eastern Time); and it is further

ORDERED that the Auction and/or Sale Hearing may be adjourned, from time to time, without further notice to creditors or parties in interest other than by

announcement of the adjournment in open Court or on the Court's calendar; and it is further

ORDERED that the Debtors, in consultation with the DIP Lenders, the Creditors' Committee, and the Ad Hoc Equity Committee are hereby authorized to take such steps and incur such expenses as may be reasonably necessary or appropriate to effectuate the terms of this Procedures Order; and it is further

ORDERED, that this Order shall become effective immediately upon its entry; and it is further

ORDERED that the requirement pursuant to Local Rule 9013-1(b) that the Debtors file a memorandum of law in support of the Application is hereby waived.

Dated: White Plains, New York
April 5, 2004

/s/ Adlai S. Hardin, Jr.
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	Chapter 11
FORTUNOFF FINE JEWELRY AND SILVERWARE, LLC, et al.	:	Case No. 08-10353 (JMP)
Debtors.	:	Jointly Administered

ORDER APPROVING BREAK UP FEE

Upon the motion (the "Bid Procedures Motion") of the above-captioned debtors and debtors-in-possession (the "Debtors") for entry of an *Order (A) Approving Bid Procedures for the Debtors' Assets* (the "Assets"), *(B) Authorizing Debtors to Offer Certain Bid Protections and (C) Scheduling Final Sale Hearing and Approving Form and Manner of Notice Thereof Order* (the "Bid Procedures Order")[1]; and it appearing that the Court has jurisdiction over the Bid Procedures Motion pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this is a core proceeding pursuant to 28 U.S.C. § 157(a); and the Court having held a hearing on the Bid Procedures Motion on February 13, 2008; and the Court having issued the Bid Procedures Order on February 15, 2008, which among other things, approved the Bid Procedures and the Expense Reimbursement and scheduled a hearing to further consider approval of the Break Up Fee described in the form of agreement attached to the Bid Procedures Motion for the sale of the Assets, (the "Agreement"); and the Court having held a hearing on February 22, 2008, to consider approval of the Break Up Fee; and it appearing that approval of the Break Up Fee is in the best interests of the Debtors' bankruptcy estates, their creditors and other parties-in-interest; and after due deliberation and sufficient cause appearing therefor;

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[1] Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Bid Procedures Motion or the form of Agreement (as defined below), as the case may be.

THE COURT HEREBY MAKES THE FOLLOWING FINDINGS:

A. The Break Up Fee to be paid under the circumstances described in the Agreement to H Acquisition, LLC (the "Buyer") is (i) an actual and necessary cost and expense of preserving the Debtors' estates within the meaning of sections 503(b) and 507(a)(2) of the Bankruptcy Code, (ii) commensurate to the real and substantial benefit conferred upon the Debtors' estates by the Buyer, (iii) reasonable and appropriate, in light of the size and nature of the proposed sale transaction and comparable transactions, the commitments that have been made and the efforts that have been and will be expended by the Buyer, and (iv) necessary to induce the Buyer to continue to pursue the sale transaction and to continue to be bound by the Agreement.

B. The Break Up Fee was a component of what induced the Buyer to submit a bid that will not only serve as a minimum floor bid on which the Debtors, their creditors and other bidders may rely, but also provide the Debtors with the opportunity to sell their businesses on a "going concern" basis for the benefit of all parties. The Buyer has provided a material benefit to the Debtors and their creditors by increasing the likelihood that the best possible price for the Assets will be received. Accordingly, the Break Up Fee in the amount set forth in Section 5.13(c) of the Agreement is reasonable and appropriate and represents the best method for maximizing value for the benefit of the Debtors' estates.

C. The Buyer has obtained the ABL Commitment Letter (as defined in the Agreement) such that the Sellers do not have a right to terminate under section 7.01(a)(vii) of the Agreement and the Buyer does not have a right to terminate under section 7.01(a)(viii) of the Agreement.

IT IS HEREBY ORDERED THAT:

1. The relief requested in the Bid Procedures Motion with respect to the Break Up Fee is granted as set forth herein.

2. Immediately upon entry of this Order, the provisions of Article V, Article VIII and Section 7.03 of the Agreement that refer or apply to the Break Up Fee shall be binding upon the Debtors.

3. The Break Up Fee set forth in the Agreement is hereby approved. If the Buyer becomes entitled to receive the Break Up Fee in accordance with the terms of the Agreement, then the Buyer shall be, and hereby is, granted an allowed administrative claim in the Debtors' chapter 11 cases in an amount equal to the Break Up Fee, under sections 503(b) and 507(a)(2) of the Bankruptcy Code and such Break Up Fee shall be payable immediately upon termination of the Agreement and paid in accordance with the terms set forth therein.

4. The Debtors are authorized and directed, without further action or order by the Court, to pay the Break Up Fee in accordance with the terms and conditions of the Agreement and the Bid Procedures Order.

5. Notwithstanding the possible applicability of Interim Bankruptcy Rule 6004(h) and 7062 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry, and no automatic stay of execution shall apply to this Order.

6. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation of this Order.

Dated: New York, New York
February 22, 2008

S/ JAMES M. PECK
HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re: G+G RETAIL, INC. Debtor.	Chapter 11 Case No. 06-10152 (RDD)

ORDER PURSUANT TO 11 U.S.C. §§ 105, 363, AND 1146(c), AND FED. R. BANKR. P. 2002, 6004 AND 6006 (A) ESTABLISHING COMPETITIVE BIDDING PROCEDURES IN CONNECTION WITH THE SALE OF SUBSTANTIALLY ALL OF THE DEBTOR'S ASSETS, (B) APPROVING BID PROTECTIONS, INCLUDING BREAK-UP FEE, (C) SCHEDULING AN AUCTION AND SALE HEARING AND ESTABLISHING OBJECTION DEADLINE WITH RESPECT TO APPROVAL OF SALE AND (D) AUTHORIZING AND APPROVING FORM AND MANNER OF NOTICE OF BIDDING PROCEDURES AND SALE HEARING

Upon the motion, dated January 25, 2006 (the "Motion"),[1] of G+G Retail, Inc. (the "Debtor"), the debtor and debtor-in-possession in the above-captioned case, for, among other things, the entry of an order pursuant to sections 105, 363 and 1146(c) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532, as amended (the "Bankruptcy Code") and Rules 2002, 6004 and 6006 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") (A) establishing competitive bidding procedures in connection with the Sale of the Acquired Assets to Rave Acquisition, Inc., or a party making a higher or better offer, (B) approving bid protections, including the Break-Up Fee, (C) scheduling an Auction and Sale Hearing and objection deadline and (D) authorizing and approving the Notice of Auction and Sale Hearing; and the Court having reviewed the Motion and having heard the statements of counsel with regard to the relief requested therein at the January 27, 2006 hearing before the Court; and the

[1] Each capitalized term not otherwise defined herein shall have the meaning ascribed to it in the Motion.

Court having determined that the relief requested in the Motion is in the best interests of the Debtor, its estate, its creditors and other parties in interest; and upon the record herein; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

FOUND AND DETERMINED THAT:[2]

A. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157(a) and 1334 and the Standing Order of Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 10, 1984 (Ward, Acting C.J.).

B. The statutory predicates for the relief sought in the Motion and the basis for the approvals and authorizations herein are Bankruptcy Code sections 105, 363, 365 and 1146(c) and Bankruptcy Rules 2002, 6004 and 6006.

C. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A), (N), and (O).

D. Venue of this case and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

E. Good and sufficient notice of the relief sought in the Motion has been given under the circumstances, and no further notice is required. A reasonable opportunity to object or be heard regarding the relief requested in the Motion (including, without limitation, with respect to the proposed Bidding Procedures, as defined below, and the Break-Up Fee) has been afforded to interested persons and entities including, but not limited to: (i) the Office of the

[2] Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

United States Trustee for the Southern District of New York; (ii) the top 20 unsecured creditors of the Debtor as listed by the Debtor; (iii) counsel for CIT and Madeleine; (iv) the United States Attorney's Office; (v) the Securities and Exchange Commission; (vi) counsel for the Ad Hoc Committee of Unsecured Creditors; (vii) counsel for the Postpetition Lenders; and (viii) all other parties that have filed a notice of appearance and demand for service of papers in this bankruptcy case under Bankruptcy Rule 2002, as of the filing of the Motion, as well as various lessors who appeared at the hearing (the "Bidding Procedures Notice Parties").

F. The Debtor's proposed notice of the Bidding Procedures (as defined below), the Auction (if necessary) and the Sale Hearing, set forth in the Motion as modified on the record, is appropriate and reasonably calculated to provide all interested parties with timely and proper notice, and no other or further notice is required.

G. The bidding procedures substantially in the form attached hereto as Exhibit A (the "Bidding Procedures") are fair, reasonable and appropriate and are designed to maximize the sale price for the Debtor and its estate given the Debtor's exigent circumstances.

H. The Debtor has demonstrated a compelling and sound business justification for authorizing the payment of the Break-Up Fee under the circumstances, timing and procedures set forth in the Motion.

I. The Break-Up Fee is fair and reasonable, and approval thereof is justified in light of the benefit provided to the Debtor's estate and creditors by the Sale contemplated in the Purchase Agreement, as modified on the record.

J. The Debtor's agreement to the Break-Up Fee is in good faith and in the exercise of the Debtor's honest business judgment that such payment is in the best interest of the

Debtor, its estate and other parties in interest. Such payment, under the conditions set forth in the Motion, the Purchase Agreement and in this Procedures Order, will be (a) an actual and necessary cost of preserving the Debtor's estate, within the meaning of Bankruptcy Code section 503(b), (b) of substantial benefit to the Debtor's estate, its creditors and all parties in interest herein, (c) reasonable and appropriate and (d) necessary to ensure that the Stalking Horse Bidder will continue to pursue its proposed Purchase Agreement.

K. The entry of this Procedures Order is in the best interests of the Debtor, its estate, its creditors and parties in interest; and it is therefore

ORDERED, ADJUDGED AND DECREED THAT:

1. The Bidding Procedures attached hereto as Exhibit A are hereby approved in all respects and shall apply with respect to, and shall govern all proceedings related to, (i) the Purchase Agreement and the other Sale Documents, (ii) the Auction and the Sale and (iii) all other Transactions.

2. All objections to the entry of this Procedures Order or to the relief provided herein that have not been withdrawn, waived, resolved or settled, are hereby denied and overruled on the merits with prejudice.

3. The Debtor is hereby authorized to take any and all actions necessary or appropriate to implement the Bidding Procedures.

4. The notice procedures for the Auction and Sale Hearing, as described in the Motion as modified on the record, are approved in all respects, and the form of Notice of Auction and Sale Hearing, in substantially the form attached hereto as Exhibit B, is hereby approved.

5. The Auction is scheduled for 11:00 a.m. (Eastern) on February 14, 2006 at the offices of Pachulski, Stang, Ziehl, Young, Jones & Weintraub P.C., 780 Third Avenue, 36th Floor, New York, New York 10017-2024 unless rescheduled to a later date in accordance with the Bidding Procedures.

Objections to the Sale of the Acquired Assets. Any objections to the Sale of the Acquired Assets must be in writing; conform to the requirements of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules of the United States Bankruptcy Court for the Southern District of New York; set forth the name of the objector; set forth the nature and amount of the objector's claims against or interests in the Debtor's estate or property; state the legal and factual basis for the objection and the specific grounds therefor; be filed with the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004-1408 on or before **12:00 p.m., noon, (Eastern) on February 13, 2006**; and be served so as to be received by (i) undersigned attorneys for the Debtor, Pachulski, Stang, Ziehl, Young, Jones & Weintraub P.C., 780 Third Avenue, 36th Floor, New York, New York 10017-2024 (Attn: William P. Weintraub, Esq.) and Pachulski, Stang, Ziehl, Young, Jones & Weintraub P.C., 919 North Market Street, 16th Floor, Wilmington, Delaware 19801 (Attn: Laura Davis Jones, Esq.); (ii) attorneys for CIT, Hahn & Hessen LLP, 488 Madison Avenue, New York, New York 10022 (Attn: Rosanne T. Matzat, Esq. and Joshua I. Divack, Esq.); (iii) attorneys for the Proposed Purchaser, Akin, Gump, Strauss & Hauer, LLP, 590 Madison Avenue, New York, New York 10022 (Attn: Stephen Kuhn, Esq.) and Akin, Gump, Strauss & Hauer, LLP, 1111 Louisiana Street, 44th Floor, Houston, Texas 77002 (Attn: S. Margie Venus, Esq.), and attorneys for the Post-Petition Lenders, Skadden, Arps, Slate, Meagher & Flom LLP, One Rodney Square, 7th

Floor, Wilmington, Delaware 19801 (Attn: Gregg M. Galardi, Esq.); (iv) counsel for the Office of the United States Trustee for the Southern District of New York, Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope-Davis, Esq.); and (v) if an Official Committee of Unsecured Creditors (the "Committee") is appointed, to counsel to the Committee, and if no Committee has been appointed, to counsel for the Ad Hoc Committee of Unsecured Creditors, Otterbourg, Steindler, Houston & Rosen, P.C., 230 Park Avenue, New York, New York 10169-0075 (Attn: Scott L. Hazan, Esq.) no later than **12:00 p.m., noon, (Eastern) on February 13, 2006, with a copy to chambers**.

6. The Sale Hearing to consider approval of the Debtor's entry into and consummation of a transaction with a Successful Bidder shall be held on February 15, 2006 at 10:00 a.m. unless rescheduled, with any hearing to consider the assumption and assignment of specific executory contracts and unexpired leases to take place after separate notice.

7. The Debtor is hereby authorized and empowered to take such steps, expend such sums of money and do such other things as may be necessary to implement and effect the terms and requirements established by this Procedures Order.

8. The Debtor shall e-mail or mail, by overnight delivery, a copy of this Order with the exhibits thereto to the Bidding Procedures Notice Parties and to all persons or entities who have expressed an interest in acquiring the Debtor's assets, on or before January 30, 2006; and shall send a copy of the Notice attached

hereto as Exhibit B to all other known creditors and parties to executory contracts and unexpired leases by regular mail on or before January 31, 2006.

9. The Debtor shall file with the Court and upon written request from creditors provide the names of Qualified Bidders received as of the Bid Deadline.

10. As provided by Bankruptcy Rules 6004(g) and 6006(d), this Procedures Order shall not be stayed for ten days after the entry thereof and shall be effective and enforceable immediately upon the entry thereof.

11. This Court shall retain jurisdiction over any matters related to or arising from the implementation of this Procedures Order, including (but not limited to) the right to amend this Procedures Order.

Dated: January 30, 2006

/s/ ROBERT D. DRAIN
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11 Case No.
TWINLAB CORPORATION, et al.,	:	03- 15564 (CB)
Debtors.	:	(Jointly Administered)

ORDER (A) APPROVING BIDDING PROCEDURES FOR SUBMISSION AND ACCEPTANCE OF COMPETING BIDS, AND UNDER CERTAIN CIRCUMSTANCES, PAYMENT OF A BREAK-UP FEE AND EXPENSE REIMBURSEMENT TO IDEASPHERE, INC. AND TL ACQUISITION CORP. ; (B) SCHEDULING BIDDING DEADLINE, AUCTION DATE AND/OR SALE HEARING DATE; (C) ESTABLISHING PROCEDURE FOR DETERMINING CURE AMOUNTS; AND (D) FIXING NOTICE PROCEDURES AND APPROVING FORM OF NOTICE

Upon the motion, dated September 4, 2003 (the "Motion"), of Twinlab Corporation, Twin Laboratories Inc., and Twin Laboratories (UK) Ltd., as debtors and debtors-in-possession (collectively, "Twinlab" or the "Debtors") for, inter alia, entry of an order (i) approving the proposed bidding procedures annexed hereto as Exhibit A for submission and acceptance of competing bids (the "Bidding Procedures") and, under certain circumstances, payment of a break-up fee in the amount of $2,700,000 (the "Break-Up Fee") and expense reimbursement subject to a cap of $1,000,000 (the "Expense Reimbursement") to Ideasphere, Inc. ("Ideasphere") and TL Acquisition Corp. (together with Ideasphere, the "Purchasers"); (ii) scheduling a bidding deadline, auction date, and/or sale hearing date; (iii) establishing procedure for determining cure amounts; and (iv) fixing notice procedures and approving forms of notice; and the Court having reviewed the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. § § 157 and 1334 and the Standing Order of

Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. § § 1408 and 1409; and it appearing that notice of the Motion was good and sufficient under the circumstances and that no other or further notice need be given; and the Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before the Court (the "Hearing"); and it appearing that entry of this order is in the best interests of the Debtors, their estates, and all parties in interest; and upon the Motion and the record of the Hearing and all other proceedings had before the Court; and after due deliberation and good cause appearing therefor, it is hereby

FOUND AND DETERMINED THAT:[1]

A. The Debtors have articulated good and sufficient reasons for this Court to grant the relief requested in the Motion regarding the bidding process (the "Bidding Procedure Relief"), including the Court's (i) approval of the Bidding Procedures, (ii) approval of payment of the Break-Up Fee and Expense Reimbursement as administrative expenses in accordance with the terms of the Purchase Agreement, (iii) determination of final Cure Amounts[2] in the manner described herein, and (iv) approval of and authorization to serve the Sale Notice (as defined below).

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[1] Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

[2] Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Bidding Procedures and/or the Motion.

B. The Debtors have articulated good and sufficient reasons for, and the best interests of their estates will be served by, this Court scheduling a subsequent hearing (the "Sale Hearing") to consider whether to grant the remainder of the relief requested in the Motion, including the approval of the sale of substantially all the assets (the "Assets") of the Debtors in accordance with either (i) that certain asset purchase agreement, attached as Exhibit A to the Motion (together with all exhibits and agreements attached thereto, the "Purchase Agreement"), by and between the Debtors and the Purchasers or (ii) such other agreement that may constitute the Successful Bid, and free and clear of all liens, claims, encumbrances, and interests (with the same to attach to the proceeds therefrom) pursuant to section 363 of title 11, United States Code (the "Bankruptcy Code") (the "Transaction").

C. The Break-Up Fee and Expense Reimbursement to be paid under the circumstances as set forth in the Purchase Agreement are (1) an actual and necessary cost and expense of preserving the Debtors' estates, within the meaning of section 503(b) of the Bankruptcy Code, (2) commensurate to the real and substantial benefit conferred upon the Debtors' estates by the Purchasers, (3) reasonable and appropriate, in light of the size and nature of the proposed Transaction and comparable transactions, the commitments that have been made, and the efforts that have been and will be expended by the Purchasers, and (4) necessary to induce the Purchasers to continue to pursue the Transaction and to continue to be bound by the Purchase Agreement.

D. Moreover, the estates' authorization to pay the Break-Up Fee and the Expense Reimbursement is an essential inducement and condition relating to the Purchasers' entry into, and continuing obligations under, the Purchase Agreement.

Unless they are assured that each of the Break-Up Fee and the Expense Reimbursement will be made in each of the circumstances described in the Purchase Agreement, the Purchasers are unwilling to remain obligated to purchase the Assets or be otherwise bound under the Purchase Agreement (including the obligation to maintain committed to their offer while such offer is subjected to higher or otherwise better offers as contemplated by the Bidding Procedures). The Debtors' promise to pay each of the Break-Up Fee and the Expense Reimbursement has induced the Purchasers to submit a bid that will serve as a minimum or floor bid on which the Debtors, their creditors, and other bidders can rely. The Purchasers have provided a material benefit to the Debtors and their creditors by increasing the likelihood that the best possible purchase price for the Assets will be received. Accordingly, the Bidding Procedures and the Break-Up Fee are reasonable and appropriate and represent the best method for maximizing value for the benefit of the Debtors' estates.

E. The Purchase Agreement and its terms were negotiated by the Debtors and the Purchasers in good faith and in an arms-length manner.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. The Bidding Procedure relief sought in the Motion is GRANTED.

2. The Bidding Procedures, which are incorporated herein by reference, are hereby approved and shall govern all bids and bid proceedings relating to the Assets. The Debtors are authorized to take any and all actions necessary or appropriate to implement the Bidding Procedures.

3. Payment of the Break-Up Fee and the Expense Reimbursement under the circumstances set forth and in accordance with the terms of the Purchase Agreement is hereby approved. If the Purchase Agreement is terminated for any reason and if payment of the Expense Reimbursement and/or the Break-Up Fee is triggered under the terms of the Purchase Agreement, such payments shall be made in accordance with the terms of the Purchase Agreement. The Debtors are hereby authorized and directed, without need for further order of this Court, to pay Purchasers the Break-Up Fee and Expense Reimbursement in the manner and upon the terms as set forth in the Purchase Agreement. The Break-Up Fee and Expense Reimbursement shall be paid out of the Debtors' estates, and the claim or claims of the Purchasers to payment of either or both of the Break-Up Fee and Expense Reimbursement shall constitute an allowed administrative expense claim arising under Bankruptcy Code § § 503(b) and 507(a)(1) in the Debtors' Bankruptcy Cases. If the Auction results in the selection of a Successful Bidder other than Purchasers, then the Successful Bidder and/or the Debtors are each hereby directed to immediately cause to the Break-Up Fee and the Expense Reimbursement be paid to the Purchasers directly from the proceeds associated with the sale to such Successful Bidder.

4. The deadline for (a) submitting a Qualified Bid and/or (b) objecting to (i) approval of the Transaction, including the sale of the Assets free and clear of liens, claims, encumbrances, and interests pursuant to section 363 of the Bankruptcy Code, (ii) any Cure Amount, and/or (iii) the assumption by the Debtors and assignment to Purchasers or a Successful Bidder of a Purchased Contract (as defined in Schedule 2.5(b)

of the Purchase Agreement) shall be October 20, 2003, at 4:00 p.m. (Eastern Time) (the "Bidding and Objection Deadline").

5. As further described in the Bidding Procedures, the Debtors shall conduct the Auction on October 27, 2003 if a Qualified Bid (other than Purchasers' bid) is timely received at the United States Bankruptcy Court for the Southern District of New York, 1 Bowling Green, New York, New York, 10004, Room 601.

6. The Court shall conduct the Sale Hearing on October 27, 2003, immediately following the Auction, or, if no Auction is held, at 2 p.m., at which time, the Court will consider approval of the Transaction to the Successful Bidder. In the event the Purchasers are not the Successful Bidder, non-Debtor parties to the Purchased Contracts may raise objections to adequate assurance of future performance at the Sale Hearing.

7. In order to be considered, an objection to the Transaction, to any Cure Amount, or to the assumption by the Debtors and assignment to Ideasphere of a Purchased Contract must be filed and served upon (i) Twinlab, (ii) Weil, Gotshal & Manges LLP, 767 Fifth Ave New York, New York 10153 (Attention: Michael P. Kessler, Esq.), the attorneys for Twinlab, (iii) Kramer Levin Naftalis & Frankel, 919 Third Avenue, New York, New York 10022 (Attention: Kenneth H. Eckstein, Esq.), the attorneys for Ideasphere, and (iv) the attorneys for the official committee of unsecured creditors (the "Committee") c/o Kaye Scholer LLP, 425 Park Avenue, New York, New York 10022, Attention Richard G. Smolev, Esq., prior to the Bidding and Objection Deadline and must state with specificity the nature of such objection and, if applicable, the alleged Cure Amount (with appropriate documentation in support thereof). If an objection to a Cure Amount is timely filed and served, the Debtors may schedule a

hearing to consider such objection in the event it cannot be resolved among the parties at or prior to the Sale Hearing. If no objection to the Cure Amount for the respective Purchased Contract is timely filed and served, the Cure Amount set forth in the Notice shall be binding upon the respective non-Debtor party to the Purchased Contract for all purposes in the Debtors' chapter 11 cases, and the respective non-Debtor party shall be forever barred from objecting to the Cure Amount set forth in the Notice, including, without limitation, the right to assert any additional cure or other amount with respect to their respective Purchased Contract. In the event one or more Contracts (as defined in the Purchase Agreement) are added to Schedule 2.5(b) on or before the closing of the Sale Transaction, the Debtors will serve a notice of the amended Schedule 2.5(b) on the non-Debtor parties to such Contracts, and such non-Debtor parties shall have thirteen (13) days thereafter to object to the Cure Amount, unless such period is shortened by the Court, provided, however, that the Debtors and the Purchasers (or the Successful Bidder) shall be deemed to have reserved their right to reject an executory contract until such time as the Cure Amount is fixed and accepted.

8. The effective date of any assumption and assignment of any Purchase Contract shall be the date on which the Sale closes. Accordingly, any Cure Amounts to be paid under any Purchase Contract will also be paid upon the closing of the Sale or as soon thereafter as the Cure Amount is fixed by the Court or agreed upon by the parties.

9. As further described in the Bidding Procedures, no bid or bids shall be a Qualified Bid, or otherwise considered for any purposes, unless such bid has a cash component of at least an amount equal to the sum of (a) the cash component of

Purchasers' Bid, plus (b) the Break-Up Fee, plus (c) the Expense Reimbursement, plus (d) such portion of the $3,700,000 of Liabilities constituting Employee and Related Liabilities to the extent the Qualified Bid does not propose to assume all or any portion of such liabilities plus (e) in the case of the initial Qualified Bid, two million dollars ($2,000,000).

10. The notices described in subparagraphs (a)-(c) below (collectively, the "Sale and Auction Notices") shall be good and sufficient, and no other or further notice shall be required if given as follows:

a. The Debtors serve, within three (3) days after entry of the Bidding Procedures Order (the "Mailing Deadline"), by first-class mail, postage prepaid, copies of the Bidding Procedures Order and the Motion (to the extent not previously served) upon: (i) counsel to the Committee, Kaye Scholer LLP, (ii) CIT, (iii) Zions, (iv) any party who, in the past three years, expressed in writing to the Debtors an interest in the Assets, and who the Debtors and its representatives reasonably and in good faith determine potentially have the financial wherewithal to effectuate the transaction contemplated in the Purchase Agreement, (v) all parties who are known to claim interests in or liens upon the Assets, (vi) the Securities and Exchange Commission, (vii) the Internal Revenue Service, (viii) all applicable state attorneys general, local realty enforcement agencies, and local regulatory authorities, (ix) all applicable state and local taxing authorities, (x) all known holders of any actual or potential product liability claims against the Debtors; (xi) the U.S. Trustee; (xii) the counter parties to the Assumed Contracts; and (xiii) the entities set forth in the Debtors' Master Service List established pursuant to that certain Order Establishing Notice Procedures, dated September 13, 2003; and

b. On or before the Mailing Deadline, the Debtors (or their agent) serves by first-class mail, postage prepaid, a notice of the auction and sale hearing (the "Sale Notice"), substantially in the form annexed to the Motion as Exhibit D, upon all other known creditors and equity security holders of the Debtors.

c. On the Mailing Deadline, or as soon as practicable thereafter, the Debtors will publish the Sale Notice in The Wall Street Journal (National Edition) and The New York Times (National Edition).

11. The failure of any objecting person or entity to timely file its objection shall be a bar to the assertion, at the Sale Hearing or thereafter, of any objection to the Motion, or the consummation and performance of the Transaction contemplated by the Purchase Agreement, or an agreement with the Successful Bidder, if any (including the transfer free and clear of all liens, claims, encumbrances, and interests of each of the Assets transferred as part of the Transaction).

12. The Court shall retain jurisdiction over any matter or dispute arising from or relating to the implementation of this Order. The Debtors are hereby authorized and empowered to take such steps, expend such sums of money, and do such other things as may be necessary to implement and effect the terms and requirements of this Order. Notwithstanding Bankruptcy Rules 6004(g) and 6006(d), this Order shall not be stayed for ten (10) days after the entry hereof and shall be effective and enforceable immediately upon signature hereof.

13. The Sale Approval Hearing may be adjourned from time to time without further notice to creditors or parties in interest other than by announcement of the adjournment in open Court or on the Court's calendar on the date scheduled for the Sale Approval Hearing or any adjourned date, provided that nothing herein shall be determined to prejudice any rights or remedies of Purchasers contained in the Purchase Agreement.

Dated: September 25, 2003
New York, New York

/s/ Cornelius Blackshear
UNITED STATES BANKRUPTCY JUDGE