

EXHIBIT A

ASSET PURCHASE AGREEMENT

By and Among

**Syntax-Brilliant Corporation,
Syntax-Brilliant SPE, Inc., and Syntax Groups Corporation**

(As Sellers),

and

AMERGENCE TECHNOLOGY, INC.

(As Purchaser)

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ASSET PURCHASE AGREEMENT

RECITALS

THIS ASSET PURCHASE AGREEMENT (this "**Agreement**") is made and entered into as of March 27, 2009, (the "**Effective Date**") by and among Syntax-Brilliant Corporation, a Delaware corporation, Syntax-Brilliant SPE, Inc., a Delaware corporation, and Syntax Groups Corporation, a Delaware corporation (collectively the "**Sellers**"), and Amergence Technology, Inc., a California corporation or its designee (the "**Purchaser**").

WHEREAS, the Sellers were leading designers, developers, and distributors of high-definition televisions, or HDTVs utilizing liquid crystal display ("**LCD**") technology. The Sellers' lead products included their Ölevia brand high definition widescreen LCD televisions;

WHEREAS, On July 8, 2008, Sellers filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532, as amended (the "**Bankruptcy Code**") in the United States Bankruptcy Court for the District of Delaware (the "**Bankruptcy Court**"), Case No. 08-11407 (BLS) (Jointly Administered) (the "**Bankruptcy Case**");

WHEREAS, upon the terms and subject to the conditions set forth herein and as authorized under Sections 105 and 363 of the Bankruptcy Code, Purchaser desires to purchase from the Sellers, and Sellers desire to sell to Purchaser the Purchased Assets in exchange for the payment to Sellers of the Purchase Price (as defined herein); and

WHEREAS, the transactions contemplated by this Agreement (the "**Transactions**") are subject to the approval of the Bankruptcy Court and will be consummated only pursuant to a Sale Order (as defined herein) to be entered in the Bankruptcy Case.

NOW, THEREFORE, in consideration of the premises and the mutual representations, warranties, covenants and agreements hereinafter contained, and intending to be bound hereby, the parties hereto hereby agree as follows:

ARTICLE I DEFINITIONS

Section 1.01. Certain Defined Terms. For purposes of this Agreement:

Defined terms used in this Agreement shall, unless the context otherwise requires, have the following meanings:

"**Affiliate**" means, with respect to any Person, any other Person that, directly or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, such Person, and the term "control" (including the terms "controlled by" and "under common control with") means the possession, directly or indirectly, of the power to direct or use the direction of the management and policies of such Person, whether through ownership of voting securities, by contract or otherwise.

“Agreement” means this Asset Purchase Agreement by and between Sellers and Purchaser together with the Disclosure Schedules and Exhibits attached to this Agreement, each as amended, consolidated, supplemented, novated or replaced by the parties from time to time in accordance with the terms hereof.

“Assignment of Transferred Intellectual Property” means the Assignment of Transferred Intellectual Property to be executed by the Sellers and Purchaser at the Closing, substantially in the form of Exhibit 1.01(b).

“Auction” means the auction to take place pursuant to the Bidding Procedures Order.

“Auction Date” means the date of the Auction scheduled by the Bankruptcy Court pursuant to the Bidding Procedures Order.

“Bankruptcy Case” has the meaning given to such term in the Recitals.

“Bankruptcy Code” has the meaning given to such term in the Recitals.

“Bankruptcy Court” has the meaning given to such term in the Recitals.

“Bid Deadline” means the date set forth in the Bidding Procedures Order by which initial Qualified Bids must be submitted to the Sellers.

“Bidding Procedures” has the meaning as more fully described in Section 8.02.

“Bidding Procedures Order” means an order of the Bankruptcy Court, approving the Bidding Procedures in form and substance reasonably acceptable to Sellers, Lenders and Purchaser.

“Break-Up Fee” has the meaning given such term in Section 8.04(a).

“Business Day” means any day other than a Saturday, Sunday or other day on which commercial banks are authorized to be closed in the State of Delaware.

“Claims” has the meaning set forth in section 101(5) of the Bankruptcy Code.

“Closing” means the consummation of the sale and purchase of the Purchased Assets and all other Transactions contemplated in this Agreement.

“Closing Date” means April 30, 2009 or such other date on or as of which the Closing occurs, but no later than May 1, 2009 (or such other date as the Purchaser, Sellers and Lenders agree to in writing).

“Competing Transaction” means a transaction (or series of transactions) involving the direct or indirect sale, transfer or other disposition of the Purchased Assets as a single, integrated transaction to a purchaser or group of purchasers jointly bidding, other than Purchaser.

“Deposit” means a deposit of \$280,000.00 provided on the Effective Date by Purchaser in an escrow account with Escrow Agent pursuant to the Escrow Agreement.

“Disclosure Schedules” means the disclosure schedules delivered by Sellers to Purchaser concurrently with the execution and delivery of this Agreement in the form of Exhibit 1.01(b).

“Effective Date” has the meaning ascribed to such term in the Preamble.

“Encumbrance” means any security interest, pledge, hypothecation, mortgage, lien or encumbrance, other than any licenses of Intellectual Property pursuant to the Transferred IP Agreements.

“Escrow Agent” means Wilmington Trust Company.

“Escrow Agreement” means the escrow agreement entered into between Sellers, Purchaser and the Escrow Agent in support hereof, a copy of which is annexed hereto as Exhibit 2.

“Governmental Authority” means any federal, state, or local court, tribunal, governmental department, agency, board or commission, regulatory authority, or other governmental body, subdivision or instrumentality.

“Governmental Order” means any order, writ, judgment, injunction, decree, stipulation, determination or award entered by or with any Governmental Authority.

“Initial Overbid Amount” has the meaning set forth in the Bidding Procedures Order.

“Incremental Bid Amount” has the meaning set forth in the Bidding Procedures Order.

“Intellectual Property” means (a) the Sellers’ Trademarks (as defined herein), licensing rights and other intellectual property associated with the Olevia Brand Name; and (b) any registrations and applications for registration of the foregoing.

“Interest” means an **“interest in property”** as such phrase is used in section 363(f) of the Bankruptcy Code.

“IRC” means the Internal Revenue Code of 1986, as amended from time to time, and the Treasury regulations promulgated and the rulings issued thereunder.

“Law” means any federal, state, commonwealth, local or foreign law, statute, code, ordinance, rule or regulation or common law requirement.

“Legal Proceeding” means any judicial, administrative or arbitral actions, suits, proceedings (public or private) or claims or any proceedings by or before a Governmental Authority or arbitration panel.

“Legal Requirements” means any and all judicial decisions, orders, injunctions, judgments, decrees and writs, and any and all laws, statutes, rules, regulations, permits,

certificates or ordinances of any governmental or municipal authority that are applicable to the Purchased Assets.

“Lenders” means the Sellers’ post-petition lenders, including Silver Point Finance, LLC, Citicorp USA, Inc. and each of their respective successors and assigns.

“Liability” means any debt, liability or obligation (whether direct or indirect, known or unknown, absolute or contingent, accrued or unaccrued, liquidated or unliquidated, or due or to become due), and including all costs and expenses relating thereto.

“Lien” means, with respect to any of the Purchased Assets, regardless of whether created or incurred pre- or post- Petition Date, any lien, pledge, charge, option, right of first refusal, license to a third party, lease to a third party, security agreement, security interest, encumbrance or other adverse claim, restriction, interest or limitation of any kind in respect of any of the Purchased Assets or irregularities in title thereto. For the purposes of this Agreement, without limiting the definition of the term “Lien,” Lien shall also have the meaning set forth in section 101(37) of the Bankruptcy Code and Sellers will be deemed to own subject to a Lien any asset which Sellers have acquired or held subject to the interest of a vendor or lessor under any conditional sale agreement, capital lease or other title retention agreement relating to such asset.

“Ölevia Brand Name” means “Ölevia”.

“Order” means any order, injunction, judgment, decree, ruling, writ, assessment or arbitration award of a Governmental Authority or arbitration panel.

“Person” means any individual, corporation, limited liability company, partnership, firm, joint venture, association, joint-stock company, trust, unincorporated organization, Governmental Authority or other entity.

“Petition” means the voluntary petition of each of the Sellers under chapter 11 of the Bankruptcy Code filed in the Bankruptcy Court on July 8, 2008.

“Petition Date” means July 8, 2008.

“Purchaser” has the meaning given such term in the Preamble.

“Purchased Assets” has the meaning given such term in Section 2.01.

“Purchase Price” means \$280,000.00.

“Qualified Bid” means a “Qualified Bid” as defined in the Bidding Procedures Order.

“Qualified Bidder” means a “Qualified Bidder” as defined in the Bidding Procedures Order. The Purchaser shall be deemed a Qualified Bidder.

“Sale Hearing” means the hearing held before the Bankruptcy Court at which the sale of the Purchased Assets is approved by entry of the Sale Order.

“Sale Motion” means the motion to be filed by the Sellers with the Bankruptcy Court, in form and substance reasonably acceptable to the Lenders, Sellers and Purchaser, seeking an order from the Bankruptcy Court authorizing, among other things, (a) the sale of the Purchased Assets free and clear of all Liens, Claims, and Interests as provided in the Sale Order, subject to higher and/or better offers; and (b) the Sellers to consummate the Transactions.

“Sale Order” means an order issued by the Bankruptcy Court authorizing the sale, transfer, assignment, conveyance and delivery of the Purchased Assets to Purchaser, in form and substance reasonably acceptable to the Sellers, Lenders and Purchaser, and containing, among other things, a “good faith purchaser” finding under Section 363(m) of the Bankruptcy Code.

“Sellers” has the meaning given such term in the Preamble.

“Third Party” means any Person other than Sellers or Purchaser.

“Trademarks” means the Sellers’ three trademarked brand names, including the LCoS trademark, the Brilliant trademark, the “Ölevia” trademark, the iDEA trademark and the iDIVA trademark, as specifically listed in Exhibit 1.01(a) hereto.

“Transactions” has the meaning given to such term in the Recitals.

“Transferred Intellectual Property” means all of the Sellers’ right, title and interest in and to (a) all the registered (and applied for) Intellectual Property owned by the Sellers, including without limitation the registrations and applications set forth in Exhibit 1.01(a) hereto, (b) all unregistered Intellectual Property owned by the Sellers, and (c) all claims of the Sellers, if any, against third parties for past, present and future infringements of all Intellectual Property owned by the Sellers.

“Treasury Regulations” means any final, proposed or temporary regulations promulgated under the IRC.

Section 1.02. Interpretation and Rules of Construction. In this Agreement, except to the extent otherwise provided or that the context otherwise requires:

(a) when a reference is made in this Agreement to an Article, Section, Exhibit or Schedule, such reference is to an Article or Section of, or an Exhibit or Schedule to, this Agreement unless otherwise indicated;

(b) the table of contents and headings for this Agreement are for reference purposes only and do not affect in any way the meaning or interpretation of this Agreement;

(c) whenever the words “include,” “includes” or “including” are used in this Agreement, they are deemed to be followed by the words “without limitation”;

(d) the words “hereof,” “herein” and “hereunder” and words of similar import, when used in this Agreement, refer to this Agreement as a whole and not to any particular provision of this Agreement;

(e) all terms defined in this Agreement have the defined meanings when used in any certificate or other document made or delivered pursuant hereto, unless otherwise defined therein;

(f) the definitions contained in this Agreement are applicable to the singular as well as the plural forms of such terms;

(g) references to a Person are also to its successors and permitted assigns; and

(h) the use of "or" is not intended to be exclusive unless expressly indicated otherwise.

ARTICLE II

PURCHASE AND SALE

Section 2.01. Purchase and Sale of Assets.

(a) Upon the terms and subject to the conditions of this Agreement, at the Closing, the Sellers shall sell, assign, transfer, convey and deliver, or cause to be sold, assigned, transferred, conveyed and delivered, to the Purchaser or its designee, and the Purchaser or its designee shall purchase from the Sellers, all of the Sellers' right, title and interest in and to the following assets (the "**Purchased Assets**"):

- (i) the Ölevia Brand Name;
- (ii) the <http://www.olevia.com> website; and
- (iii) the Transferred Intellectual Property.

Section 2.02. Purchase Price; Allocation of Purchase Price; Deposit.

(a) The purchase price for the Purchased Assets shall be \$280,000.00 (the "**Purchase Price**").

(b) On the date hereof, the Purchaser shall make the Deposit. The form of Deposit may be converted at the option of Purchaser and upon consent of the Sellers and the Lenders into a letter of credit in at least the same amount or other cash substitute as may be agreed among the parties. In the event (i) the Closing does not occur hereunder; (ii) the conditions set forth in Section 6.02 have not been satisfied or waived by the date set forth in Section 7.02(a); (iii) the Purchaser is not the successful buyer of the assets defined as the "Purchased Assets" (and used in this Section 2.02(b) as the "**Inventory**") in the Debtors' Motion for Order (I) Approving Sale of Certain of the Debtors' Assets Free and Clear of All Liens, Claims, Encumbrances, and Other Interests Pursuant to Sections 105, 363(b), (f) and (m) of the Bankruptcy Code; and (II) Granting Related Relief filed with the Bankruptcy Court on March 12, 2009 as Docket No. 1026 and scheduled for hearing on March 25, 2009; or (iv) the Lenders do not approve the Sale on the terms described herein, the Deposit will be returned and released to or as directed by the Purchaser, and the parties shall execute any documentation required or

reasonably necessary or appropriate under the Escrow Agreement to release the Deposit to the Purchaser or its designee. The Deposit shall be returned on the earlier of two (2) business days after entry of an Order (i) approving the sale of the Inventory to any buyer other than Purchaser, or (ii) approving the sale of the Purchased Assets to any buyer other than Purchaser. If Purchaser is the successful bidder for the Purchased Assets but no order approving the Sale of the Purchased Assets to Purchaser has been obtained by May 1, 2009, then at Purchaser's option, the Deposit shall be returned to Purchaser on or before May 4, 2009. If the Purchaser is the successful bidder at the Auction and the Sale Order is obtained by May 1, 2009, then the Deposit and all interest thereon shall be retained by the Sellers and paid to or as directed by the Sellers and the Purchaser shall execute any documentation required by the Escrow Agent to release the Deposit to the Sellers. To the extent of any conflict with the Escrow Agreement, the Escrow Agreement shall control.

Section 2.03. Closing. Subject to the terms and conditions of this Agreement, the sale and purchase of the Purchased Assets contemplated by this Agreement shall take place at a closing (the "Closing") to be held at the offices of Greenberg Traurig, LLP, 200 Park Avenue, New York, NY 10166 at 10:00 a.m. prevailing Eastern time on the second Business Day following the satisfaction or waiver of the conditions to the obligations of the parties hereto set forth in Section 6.01 and Section 6.02 or at such other place or at such other time or on such other date as the Seller and the Purchaser may mutually agree upon in writing.

Section 2.04. Closing Deliveries by the Sellers. At the Closing, the Sellers shall deliver or cause to be delivered to the Purchaser:

- (i) a copy of the order or other approval from the Bankruptcy Court consenting to or otherwise approving the consummation of the Transactions provided for in this Agreement; and
- (ii) executed counterparts of the Assignment of Transferred Intellectual Property.

Section 2.05. Closing Deliveries by the Purchaser. At the Closing, the Purchaser shall deliver or cause to be delivered to the Sellers executed counterparts of the Assignment of Transferred Intellectual Property.

ARTICLE III

REPRESENTATIONS AND WARRANTIES OF THE SELLERS

The Sellers hereby represent and warrant to the Purchaser, as of the date hereof or, if a representation or warranty is made as of a specified date, as of such date, as follows:

Section 3.01. "As is" "Where is". (A) THE PURCHASED ASSETS ARE BEING SOLD ON AN "AS IS", "WHERE IS" BASIS AS OF THE CLOSING AND IN THEIR CONDITION AS OF CLOSING WITH "ALL FAULTS" AND, EXCEPT AS SET FORTH IN THIS Article III, NONE OF THE SELLERS, THEIR AFFILIATES OR ANY OF THEIR RESPECTIVE OFFICERS, DIRECTORS, EMPLOYEES OR REPRESENTATIVES MAKE OR HAVE MADE ANY OTHER REPRESENTATION OR WARRANTY, EXPRESS OR

IMPLIED, AT LAW OR IN EQUITY, IN RESPECT OF THE SELLERS OR ANY OF THE PURCHASED ASSETS, INCLUDING WITH RESPECT TO (I) MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE, OR (II) THE OPERATION OF THE PURCHASED ASSETS BY THE PURCHASER AFTER THE CLOSING IN ANY MANNER OTHER THAN AS USED AND OPERATED BY THE SELLERS AND (B) NONE OF THE SELLERS, THEIR AFFILIATES, OR ANY OF THEIR RESPECTIVE OFFICERS, DIRECTORS, EMPLOYEES OR REPRESENTATIVES WILL HAVE OR BE SUBJECT TO ANY LIABILITY OR INDEMNIFICATION OBLIGATION TO THE PURCHASER OR TO ANY OTHER PERSON RESULTING FROM THE DISTRIBUTION TO THE PURCHASER, ITS AFFILIATES OR REPRESENTATIVES OF, OR THE PURCHASER'S USE OF, ANY INFORMATION RELATING TO THE PURCHASED ASSETS, INCLUDING ANY CONFIDENTIAL INFORMATION MEMORANDUM THAT MAY HAVE BEEN PROVIDED IN CONNECTION WITH THE PURCHASED ASSETS (THE "CONFIDENTIAL INFORMATION MEMORANDUM") AND ANY INFORMATION, DOCUMENTS OR MATERIAL MADE AVAILABLE TO THE PURCHASER, WHETHER VERBALLY OR IN WRITING, IN CERTAIN "DATA ROOMS," MANAGEMENT PRESENTATIONS, FUNCTIONAL "BREAK-OUT" DISCUSSIONS, RESPONSES TO QUESTIONS SUBMITTED ON BEHALF OF THE PURCHASER OR IN ANY OTHER FORM IN EXPECTATION OF THE TRANSACTIONS CONTEMPLATED BY THIS AGREEMENT. ANY SUCH OTHER REPRESENTATION OR WARRANTY IS HEREBY EXPRESSLY DISCLAIMED.

Section 3.02. Brokers. To the Knowledge of the Sellers, except for KPMG Corporate Finance LLC, no broker, finder or investment banker is entitled to any brokerage, finder's or other fee or commission in connection with the Transactions contemplated by this Agreement based upon arrangements made by or on behalf of the Sellers. The Sellers are solely responsible for any fees and expenses of KPMG Corporate Finance LLC as may be required by agreement or Bankruptcy Court order.

Section 3.03. Lenders' Approval. Sellers have obtained the approval of the Lenders to sell the Purchased Assets to Purchaser upon the terms described herein.

ARTICLE IV

REPRESENTATIONS AND WARRANTIES OF THE PURCHASER

The Purchaser hereby represents and warrants to the Sellers as follows:

Section 4.01. Organization and Authority of the Purchaser. The Purchaser is a corporation duly formed, validly existing and in good standing under the laws of the jurisdiction of its formation and has all necessary limited liability company power and authority to enter into this Agreement, to carry out its obligations hereunder and thereunder and to consummate the Transactions contemplated hereby and thereby. The Purchaser is duly licensed or qualified to do business and is in good standing in each jurisdiction which the properties owned or leased by it or the operation of its business makes such licensing or qualification necessary, except to the extent that the failure to be so licensed, qualified or in good standing would not adversely affect

the ability of Purchaser to carry out its obligations under, and to consummate the Transactions contemplated by, this Agreement. The execution and delivery by the Purchaser of this Agreement, the performance by the Purchaser of its obligations hereunder and thereunder and the consummation by the Purchaser of the Transactions contemplated hereby and thereby have been duly authorized by all requisite corporate action on the part of the Purchaser. This Agreement has been duly executed and delivered by the Purchaser, and (assuming due authorization, execution and delivery by the Sellers) this Agreement constitutes legal, valid and binding obligations of the Purchaser, enforceable against the Purchaser in accordance with their respective terms.

Section 4.02. No Conflict. The execution, delivery and performance by the Purchaser of this Agreement do not and will not (a) violate, conflict with or result in the breach of any provision of the certificate of incorporation or by laws (or similar organizational documents) of the Purchaser, (b) conflict with or violate any Law or Governmental Order applicable to the Purchaser or its respective assets, properties or businesses or (c) conflict with, result in any breach of, constitute a default (or event which with the giving of notice or lapse of time, or both, would become a default) under, require any consent under, or give to others any rights of termination, amendment, acceleration, suspension, revocation or cancellation of, any note, bond, mortgage or indenture, contract, agreement, lease, sublease, license, permit, franchise or other instrument or arrangement to which the Purchaser is a party, except, in the case of clauses (b) and (c), as would not materially and adversely affect the ability of the Purchaser to carry out its obligations under, and to consummate the transactions contemplated by, this Agreement.

Section 4.03. Governmental Consents and Approvals. The execution, delivery and performance by the Purchaser of this Agreement do not and will not require any consent, approval, authorization or other order of, action by, filing with, or notification to, any Governmental Authority, except where failure to obtain such consent, approval, authorization or action, or to make such filing or notification, would not prevent or materially delay the consummation by the Purchaser of the Transactions contemplated by this Agreement.

Section 4.04. No Financing. The Purchaser has sufficient immediately available funds to pay, in cash, the Purchase Price and all other amounts payable pursuant to this Agreement or otherwise necessary to consummate all the Transactions contemplated hereby and thereby. Upon the consummation of such transactions, (a) the Purchaser will not be insolvent, (b) the Purchaser will not be left with unreasonably small capital, (c) the Purchaser will not have incurred debts beyond its ability to pay such debts as they mature and (d) the capital of the Purchaser will not be impaired.

Section 4.05. Litigation. As of the date hereof, no Action by or against the Purchaser is pending or, to the best knowledge of the Purchaser, threatened, which could affect the legality, validity or enforceability of this Agreement or the consummation of the Transactions contemplated hereby or thereby.

Section 4.06. Brokers. No broker, finder or investment banker is entitled to any brokerage, finder's or other fee or commission in connection with the transactions contemplated by this Agreement based upon arrangements made by or on behalf of the Purchaser.

Section 4.07. Independent Investigation; Sellers' Representations. The Purchaser has conducted its own independent investigation, review and analysis of the Purchased Assets, which investigation, review and analysis was done by the Purchaser and representatives. The Purchaser acknowledges that it and its representatives have been provided adequate access to the personnel, properties, premises and records of the Sellers for such purpose. In entering into this Agreement, the Purchaser acknowledges that it has relied solely upon the aforementioned investigation, review and analysis and not on any factual representations or opinions of the Sellers or their representatives (except the specific representations and warranties of the Sellers set forth in Article III and the schedules thereto). The Purchaser hereby acknowledges and agrees that (a) other than the representations and warranties made in Article III, none of the Sellers, their Affiliates, or any of their respective officers, directors, employees or representatives make or have made any representation or warranty, express or implied, at law or in equity, with respect to the Sellers, the Purchased Assets including as to (i) merchantability or fitness for any particular use or purpose, (ii) the operation of the Purchased Assets by the Purchaser after the Closing in any manner other than as used and operated by the Sellers or (iii) the probable success or profitability of the Purchased Assets after the Closing and (b) none of the Sellers, their Affiliates, or any of their respective officers, directors, employees or representatives will have or be subject to any liability or indemnification obligation to the Purchaser or to any other Person resulting from the distribution to the Purchaser, its Affiliates or representatives of, or the Purchaser's use of, any information relating to the Purchased Assets, including the Confidential Information Memorandum and any information, documents or material made available to the Purchaser, whether verbally or in writing, in certain "data rooms," management presentations, functional "break-out" discussions, responses to questions submitted on behalf of the Purchaser or in any other form in expectation of the transactions contemplated by this Agreement.

ARTICLE V

ADDITIONAL AGREEMENTS

Section 5.01. Access to Information. From the date hereof until the Closing, upon reasonable advance notice, the Sellers shall, and shall cause each of their respective officers, directors, employees, agents, representatives, accountants and counsel to afford the Purchaser and its authorized representatives reasonable access to the offices, properties and books and records of the Sellers (to the extent relating to the Purchased Assets); provided, however, that any such access shall be conducted at the Purchaser's expense, during normal business hours, under the supervision of the Sellers' personnel and in such a manner as not to interfere with the normal operations of the Business. Notwithstanding anything to the contrary in this Agreement, the Sellers shall not be required to disclose any information to the Purchaser if such disclosure would, in the Sellers' sole discretion, (i) cause significant competitive harm to the Business or to the value of the Purchased Assets if the transactions contemplated hereby are not consummated, (ii) jeopardize any attorney-client or other legal privilege or (iii) contravene any applicable Laws, fiduciary duty or binding agreement entered into prior to the date hereof.

Section 5.02. Further Action. The parties hereto shall use all reasonable efforts to take, or cause to be taken, all appropriate action, to do or cause to be done all things necessary, proper or advisable under applicable Law, and to execute and deliver such documents and other papers, as may be required to carry out the provisions of this Agreement and consummate and make

effective the transactions contemplated by this Agreement, including without limitation the transfer and assignment of the Transferred Intellectual Property and obtain Bankruptcy Court approval as provided herein.

Section 5.03. Bankruptcy Court Approval. The Sellers shall use their best efforts to seek and obtain the Sale Order or other approval from the Bankruptcy Court to consummate the Transactions provided for in this Agreement, including the filing of proposed auction procedures and a motion to approve the Sale.

ARTICLE VI

CONDITIONS TO CLOSING

Section 6.01. Conditions to Obligations of the Sellers. The obligations of the Sellers to consummate the Transactions contemplated by this Agreement shall be subject to the fulfillment or written waiver, at or prior to the Closing, of each of the following conditions:

(a) Representations, Warranties and Covenants. (i) The representations and warranties of the Purchaser contained in this Agreement shall be true and correct in all material respects as of the Closing, except to the extent (A) such representations and warranties are made as of another date, in which case such representations and warranties shall be true and correct in all material respects or true and correct, as the case may be, as of such other date, or (B) the failure of such representations and warranties to be so true and correct as of the Closing does not have a material adverse effect on the assets or financial condition of the Purchaser and (ii) the covenants and agreements contained in this Agreement to be complied with by the Purchaser on or before the Closing shall have been complied with in all material respects, except to the extent such non-compliance does not have a material adverse effect on the assets or financial condition of the Purchaser;

(b) No Order. No Governmental Authority shall have enacted, issued, promulgated, enforced or entered any Law or Governmental Order (whether temporary, preliminary or permanent) that has the effect of making the Transactions contemplated by this Agreement illegal or otherwise restraining or prohibiting the consummation of such Transactions;

(c) Lenders' Consent. The Purchaser and the Sellers shall have received the consent of the Lenders to consummate the Transactions provided for in this Agreement; and

(d) Bankruptcy Court Approval. The Sellers shall have filed for and obtained the Sale Order or other approval from the Bankruptcy Court to consummate the Transactions provided for in this Agreement.

Section 6.02. Conditions to Obligations of the Purchaser. The obligations of the Purchaser to consummate the Transactions contemplated by this Agreement shall be subject to the fulfillment or written waiver, at or prior to the Closing, of each of the following conditions:

(a) Representations, Warranties and Covenants. (i) The representations and warranties of the Sellers contained in this Agreement shall be true and correct in all material respects as of the Closing, except to the extent such representations and warranties are made as of another date, in which case such representations and warranties shall be true and correct in all material respects or true and correct, as the case may be, as of such other date and (ii) the covenants and agreements contained in this Agreement to be complied with by the Sellers at or before the Closing shall have been complied with in all material respects;

(b) No Order. No Governmental Authority shall have enacted, issued, promulgated, enforced or entered any Law or Governmental Order (whether temporary, preliminary or permanent) that has the effect of making the Transactions contemplated by this Agreement illegal or otherwise restraining or prohibiting the consummation of such Transactions;

(c) Lenders Consent. The Purchaser and the Sellers shall have received the consent of the Lenders to consummate the Transactions provided for in this Agreement; and

(d) Bankruptcy Court Consent. The Sellers shall have filed for and obtained approval from the Bankruptcy Court to consummate the Transactions provided for in this Agreement.

ARTICLE VII

TERMINATION, AMENDMENT AND WAIVER

Section 7.01. Non-Survival of Representations and Warranties. The parties hereto agree that the representations and warranties contained in this Agreement shall terminate at the Closing or upon the earlier termination of this Agreement pursuant to Section 7.02 and no Person shall have any liability for any breach thereof from and after such termination.

Section 7.02. Termination. This Agreement may be terminated at any time prior to the Closing:

(a) by either the Sellers or the Purchaser if the Closing shall not have occurred by May 4, 2009; provided, however, that (i) such date may be extended by up to thirty (30) days by the Sellers or the Purchaser in order to obtain the Bankruptcy Court order set forth in Section 6.01(d) and 6.02(d); and (ii) the right to terminate this Agreement under this Section 7.02(a) shall not be available to any party whose failure to fulfill any obligation under this Agreement shall have been the cause of, or shall have resulted in, the failure of the Closing to occur on or prior to such date;

(b) by the Sellers if the Purchaser shall have breached any of its representations, warranties, covenants or agreements contained in this Agreement which would give rise to the failure of a condition set forth in Article VI, which breach cannot be or has not been cured within five (5) Business Days after the giving of written notice by the Sellers to the Purchaser specifying such breach;

(c) by the Purchaser if the Sellers shall have breached any of its representations, warranties, covenants or agreements contained in this Agreement which would give rise to the failure of a condition set forth in Article VI, which breach cannot be or has not been cured within five (5) Business Days after the giving of written notice by the Purchaser to the Sellers specifying such breach; or

(d) by the mutual written consent of the Sellers and the Purchaser.

Section 7.03. Effect of Termination. In the event of termination of this Agreement as provided in Section 7.02, this Agreement shall forthwith become void and there shall be no liability on the part of either party hereto except (a) as set forth in Article IX and (b) that nothing herein shall relieve either party from liability for any breach of this Agreement occurring prior to such termination; provided, however, that if the conditions to closing set forth in Article VI hereof shall have been met, or if such conditions would have been met but for any action of, omission of, or failure to use best efforts by the Purchaser, then the parties agree that the transactions contemplated hereby shall be closed and the Sellers or the Lenders may sue for, and shall be entitled to, specific performance of this Agreement and to receive full money damages; provided further, that if the conditions to closing set forth in Article VI hereof shall have been met, or if such conditions would have been met but for any action of, omission of, or failure to use best efforts by the Sellers, then the parties agree that the transactions contemplated hereby may be closed and the Purchaser may sue for, and shall be entitled to, specific performance of this Agreement and to receive full money damages.

ARTICLE VIII

BANKRUPTCY COURT MATTERS

Section 8.01. Competing Transaction

This Agreement is subject to approval by the Bankruptcy Court and the consideration by Sellers and the Bankruptcy Court of higher or better Competing Transactions. Nothing contained herein shall be construed to prohibit Sellers and their representatives from soliciting, considering, negotiating, agreeing to, or otherwise taking action in furtherance of, any Competing Transaction once the Petitions have been filed.

Section 8.02. Bidding Procedures Order

(a) Sellers agree promptly following, but no later than five (5) business days after, the execution of this Agreement to file the Sale Motion requesting a hearing date to approve the Bidding Procedures Order and for a hearing date to approve the Sale Order.

(b) The Bidding Procedures Order shall, among other things,

(i) approve the Break-Up Fee, and provide that the Break-Up Fee must be paid to Purchaser in full upon consummation of a Competing Transaction;

(ii) authorize the Purchaser to include the Break-Up Fee in any bid made by it at any Auction;

(iii) establish the Bid Deadline as defined herein;

(iv) establish an Auction Date; and

(v) establish a date for the Sale Hearing.

(c) The Bidding Procedures Order shall also establish the procedures for the solicitation of higher and/or better offers from Qualified Bidders for the Purchased Assets as a single integrated transaction. Under the Bidding Procedures Order, Purchaser shall have no obligation to be a backup bidder except as otherwise specified herein.

(d) Sellers hereby agree not to materially change or modify any of the dates or procedures set forth in the Bidding Procedures Order, including without limitation (i) the dates of the Bid Deadline, Auction and Sale Hearing, (ii) the procedures for determining any Qualified Bid and Qualified Bidders, or (iii) the Initial Overbid Amount and the Incremental Bid Amount, without the prior written consent of Purchaser and the Lenders, except as otherwise ordered by the Bankruptcy Court.

Section 8.03. Submission to Bankruptcy Court

Sellers shall file with the Bankruptcy Court this Agreement and such notices as may be appropriate in connection therewith. Purchaser shall cooperate with Sellers in obtaining Bankruptcy Court approval of the Bidding Procedures Order and the Sale Order.

Section 8.04. Break-Up Fee

The Bidding Procedures Order shall provide that Purchaser is entitled to be paid an amount equal to \$28,000.00 as a fair and reasonable break-up fee (the "Break-Up Fee") in accordance with the terms of this Agreement.

Section 8.05. Payment of Break-Up Fee

The Break-Up Fee shall be due and payable to the Purchaser if:

(a) Purchaser is not the winning bidder at the Auction;

(b) the Bankruptcy Court approves a Competing Transaction with a Qualified Bidder other than the Purchaser;

(c) the Sellers consummate such Competing Transaction; and

(d) Purchaser is not otherwise in breach of this Agreement.

The Break-Up Fee described in this Article VIII shall be paid upon and subject to the occurrence of a Closing of a Competing Transaction, by the winning Qualified Bidder or by the Sellers from the proceeds of such Competing Transaction.

Section 8.06. Purchaser's Back-Up Commitment; Payment of Break-Up Fee

If a Competing Transaction is approved by the Bankruptcy Court with a Qualified Bidder other than the Purchaser, then (a) the Purchaser shall remain bound to this Agreement, on its existing terms and at the Purchase Price of \$280,000.00 or such other price as Purchaser at its option elects to offer as a back-up purchaser, unless and until the Competing Transaction is consummated or, if earlier, until the applicable date in Section 7.02(a), and (b) provided Purchaser is not otherwise in breach of this Agreement, the Sellers shall pay the Break-Up Fee to the Purchaser within five (5) Business Days of the Closing of a Competing Transaction.

Section 8.07. Sale Order

Purchaser agrees that it will promptly take such actions as are reasonably requested by Sellers to assist in obtaining entry of the Sale Order, including furnishing affidavits or other documents or information for filing with the Bankruptcy Court for the purposes, among others, of demonstrating that Purchaser is a "good faith" purchaser under section 363(m) or any other section of the Bankruptcy Code and that the Purchase Price was not controlled by an agreement in violation of section 363(n) or any other section of the Bankruptcy Code. The Sale Order shall provide that it shall be effective and enforceable immediately upon entry by the Bankruptcy Court notwithstanding Rules 6004(g) and 6006(d) of the Federal Rules of Bankruptcy Procedure. In the event the entry of the Sale Order shall be appealed, Sellers and Purchaser shall use their respective reasonable efforts to defend such appeal.

ARTICLE IX

GENERAL PROVISIONS

Section 9.01. Expenses. Except as otherwise specified in this Agreement, all costs and expenses, including fees and disbursements of counsel, financial advisors and accountants, incurred in connection with this Agreement and the transactions contemplated by this Agreement shall be borne by the party incurring such costs and expenses, whether or not the Closing shall have occurred. Any and all taxes, fees, costs, charges, and expenses relating to any transaction, registration, transfer or other costs incurred in connection with the transfer of the Purchased Assets to Purchaser pursuant to this Agreement shall be borne solely by Purchaser.

Section 9.02. Notices. All notices, requests, claims, demands and other communications hereunder shall be in writing and shall be given or made (and shall be deemed to have been duly given or made upon receipt) by delivery in person, by an internationally recognized overnight courier service, by facsimile or registered or certified mail (postage prepaid, return receipt requested) and via email where indicated below to the respective parties hereto at the following addresses (or at such other address for a party as shall be specified in a notice given in accordance with this Section 9.02):

If to Sellers to:

Michael J. Miller, General Counsel
Syntax Brillian Corporation
1600 North Desert Drive
Tempe, AZ 85281
Facsimile Number: (602) 3898836

With a copy to:

Greenberg Traurig, LLP
200 Park Avenue
New York, New York 10166
Attention: Nancy A. Mitchell and Allen G. Kadish
Facsimile Number: (212) 805-9375

If to the Lenders:

Silver Point Finance, LLC
2 Greenwich Plaza
Greenwich, CT 06830
Attention: Marc Diagonale, with a copy to Anthony DiNello
Facsimile Number: (312) 357-7203

With a copy to:

Weil Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153
Attention: Stephen Karotkin and Simeon Gold
Facsimile Number: (212) 310-8007

If to Purchaser to

Amergence Technology, Inc.
15245 Don Julian Road
City of Industry, California 91745
Attention: David Chen, CEO
Facsimile Number: (626) 333-4422
Email: David@amergenceinc.com

With a copy to:

Leslie Cohen Law, PC
501 Santa Monica Blvd., Suite 700
Santa Monica, CA 90401
Attention: Leslie Cohen, Esq.

Facsimile Number: (310) 432-4098
Email: leslie@leslicohenlaw.com

Section 9.03. Severability. If any term or other provision of this Agreement is invalid, illegal or incapable of being enforced by any Law or public policy, all other terms and provisions of this Agreement shall nevertheless remain in full force and effect for so long as the economic or legal substance of the transactions contemplated by this Agreement is not affected in any manner materially adverse to either party hereto. Upon such determination that any term or other provision is invalid, illegal or incapable of being enforced, the parties hereto shall negotiate in good faith to modify this Agreement so as to effect the original intent of the parties as closely as possible in an acceptable manner in order that the transactions contemplated by this Agreement are consummated as originally contemplated to the greatest extent possible.

Section 9.04. Entire Agreement. This Agreement constitutes the entire agreement of the parties hereto with respect to the subject matter hereof and thereof and supersede all prior agreements and undertakings, both written and oral, between the Sellers and the Purchaser with respect to the subject matter hereof and thereof.

Section 9.05. Assignment. This Agreement may not be assigned by operation of law or otherwise prior to the Closing without the express written consent of the Sellers and the Purchaser (which consent may be granted or withheld in the sole discretion of the Sellers or the Purchaser), as the case may be.

Section 9.06. Amendment. This Agreement may not be amended or modified except (a) by an instrument in writing signed by, or on behalf of, the Sellers, the Lenders and the Purchaser or (b) by a waiver in accordance with Section 9.07.

Section 9.07. Waiver. Either party to this Agreement may (a) extend the time for the performance of any of the obligations or other acts of the other party, (b) waive any inaccuracies in the representations and warranties of the other party contained herein or in any document delivered by the other party pursuant hereto or (c) waive compliance with any of the agreements of the other party or conditions to such party's obligations contained herein. Any such extension or waiver shall be valid only if set forth in an instrument in writing signed by the party to be bound thereby and, in the case of a waiver by the Sellers, by the Lenders. Any waiver of any term or condition shall not be construed as a waiver of any subsequent breach or a subsequent waiver of the same term or condition, or a waiver of any other term or condition of this Agreement. The failure of either party hereto to assert any of its rights hereunder shall not constitute a waiver of any of such rights.

Section 9.08. Third Party Beneficiaries. Nothing in this Agreement shall create any legal or equitable right, benefit or remedy of any nature whatsoever in any Person not a party to this Agreement except the Lenders.

Section 9.09. Currency. Unless otherwise specified in this Agreement, all references to currency, monetary values and dollars set forth herein shall mean United States (U.S.) dollars and all payments hereunder shall be made in United States dollars.

Section 9.10. Bankruptcy Court Jurisdiction

The Bankruptcy Court shall have and retain exclusive jurisdiction to enforce the terms of this Agreement and to decide any claims or disputes which may arise or result from, or be connected with, this Agreement, any breach or default hereunder, or the Transactions, and any and all proceedings related to the foregoing shall be filed and maintained only in the Bankruptcy Court, and the parties hereby consent to and submit to the jurisdiction and venue of the Bankruptcy Court and shall receive notices at such locations as indicated in Section 9.02 hereof; provided, however, that if the Bankruptcy Court declines jurisdiction after the Bankruptcy Case has closed or for any other reason, the parties agree to unconditionally and irrevocably submit to the exclusive jurisdiction of the United States District Court for the District of Delaware and any appellate court thereof, for the resolution of any such claim or dispute. The parties hereby irrevocably waive, to the fullest extent permitted by applicable Law, any objection which they may now or hereafter have to the laying of venue of any such dispute brought in such court or any defense of inconvenient forum for the maintenance of such dispute. Each of the parties hereto agrees that a judgment in any such dispute maybe enforced in other jurisdictions by suit on the judgment or in any other manner provided by Law.

Section 9.11. Governing Law. This agreement shall be governed by, and construed in accordance with, the laws of the State of Delaware.

Section 9.12. Waiver of Jury Trial. EACH OF THE PARTIES HERETO HEREBY WAIVES TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY WITH RESPECT TO ANY LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED BY THIS AGREEMENT. EACH OF THE PARTIES HERETO HEREBY (A) CERTIFIES THAT NO REPRESENTATIVE, AGENT OR ATTORNEY OF THE OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT SUCH OTHER PARTY WOULD NOT, IN THE EVENT OF LITIGATION, SEEK TO ENFORCE THE FOREGOING WAIVER AND (B) ACKNOWLEDGES THAT IT HAS BEEN INDUCED TO ENTER INTO THIS AGREEMENT AND THE TRANSACTIONS CONTEMPLATED BY THIS AGREEMENT, AS APPLICABLE, BY, AMONG OTHER THINGS, THE MUTUAL WAIVERS AND CERTIFICATIONS IN THIS.

Section 9.13. Injunctive Relief. The parties hereto agree that this Agreement shall be specifically enforceable by the Seller or the Lenders if the circumstances described in the proviso to Section 7.03 shall have occurred, irrespective of any other condition of fact or law.

Section 9.14. Counterparts. This Agreement may be executed and delivered (including by facsimile transmission) in one or more counterparts, and by the different parties hereto in separate counterparts, each of which when executed shall be deemed to be an original, but all of which taken together shall constitute one and the same agreement.

IN WITNESS WHEREOF, the Sellers and the Purchaser have caused this Agreement to be executed as of the date first written above by their respective officers thereunto duly authorized.

SYNTAX-BRILLIAN CORPORATION

By: [Signature]
Name: Bradley M. Dines
Title: CFO

SYNTAX-BRILLIAN SPE, INC.

By: [Signature]
Name: Bradley M. Dines
Title: CFO

SYNTAX GROUPS CORPORATION

By: [Signature]
Name: Bradley M. Dines
Title: CFO

AMERGENCE TECHNOLOGY, INC.

By: _____
Name:
Title:

IN WITNESS WHEREOF, the Sellers and the Purchaser have caused this Agreement to be executed as of the date first written above by their respective officers thereunto duly authorized.

SYNTAX-BRILLIAN CORPORATION

By: _____
Name:
Title:

SYNTAX-BRILLIAN SPE, INC.

By: _____
Name:
Title:

SYNTAX GROUPS CORPORATION

By: _____
Name:
Title:

AMERGENCE TECHNOLOGY, INC.

By: 
Name: *David Chen*
Title: *CEO*

EXHIBIT 1.01(a)

LIST OF TRADEMARKS

- 1) LCoS trademark
- 2) Brilliant trademark
- 3) "Ölevia" trademark
- 4) iDEA trademark
- 5) iDIVA trademark

EXHIBIT 1.01(b)

ASSIGNMENT OF TRANSFERRED INTELLECTUAL PROPERTY

ASSIGNMENT OF TRANSFERRED INTELLECTUAL PROPERTY

THIS ASSIGNMENT OF TRANSFERRED INTELLECTUAL PROPERTY (this "Assignment") is delivered effective as of this ___ day of April 2009 ("Effective Date") by Syntax-Brilliant Corporation, a Delaware corporation, Syntax-Brilliant SPE, Inc., a Delaware corporation, and Syntax Groups Corporation, a Delaware corporation (collectively the "Assignor"), to and in favor of Amergence Technology, Inc., a California corporation (the "Assignee").

WHEREAS, Assignor and Assignee are parties to that certain Asset Purchase Agreement dated as of March __, 2009 (the "Asset Purchase Agreement"); and

WHEREAS, Pursuant to the Asset Purchase Agreement, Assignor wishes to assign to Assignee, and Assignee wishes to acquire from Assignor, all of the Assignor's rights, title and interest in any jurisdiction throughout the world in and to all of the Transferred Intellectual Property (as such term is defined in the Asset Purchase Agreement);

NOW, THEREFORE, in consideration of the promises and mutual agreements set forth in the Asset Purchase Agreement, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Assignor does hereby agree as follows:

1. **Assignment of Transferred Intellectual Property.** Assignor hereby sells, assigns, transfers and sets over to Assignee its entire right, title and interest in and to the Transferred Intellectual Property for Assignee's own use and enjoyment, and for the use and enjoyment of Assignee's successors, assigns or other legal representatives, at least as fully and entirely as the same would have been held and enjoyed by Assignor if this Assignment had not been made.

2. **Further Assurances.** Assignor hereby covenants and agrees that, at any time and from time to time after the date of this Assignment, at Assignee's request, Assignor shall use all reasonable efforts to take, or cause to be taken, all appropriate action, to do or cause to be done all things necessary, proper or advisable under applicable Law, and to execute and deliver such documents and other papers, as may be required to grant, sell, convey, assign, transfer, set over to Assignee any of the Transferred Intellectual Property.

3. **Asset Purchase Agreement Governs.** Notwithstanding any other provisions of this Assignment to the contrary, nothing contained herein shall in any way supersede, modify, replace, amend, change, rescind, waive, exceed, expand, enlarge or in any way affect the provisions, including the warranties, covenants, agreements, conditions, representations or, in general any of the rights and remedies, and any of the obligations set forth in the Asset Purchase Agreement, if any, nor shall this Assignment expand or enlarge any remedies under the Asset Purchase Agreement. To the extent that there is any inconsistency between the Asset Purchase Agreement and this Assignment, the Asset Purchase Agreement shall prevail to the extent of such inconsistency.

4. **Recordation of Assignment.** Assignor hereby requests the Commissioner of Patents and Trademarks and the corresponding entity or agency in any applicable foreign

country, to record, as applicable, Assignee as the Assignee and owner of the applicable Transferred Intellectual Property.

5. **No Third Party Beneficiaries.** This Assignment shall be binding upon and inure solely to the benefit of the Assignee and its permitted assigns and nothing herein, express or implied, is intended to or shall confer upon any other Person, any legal or equitable right, benefit or remedy of any nature whatsoever, under or by reason of this Assignment.

6. **Severability.** If any term or other provision of this Assignment is invalid, illegal or incapable of being enforced by any Law or public policy, all other terms and provisions of this Assignment shall nevertheless remain in full force and effect so long as the economic or legal substance of the transactions contemplated hereby is not affected in any manner materially adverse to either Assignor or Assignee. Upon such determination that any term or other provision is invalid, illegal or incapable of being enforced, the parties hereto shall negotiate in good faith to modify this Assignment so as to effect the original intent of the parties as closely as possible in an acceptable manner in order that the transactions contemplated by this Assignment are consummated as originally contemplated to the greatest extent possible.

7. **Governing Law.** This Assignment shall be governed by, and construed in accordance with, the laws of the State of Delaware without regard to conflicts of law provisions thereof.

[Remainder of Page Left Intentionally Blank]

IN WITNESS WHEREOF, Assignor and Assignee have caused this Assignment to be executed by their duly authorized representatives as of the date first written above.

SYNTAX-BRILLIAN CORPORATION

By: _____
Name:
Title:

SYNTAX-BRILLIAN SPE, INC.

By: _____
Name:
Title:

SYNTAX GROUPS CORPORATION

By: _____
Name:
Title:

AMERGENCE TECHNOLOGY, INC.

By: _____
Name:
Title:

EXHIBIT 2

ESCROW AGREEMENT

THIS AGREEMENT is made this 27 day of March, 2009, by and among

SYNTAX BRILLIAN CORPORATION, SYNTAX
BRILLIAN SPE, INC., and SYNTAX GROUPS
CORPORATION, Delaware corporations, Debtors-
in-Possession ("Seller"),

- and -

AMERGENCE TECHNOLOGY, INC., a California
corporation ("Purchaser"),

- and -

WILMINGTON TRUST COMPANY ("Escrow
Agent").

WHEREAS, Seller seeks to sell ("Sale") certain assets pursuant to 11 U.S.C. §363 to Purchaser, and Purchaser seeks to acquire such assets, in accordance with a certain Asset Purchase Agreement dated March 21, 2009 ("Purchase Agreement") and subject to order of the United States Bankruptcy Court ("Court"); and

WHEREAS, Purchaser agrees to deposit the Purchase Price, as defined in the Purchase Agreement, in the amount of \$280,000.00, with Escrow Agent subject to the terms hereof.

NOW, THEREFORE, in consideration of the premises, and further consideration of the covenants set forth hereafter, it is hereby agreed mutually as follows:

I. Designation as Escrow Agent.

Subject to the terms and conditions hereof, Purchaser and Seller hereby appoint Wilmington Trust Company as Escrow Agent and Wilmington Trust Company hereby accepts such appointment.

II. Deposit of Escrow Funds.

(a) Upon execution of this Escrow Agreement, Purchaser shall deposit the sum of \$280,000.00 into an account (the "Escrow Account") established with Escrow Agent. The Escrow Account is set forth below:

Wilmington Trust Company
ABA# 031100092
A/C# 092830-000
A/C Name: Syntax / Amergence APA Escrow

Attn: Adam B. Seozzafava

(b) Escrow Agent shall hold the Escrow Amount in the Escrow Account, together with all investments thereof and all interest accumulated thereon and proceeds therefrom, in escrow upon the terms and conditions set forth in this Escrow Agreement and shall not disburse funds from the Escrow Account except as provided herein.

(c) Escrow Agent shall invest the Escrow Account pursuant to written directions of Seller and Purchaser, and in the absence of such directions, in the U.S. Government Portfolio (Service Class shares) of the Wilmington family of mutual funds. Seller and Purchaser acknowledge that shares in this mutual fund are not obligations of Wilmington Trust Company or Wilmington Trust Corporation, are not deposits and are not insured by the FDIC. Escrow Agent or its affiliate may be compensated by the mutual fund for services rendered in its capacity as investment advisor, or other service provider, such as provider of shareholder servicing and distribution services, and such compensation is both described in detail in the prospectus for the fund, and is in addition to the compensation, if any, paid to Wilmington Trust Company in its capacity as Escrow Agent hereunder.

III. Disbursement of Escrow Account.

The Escrow Account shall be released:

(a) upon an order of the Court which has become final by resolution of all appeals or upon the appeal period having run without an appeal having been filed, or for which the ten day stay of Bankruptcy Rule 6004 has been waived ("Final Order"), authorizing and directing the Sale to Purchaser, including a finding of good faith pursuant to 11 U.S.C. § 363(m), in which case the Escrow Amount immediately shall be paid within two (2) business days to the Seller according to wire or other payment instructions to be provided by Seller;

(b) upon a Final Order denying approval of the Sale, or denying approval of the Sale to Purchaser (for instance, if Sale is authorized to another party), in which case the Escrow Amount shall be paid to Purchaser within two (2) business days after entry of the Final Order according to wire or other payment instructions to be provided by Purchaser;

(c) in the event the Final Order approves the Sale in a different amount than the Escrow Amount, then, to the extent that the approved Sale amount is less than the Escrow Amount, the difference shall be returned to Purchaser within two (2) business days after entry of the Final Order;

(d) upon Purchaser's written request if the sale of the assets defined as the "Purchased Assets" in the Debtors' Motion for Order (I) Approving Sale of Certain of the Debtors' Assets Free and Clear of All Liens, Claims, Encumbrances, and Other Interests Pursuant to Sections 105, 363(b), (f) and (m) of the Bankruptcy Code; and (II) Granting Related Relief filed with the Bankruptcy Court on March 12, 2009 as Docket No. 1026 and scheduled for hearing on March 25, 2009, or such other date as the Bankruptcy Court may order is not approved at such hearing, in which case the Escrow Amount shall be paid to the Purchaser within two (2) business days of such request by wire transfer or according to other payment instructions to be provided by Purchaser;

(e) in the event no Final Order with respect to any sale of the assets subject to the Sale, is entered by May 4, 2009, in which case the Escrow Amount shall be released to Purchaser within two (2) business days thereafter; or

(f) otherwise as Purchaser and Seller may agree in a writing signed by both parties instructing Escrow Agreement where to transfer the funds held in the Escrow Account.

To the extent of any interest or increase in the Escrow Account over the Purchase Price, such interest or increase shall be released to Purchaser in all events whenever the Escrow Amount is finally disbursed.

Notwithstanding anything contained herein to the contrary, in the event funds transfer instructions are given, whether in writing, by telecopier or otherwise, Escrow Agent is authorized (but not required) to seek confirmation of such instructions by telephone call-back, and the Escrow Agent may rely upon the confirmations of anyone purporting to be the person or persons designated in the instructions. The persons and telephone numbers for call-backs may be changed only in a writing actually received and acknowledged by the Escrow Agent. The parties to this Escrow Agreement acknowledge that such security procedure is commercially reasonable. Escrow Agent may disburse the Escrow Account pursuant to this Section III, either by wire transfer or certified or bank check, at the sole discretion of the Escrow Agent. It is understood, however, that the Escrow Agent may disburse any funds in the Escrow Account without any separate instructions, if such disbursements are in accordance with the terms of this Escrow Agreement.

IV. Authority of Escrow Agent and Limitation of Liability.

(a) In acting hereunder, Escrow Agent shall have only such duties as are specified herein and no implied duties shall be read into this Agreement, and Escrow Agent shall not be liable for any act done, or omitted to be done, by it in the absence of its gross negligence or willful misconduct. Escrow Agent shall not be charged with knowledge or notice of any fact, order, agreement or circumstance not specifically set forth herein including without limit the terms of the Purchase Agreement.

(b) Escrow Agent may act in reliance upon any writing or instrument or signature which it, in good faith, believes to be genuine, and may assume the validity and accuracy of any statement or assertion contained in such a writing or instrument and may assume that any person purporting to give any writing, notice, advice or instruction in connection with the provisions hereof has been duly authorized to do so.

(c) Escrow Agent shall be entitled to consult with legal counsel, at Purchaser's expense, in the event that a question or dispute arises with regard to the construction of any of the provisions hereof, and shall incur no liability and shall be fully protected in acting in good faith in accordance with the advice or opinion of such counsel.

(d) Escrow Agent shall not be required to use its own funds in the performance of any of its obligations or duties or the exercise of any of its rights or powers, and shall not be required to take any action which, in Escrow Agent's sole and absolute judgment, could involve it in expense or

liability unless furnished with security and indemnity which it deems, in its reasonable discretion, to be satisfactory.

(e) Purchaser shall pay to Escrow Agent compensation for its services hereunder to be determined from time to time by the application of the current rates than charged by Escrow Agent for accounts of similar size and character, in accordance with the fee schedule annexed hereto. In the event Escrow Agent renders any extraordinary services in connection with the escrow account at the request of the parties, Escrow Agent shall be entitled to additional compensation therefor, for which Purchaser is responsible. Escrow Agent shall have a first lien against the Escrow Account to secure the obligations of Purchaser and Seller hereunder. Purchaser also agrees to pay the legal fees of Escrow Agent, which shall be due and payable contemporaneous with the Deposit, and from time to time thereafter as incurred and upon written invoice. Escrow Agent's legal fees, disbursements and expenses shall be payable whether or not the transactions contemplated hereby occur. The terms of this paragraph shall survive termination of this Agreement.

(f) Purchaser hereby agrees to indemnify Escrow Agent, its directors, officers, employees and agents (collectively, the "Indemnified Parties"), and hold the Indemnified Parties harmless from any and against all liabilities, losses, actions, suits or proceedings at law or in equity, and any other expenses, fees or charges of any character or nature, including, without limitation, attorney's fees and expenses, which an Indemnified Party may incur or with which it may be threatened by reason of acting as or on behalf of Escrow Agent under this Agreement or arising out of the existence of the Escrow Account, except to the extent the same shall be caused by Escrow Agent's gross negligence or willful misconduct. Escrow Agent shall have a first lien against the Escrow Account to secure the indemnity obligations of the parties hereunder. The Escrow Agent may retain counsel of its choice to participate in the defense of any indemnified claims, at the expense of the Purchaser and Purchaser shall not settle or otherwise resolve any indemnified claim without an unconditional release in favor of the Escrow Agent in form, scope and substance satisfactory to the Escrow Agent. The terms of this paragraph shall survive termination of this Agreement.

(g) In the event Escrow Agent receives conflicting instructions hereunder, Escrow Agent shall be fully protected in refraining from acting until such conflict is resolved to the satisfaction of Escrow Agent in accordance with the terms of this agreement.

(h) Escrow Agent may resign as Escrow Agent, and, upon its resignation, shall thereupon be discharged from any and all further duties and obligations under this Agreement by giving at least thirty (30) days prior notice in writing of such resignation to Purchaser and Seller, which notice shall specify a date upon which such resignation shall take effect. Upon the resignation of Escrow Agent, Purchaser and Seller shall, within thirty (30) business days after receiving the foregoing notice from Escrow Agent, designate a substitute escrow agent (the "Substitute Escrow Agent"), which Substitute Escrow Agent shall, upon its designation and notice of such designation to Escrow Agent, succeed to all of the rights, duties and obligations of Escrow Agent hereunder. In the event Purchaser and Seller shall not have delivered to Escrow Agent a written designation of Substitute Escrow Agent within the aforementioned thirty (30) day period, together with the consent to such designation by the Substitute Escrow Agent, the Escrow Agent may apply to a court of competent jurisdiction to appoint a Substitute Escrow Agent, and the costs of obtaining such appointment shall

of obtaining such appointment shall be reimbursable from Purchaser and Seller and from the Escrow Funds. Upon the delivery of the funds in the Escrow Account to a Substitute Escrow Agent, Escrow Agent shall be relieved of all liability hereunder.

V. Notices.

Except as otherwise provided herein, any notice, instruction or instrument to be delivered hereunder shall be in writing and shall be effective upon receipt at the addresses set forth below or at such other address specified in writing by the addressee, or if to the Escrow Agent, as set forth on the signature page hereof, upon receipt via facsimile or telecopier transmission, at the number set forth on the signature page hereof, or at such other number specified by Escrow Agent:

If to Purchaser:

Amergence Technology, Inc.
Attn: David Chen, CEO
15245 Don Julian Road
City of Industry, CA 91745
Telephone: (626) 333-4400
Facsimile: (626) 333-4422

-and-

Leslie Cohen Law, PC
Attn: Leslie Cohen, Esq.
Suite 700
501 Santa Monica Boulevard
Santa Monica, CA 90401
Telephone: (310) 566-4367
Facsimile: (310) 432-4098

If to Seller:

Syntax-Brilliant Corporation, et al.
Attn: Michael Miller
General Counsel
1600 North Desert Drive
Tempe, AZ 85281
Telephone: (602) 389-8839
Facsimile: (602) 389-8836

-and-

Greenberg Traurig, LLP
Attn: Nancy A. Mitchell, Esq.
Allen G. Kadish, Esq.
200 Park Avenue
New York, NY 10155
Telephone: (212) 801-9200
Facsimile: (212) 801-6400

VI. Amendment.

This Escrow Agreement may not be amended, modified, supplemented or otherwise altered except by an instrument in writing signed by the parties hereto.

VII. Termination.

This Agreement will terminate upon the disbursement of all funds in the Escrow Account, as provided above, by the Escrow Agent.

VIII. Tax Reporting.

The parties hereto, other than the Escrow Agent, agree that, for tax reporting purposes, all interest and other income earned from the investment of amounts in the Escrow Account ("Taxable Income") in any tax year shall be allocated to Purchaser ("Taxpayer"). Upon execution of this Escrow Agreement, Taxpayer shall provide Escrow Agent with its certified tax identification number ("TIN") on an executed Internal Revenue Service Form ("IRS") W-9 or other applicable IRS Form. Taxpayer agrees to report all Taxable Income allocable to it on its federal and other applicable tax returns. Taxpayer acknowledges and agrees that, in the event its TIN is not certified to the Escrow Agent, and/or it does not make all certifications set forth in IRS Form W-9 or other applicable IRS Form, applicable tax laws may require withholding of a portion of any income earned with respect to amounts in the Escrow Account that are allocable to it.

IX. Anti-Terrorism/Anti-Money Laundering Laws.

IMPORTANT INFORMATION ABOUT PROCEDURES FOR OPENING A NEW ACCOUNT - To help the United States government fight the funding of terrorism or money laundering activities, Federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens a new account. What this means for the parties to this Agreement: the Escrow Agent will ask for your name, address, date of birth, and other information that will allow the Escrow Agent to identify you (e.g., your social security number or tax identification number). The Escrow Agent may also ask to see your driver's license or other identifying documents (e.g., passport, evidence of formation of corporation, limited liability company, limited partnership, etc., certificate of good standing).

Each party to this Agreement hereby agrees to provide the Escrow Agent, prior to the establishment of the Escrow Account, with the information identified above pertaining to it by completing the form attached as Exhibit A and returning it to the Escrow Agent. Exhibit A includes one form for individuals and another form for entities.

X. Governing Law; Jurisdiction.

This is a Delaware contract and shall be governed by Delaware law in all respects. The parties hereto agree that any action, suit or proceeding seeking to enforce any provision of, or based on any matter arising out of or in connection with, this Agreement or the transactions contemplated hereby shall be brought in the United States Bankruptcy Court for the District of Delaware, and each of the parties hereby irrevocably consents to the exclusive jurisdiction of such courts (and of the appropriate appellate courts therefrom) in any such action, suit or proceeding; provided, however, that if the Bankruptcy Case has closed, the parties agree to unconditionally and irrevocably submit to the exclusive jurisdiction of the United States District Court for the District of Delaware, for the resolution of any such action, suit or proceeding and irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to the laying of the venue of any such action, suit or proceeding in any such court or that any such action, suit or proceeding brought in any such court has been brought in an inconvenient forum. Process in any such action, suit or proceeding may be served on any party anywhere in the world, whether within or without the jurisdiction of any such court. Without limiting the foregoing, each party agrees that service of

process on such party as provided in Section V shall be deemed effective service of process on such party.

XI. Counterparts.

This Agreement may be executed in any number of counterparts, each of which when so executed shall be deemed to be an original, and such counterparts together shall constitute and be one and the same instrument.

XII. Entire Agreement.

This Agreement (as amended, supplemented or otherwise modified from time to time) sets forth in full the terms of agreement between the parties and is intended as the full, complete and exclusive contract governing the relationship between the parties with respect to the transactions contemplated herein, superseding all other discussion, promises, representations, warranties, agreements and understandings, whether written or oral, between the parties with respect thereto.

XIII. WAIVER OF JURY TRIAL.

EACH OF THE PARTIES TO THIS AGREEMENT HEREBY IRREVOCABLY WAIVES ALL RIGHT TO A TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY.

XIV. Severability.


Wherever possible, each provision of this Agreement shall be interpreted in such a manner as to be effective and valid under applicable law, but if any provision of this Agreement shall be prohibited by or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Agreement.

XV. No Strict Construction.

This Agreement and all other agreements and documents executed and/or delivered in connection herewith have been prepared through the joint efforts of all of the parties hereto or thereto. Neither the provisions of this Agreement or any such other agreements and documents nor any alleged ambiguity therein shall be interpreted or resolved against any party on the ground that such party or such party's counsel drafted this Agreement or such other agreements and documents, or based on any other rule of strict construction.

IN WITNESS WHEREOF, the parties hereto have caused their names to be hereto subscribed by their respective Presidents or Vice Presidents, or other authorized officers, as of the day and year first above written.

AMERGENCE TECHNOLOGY, INC.
(Purchaser)

By: 
David Chen
Chief Executive Officer
15245 Don Julian Road
City of Industry, CA 91745

SYNTAX-BRILLIAN CORPORATION
SYNTAX-BRILLIAN SPE, INC. and
SYNTAX GROUPS CORPORATION
Debtors-in-Possession (Seller)

By: _____
Name:
Title:
1600 North Desert Drive
Tempe, AZ 85281
WILMINGTON TRUST COMPANY
Escrow Agent

By: _____
Title:

Address:
1625/WT Plaza 1
1100 North Market Street
Wilmington, Delaware 19890-1625
Fax No.: (302) 636-4149
Tel. No.: (302) 636-6694

with a copy to:

Moritt Hock Hamroff & Horowitz LLP
400 Garden City Plaza
Garden City, NY 11530
Phone: 516-873-2000
Fax: 516-873-2010
Attention: Leslie Ann Berkoff, Esq.

AMERGENCE TECHNOLOGY, INC.
(Purchaser)

By: _____
David Chen
Chief Executive Officer
15245 Don Julian Road
City of Industry, CA 91745

SYNTAX-BRILLIAN CORPORATION
SYNTAX-BRILLIAN SPE, INC. and
SYNTAX GROUPS CORPORATION
Debtors-in-Possession (Seller)

By: _____
Name: *Bradley M. Lines*
Title: *CEO*
1600 North Desert Drive
Tempe, AZ 85281
WILMINGTON TRUST COMPANY
Escrow Agent

By: _____
Title:

Address:
1625/WT Plaza 1
1100 North Market Street
Wilmington, Delaware 19890-1625
Fax No.: (302) 636-4149
Tel. No.: (302) 636-6694

with a copy to:

Moritt Hock Hamroff & Horowitz LLP
400 Garden City Plaza
Garden City, NY 11530
Phone: 516-873-2000
Fax: 516-873-2010
Attention: Leslie Ann Berkoff, Esq.

WILMINGTON TRUST COMPANY

Escrow Agent

By: 

Title: **Adam B. Scozzafava**

Financial Services Officer

Address:

1625/WT Plaza 1

1100 North Market Street

Wilmington, Delaware 19890-1625

Fax No.: (302) 636-4149

Tel. No.: (302) 636-6694

with a copy to:

Moritt Hock Hamroff & Horowitz LLP

400 Garden City Plaza

Garden City, NY 11530

Phone: 516-873-2000

Fax: 516-873-2010

Attention: Leslie Ann Berkoff, Esq.

EXHIBIT A
Due Diligence Questionnaire for Entity Customers

Dear Customer:

IMPORTANT INFORMATION ABOUT PROCEDURES FOR OPENING A NEW ACCOUNT

To help the government fight the funding of terrorism or money laundering activities, Federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens a new account. What this means for you: When you open an account, we will ask for your name, address, date of birth, and other information that will allow us to identify you. We may also ask to see your driver's license or other identifying documents.

Please complete the items identified and sign below. In certain circumstances, we may be required to request additional information. Thank you for your cooperation in this matter.

Company Name: Amergence Technology, Inc.

SSN/TIN*: 39-2053496

Street Address**: 15245 Don Julian Rd.

City: City of Industry State: CA Zip Code: 91745

Phone (Optional): (626) 333-4400 Fax (Optional): (626) 333-4422 eMail (Optional):
david@amergenceinc.com

**If SSN/TIN has been applied for please attach copy of filed application*

*** Business street address, address for the principal place of business, local office or other physical location,*

P.O. Box address is not acceptable

Required documents from non-individuals:

Please provide the following *executed* document:
Completed IRS Form W-9/W-8 (form attached)

Please provide *at least one (1)* of the following certified documents:
Certificate or Articles of Incorporation
Government-issued business license
Partnership Agreement
LLC Agreement
Trust Agreement
Certificate of Good Standing (issued within the last six months)



Signature

3/27/09

Date

Form W-9
(Rev.
November
2005)
Department of
the Treasury
Internal
Revenue
service

Request for Taxpayer
Identification Number and Certification

**Give form to
the requester.
Do not send to
the IRS.**

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pa
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2.

Name (as shown on your Income tax return) Amergence Technology, Inc.

Business name, if different from above

Check appropriate box:

Individual/ Sole Proprietor Corporation Partnership Other

Exempt from backup withholding

Address (number, street, and apt. or suite no.)

15245 Don Julian Rd.

City, state, and ZIP code.

City of Industry, CA 91745

List account number(s) here (optional)

Requester's name and address
(optional):

Part I Taxpayer Identification Number (TIN)

Social Security number

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN) However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 2.

Employer identification number
39-2053496

Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because. (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage-interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here	Signature of U.S. person 	Date ▶ 3/27/09
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Purpose of Form A person who is required to file an information	• An individual who is a citizen or resident of the United States,
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return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes, you are considered a person if you are:

- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the
 3. The IRS tells the requester that you furnished an incorrect TIN,
 4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
 5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules regarding partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying

tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange

certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment. **Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space

transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details),

provided. **Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line. **Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),

2. The United States or any of its agencies or instrumentalities,

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment

EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.socialsecurity.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester.

community as a nominee or custodian, or

15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for ...	THEN the payment is exempt for...
Interest and dividend payments	All exempt recipients except for 9

Broker transactions Exempt recipients 1 through 13.

Also, a person registered under the Investment-Advisers Act of 1940 who regularly acts as a broker

Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup

before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. **Caution:** *A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.*

withholding: medical and health care payments, attorneys' fees; and payments for services paid by a federal executive agency.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification. **4. Other payments.** You

What Name and Number To Give the Requester

For this type of account: Give name and SSN of:

1. Individual
2. Two or more individuals Joint account
3. Custodian account of a minor (Uniform Gift to Minors Act)
4. a. The usual revocable savings trust (grantor is also trustee)
b. So-called trust account that is not a legal or valid trust under state law
5. Sole proprietorship or single-owner LLC The individual The actual owner of the account or, if combined funds, the first individual on the account¹
The minor²

must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

The grantor-trustee ¹

The actual owner ¹

The owner ³

For this type of account: Give name and EIN of:

6. Sole proprietorship or single-owner LLC

7. A valid trust, estate, or pension trust

8. Corporate or LLC electing corporate status on Form 8832

9. Association, club, religious, charitable, educational, or other tax-exempt organization

10. Partnership or multi-member LLC

11. A broker or registered nominee

12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government,

school district, or prison) that receives agricultural program owner ³

Legal entity ⁴

The corporation

The organization

The partnership

The broker or nominee

The public entity

The

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules regarding partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, **states**, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.