FORM PTO-1594 (Modified)
(Rev. 6-93)
OMB No. 0651-0011 (exp.4/94)
Copyright 1994-97 LegalStar
TM05/REV03

06-14-2000

101353440

Docket No.:

Tab settings

To the Honorable Commissioner of Patents and Trademarks: Please record the attached original documents or copy thereof.

1. Name of conveying party(ies):

MHM ACQUISITION CORP.

MP 2-24-00

- ☐ Individual(s)
- ☐ Association
- ☐ General Partnership
- ☐ Limited Partnership
- ☒ Corporation-State **Ohio**
- ☐ Other

Additional name(s) of conveying party(ies) attached? ☐ Yes ☒ No

2. Name and address of receiving party(ies):

Name: **MHM BUSINESS SERVICES, INC.**

Internal Address:

Street Address: **648 Rockside Woods Blvd., #330**

City: **Cleveland** State: **OH** ZIP: **44131**

- ☐ Individual(s) citizenship
- ☐ Association
- ☐ General Partnership
- ☐ Limited Partnership
- ☒ Corporation-State **Ohio**
- ☐ Other

If assignee is not domiciled in the United States, a domestic representative designation is attached: ☐ Yes ☐ No
(Designations must be a separate document from Assignment)
Additional name(s) & address(es) attached? ☐ Yes ☒ No

3. Nature of conveyance:

- ☐ Assignment
- ☐ Merger
- ☐ Security Agreement
- ☒ Change of Name
- ☒ Other See Attached **

Execution Date: **9/14/98 and 9/16/98, effective 9/22/98**

4. Application number(s) or registration numbers(s):

A. Trademark Application No.(s)

75/492,901

B. Trademark Registration No.(s)

2,003,642

Additional numbers attached? ☐ Yes ☒ No

5. Name and address of party to whom correspondence concerning document should be mailed:

Name: **Robert D. Hovey**

Internal Address: **Hovey, Williams, Timmons & Collins**

Street Address: **2405 Grand Blvd., Suite 400**

City: **Kansas City** State: **MO** ZIP: **64108**

6. Total number of applications and registrations involved:..... 2

7. Total fee (37 CFR 3.41):.....$ **$65.00**

- ☒ Enclosed
- ☐ Authorized to be charged to deposit account

8. Deposit account number:

19-0522

DO NOT USE THIS SPACE

65E

9. Statement and signature.

To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.

Robert D. Hovey
Name of Person Signing

Signature

2/24/00
Date

Total number of pages including cover sheet, attachments, and document: 5

No. F00460401

STATE OF MISSOURI

Rebecca McDowell Cook
Secretary of State

CORPORATION DIVISION

CERTIFICATE OF CORPORATE RECORDS

MHM BUSINESS SERVICES, INC.

using in Missouri the name

MHM BUSINESS SERVICES, INC.

I, REBECCA McDOWELL COOK, Secretary of State of the State of Missouri and Keeper of the Great Seal thereof, do hereby certify that the annexed pages contain a full, true and complete copy of the original documents on file and of record in this office.

IN TESTIMONY WHEREOF, I have set my hand and imprinted the GREAT SEAL of the State of Missouri, on this, the 7th day of FEBRUARY, 2000.

Rebecca McDowell Cook

Secretary of State

S. #30

#F00460401

STATE OF MISSOURI

Rebecca McDowell Cook
Secretary of State
CORPORATION DIVISION

CERTIFICATE OF MERGER
FOREIGN CORPORATION SURVIVING

WHEREAS, Articles of Merger of the following corporations:
MHM PROFESSIONAL RESOURCES, INC. (#00373498)
INTO:
MHM ACQUISITION CORP. (#F00460401)
Organized and existing under the laws of **Missouri, Ohio** have been received, found to conform to law, and filed.

NOW, THEREFORE, I, REBECCA MCDOWELL COOK, Secretary of State of the State of Missouri, issue this Certificate of merger, certifying to the foregoing and certifying that the merger of the aforenamed corporations with

MHM ACQUISITION CORP. (#F00460401)

as the surviving corporation, shall be effective on the date on which the same becomes effective in the State of **Ohio**
Effective date: **September 22, 1998.**

THE NAME IS SUBSEQUENTLEY CHANGED TO:
MHM BUSINESS SERVICES, INC.

IN TESTIMONY WHEREOF, I HAVE SET MY HAND AND IMPRINTED THE GREAT SEAL OF THE STATE OF MISSOURI, ON THIS, THE **13th** DAY OF **October, 1998**

Rebecca McDowell Cook
Secretary of State

$30.00

S.O.S. #30

State of Missouri

Rebecca McDowell Cook, Secretary of State
P.O. Box 778, Jefferson City, Mo. 65102

Corporation Division

FILED AND CERTIFICATE
ISSUED
OCT 13 1998

Articles of Merger

(To be submitted in duplicate)

Pursuant to the provisions of The General and Business Corporation Law of Missouri, the undersigned corporations certify the following:

Rebecca McDowell Cook
SECRETARY OF STATE

(1) That MHM Professional Resources, Inc. (Name of Corporation) of Missouri (Parent State)

(2) That MHM Acquisition Corp. (Name of Corporation) of Ohio (Parent State)

(3) That _____ (Name of Corporation) of _____ (Parent State)

are hereby merged and that the above named MHM Acquisition Corp. (Name of Corporation) is the surviving corporation.

(4) That the Board of Directors of MHM Professional Resources, Inc. (Name of Corporation) met on September 11, 1998 and by resolution adopted by a majority vote of the members of such board approved the Plan of Merger set forth in these articles.

(5) That the Board of Directors of MHM Acquisition Corp. (Name of Corporation) met on August 22, 1998 and by resolution adopted by a majority vote of the members of such board approved the Plan of Merger set forth in these articles.

(6) That the Board of Directors of _____ (Name of Corporation) met on _____ and by resolution adopted by a majority vote of the members of such board approved the Plan of Merger set forth in these articles.

(7) The Plan of Merger thereafter was submitted to a vote at the special meeting of the shareholders of MHM Professional Resources, Inc. held on 9/11/98 at 420 Nichols Rd. Kansas City, MO. and at such meeting there were 23,999 shares entitled to vote and all voted in favor and none voted against said plan.

(8) The Plan of Merger thereafter was submitted to a vote at the special meeting of the shareholders of MHM Acquisition Corp. held on 8/22/98 at 6480 Rockside Blvd, Cleve. OH. and at such meeting there were one (1) shares entitled to vote and all voted in favor and none voted against said plan.

(9) The Plan of Merger thereafter was submitted to a vote at the special meetinfg of the shareholders of _____ held on _____ at _____ and at such meeting there were _____ shares entitled to vote and _____ voted in favor and _____ voted against said plan.

Corp. #51 (12-94)

CORPORATE SEAL

MHM Acquisition Corp.

(Name of Corporation)

By _____
(Its President or Vice President)
Keith W. Reeves, President

ATTEST:

By _____
Its Secretary or Assistant Secretary

CORPORATE SEAL

MHM Professional Resources, Inc.

(Name of Corporation)

By _____
(Its President or Vice President)

ATTEST:

By _____
Its Secretary or Assistant Secretary

State of Missouri }
County of Jackson } ss.

I, Katherine A. Latzman, a Notary Public,

do hereby certify that on the 16th day of September, 19 98,

personally appeared before me ~~Scott M. Stabotsky~~ Eldon G. Walter

who being by me first duly sworn, declared that he is the President

of MHM Professional Resources, Inc.

that he signed the foregoing documents as _____ of the corporation, and that the statements therein contained are true.

(Notarial Seal)

KATHERINE A. LATZMAN
Notary Public-State of Missouri
Commissioned in Jackson County
My Commission Expires February 21, 2001

_____
Notary Public

My commission expires February 21, 2001

State of Ohio }
County of Cuyahoga } ss.

I, Martha A. Lange, a Notary Public,

do hereby certify that on the 14th day of September, 19 98,

personally appeared before me Keith W. Reeves

who being by me first duly sworn, declared that he is the President

of MHM Acquisition Corp.

that he signed the foregoing documents as President of the corporation, and that the statements therein contained are true.

(Notarial Seal)

MARTHA A. LANGE
Notary Public, State of Ohio
Recorded in Cuyahoga Cty.
My Comm. Expires 01/28/2001

_____
Notary Public

ATTACHMENT B

The merger consideration is made up of cash and Century stock worth up to $55,000,000 depending upon whether or not the "Earn-Out Payment" (equal to 5,500,000) is earned pursuant to the attached earn-out formula. The parties will not know whether the Earn-Out Payment is earned until the 1st anniversary of the Closing (i.e. September 22, 1999).

Consequently, the actual exchange of shares cannot be determined at this time. What can be stated factually is the following:

(i) At the Closing on September 22, 1998 the shareholders of MHM Professional Resources, Inc. received:

$49,500,000 made up of:

(A) $3,915,625 in cash;

(B) A Note for $16,946,474 to be paid on or prior to January 2, 1999; and

(C) $28,637,901 worth of Century stock (approximately 1,607,742 shares of Century common stock)

(ii) If the Earn-Out Payment is received, the shareholders will receive up to an additional 5,500,000 on September 22, 1999.

$5,500,000 made up of:

(A) $2,318,011 in cash

(B) $3,181,989 worth of Century stock (approximately 178,638 shares of Century common stock).

The number of shares of Century Stock issuable to the Shareholders shall be determined based upon the closing price of Century Stock on the NASDAQ system on July 28, 1998, which was $17.8125 per share.

Prior to the merger, the shareholders of the target, MHM Professional Resources, Inc., held 23,995 shares of stock.

Consequently, if one assumes that the total merger consideration is 55,000,000, then the total amount of cash to be received by the shareholders is $23,180,110, and the exchange of shares is 23,995 shares of MHM Professional Resources, Inc. for 1,786,380 shares of Century stock for an exchange ratio of 74.448 (i.e. an exchange of 74.448 Century shares for every one previously existing MHM share).

EXHIBIT B
EARN-OUT FORMULA

CENTURY Stock having an aggregate value of Three Million One Hundred Eighty-One Thousand Nine Hundred Eighty-Nine Dollars ($3,181,989), (i.e. 178,638 shares) and cash in the amount of Two Million Three Hundred Eighteen Thousand Eleven Dollars ($2,318,011) (the "Holdback") will be subject to earn-out according to the following formula based on MHM's actual pre-tax profits for the 12 month period following closing. Actual pre-tax profits will be computed by taking MHM's GAAP basis income before income taxes as reported on MHM's audited financial statements, plus adding back any overhead or direct charges from CENTURY. For purposes of computing MHM's actual pretax profits:

1. MHM's Actual Pre-Tax Profits - $5,561,800 = y

2. Y/$617,975 = MHM's Earn-Out %

3. MHM's Earn-Out % X the Holdback = (Z) Total Earn-Out Due Shareholders (which cannot be more than the Holdback) to be issued and paid to Shareholders

4. Holdback – (Z) = Reduction in Consideration

5. The formulas for this "earn-out" computation will be further adjusted for reductions in profit margins and resulting decreases in Proforma Income arising from reductions of gross revenue lost due to conflicts arising from CENTURY's ownership interest in MHM.

6. The deduction for goodwill amortization relating to the Merger shall not exceed $1,377,240.

ATTACHMENT C

Director:
Keith W. Reeves.

Officers:

Keith W. Reeves	President
Jocelyn A. Bradford	Treasurer
Barbara A. Rutigliano	Secretary

The address for all of the above director and officers is:
Century Business Services, Inc.
6480 Rockside Woods Blvd., South
Suite 330
Cleveland, Ohio 44131

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AGREEMENT AND PLAN OF MERGER

among

CENTURY BUSINESS SERVICES, INC.,

MHM ACQUISITION CORP.,

MHM PROFESSIONAL RESOURCES, INC.

and

THE SHAREHOLDERS OF MHM PROFESSIONAL RESOURCES, INC.

September 18, 1998

AGREEMENT AND PLAN OF MERGER

This Agreement and Plan of Merger (this "Agreement") is made and entered into effective as of September 18, 1998, among Century Business Services, Inc., a Delaware corporation ("Century"), MHM Acquisition Corp, an Ohio corporation ("Merger Sub"), MHM Professional Resources, Inc., a Missouri corporation (the "Company"), and all of the shareholders of the Company, as identified on the attached EXHIBIT A (the "Shareholders") (Century, Merger Sub, the Company and each Shareholder are sometimes hereinafter individually referred to as a "Party" and collectively as the "Parties").

PRELIMINARY STATEMENTS

A. Century desires to acquire the Company through the merger (the "Merger") of the Company with and into Merger Sub, with Merger Sub as the surviving corporation, pursuant to which each share of capital stock of the Company (the "Company Shares") outstanding at the Effective Time (as defined in Article II) will be converted into the right to receive Century Stock (as defined in Section 1.6) as more fully provided herein.

B. The Company desires to be merged with and into Merger Sub and for the Shareholders to receive Century Stock in exchange for the Company Shares held by the Shareholders immediately prior to the Effective Time.

C. The Parties intend that the Merger constitute a tax-free "reorganization" within the meaning of Section 368(a)(1)(A) of the Internal Revenue Code of 1986, as amended (the "Code"), by reason of Section 368(a)(2)(D) thereof.

D. The respective Boards of Directors of Merger Sub and the Company and the Executive Management Committee of Century have determined the Merger in the manner contemplated herein to be desirable and in the best interests of their respective shareholders and, by resolutions duly adopted, have approved and adopted this Agreement.

AGREEMENT

Now, therefore, in consideration of the premises and the mutual and dependent promises hereinafter set forth, the Parties hereby agree as follows:

ARTICLE I

MERGER

Section 1.1 The Merger. Subject to the terms and conditions of this Agreement and in accordance with the Ohio General Corporation Law (the "OGCL") and the Missouri Revised Statutes (the "MRS"), at the Effective Time, the Company will be merged with and into Merger Sub, the separate existence of the Company will cease and Merger Sub will continue as the surviving corporation (the "Surviving Corporation").

Section 1.2 Effect of the Merger. The Merger will have the effects set forth in Section 1701.82 of the OGCL, and Section 351.458 of the MRS.

Section 1.3 Articles of Incorporation and Code of Regulations; Name. At the Effective Time, the Articles of Incorporation and the Code of Regulations of Merger Sub prior to the Effective Time, including all amendments thereto made prior to the Effective Time, will be the Articles of Incorporation and the Code of Regulations of the Surviving Corporation. At the Effective Time, the name of the Surviving Corporation will be changed to "MHM Business Services, Inc."

Section 1.4 Directors. Each person serving as a director of the Company prior to the Effective Time will tender a letter of resignation effective as of the Effective Time. Keith W. Reeves will become the initial director of the Surviving Corporation, to hold office in accordance with the Articles of Incorporation and the Code of Regulations of the Surviving Corporation until his successor is duly elected or appointed and qualified or until his earlier death, resignation or removal.

Section 1.5 Officers. The persons serving as officers of Merger Sub prior to the Effective Time will become the initial officers of the Surviving Corporation, each to hold office in accordance with the Articles of Incorporation and the Code of Regulations of the Surviving Corporation until his or her respective successor is duly elected or appointed and qualified or until his or her earlier death, resignation or removal.

Section 1.6 Merger Consideration; Conversion of Securities. At the Effective Time, by virtue of the Merger and without any action on the part of the Parties or the holders of any of the respective securities:

(a) The Company Shares will be converted into the right to receive a combination of cash and Century common stock, par value $.01 per share ("Century Stock"), having an aggregate value of up to Fifty-Five Million Dollars ($55,000,000) (the "Merger Consideration"). The payment of the Merger Consideration shall be made as follows: (i) a combination of cash and Century stock having an aggregate value of Forty-Nine Million Five Hundred Thousand Dollars ($49,500,000)(the "Closing Date Payment") shall be due and payable on the Closing Date, and (ii) a combination of cash and Century stock having an aggregate value of up to Five Million Five Hundred Thousand Dollars ($5,500,000)(the "Earn-Out Payment") may be payable pursuant to the earn-out formula set forth on EXHIBIT B attached hereto and made a part hereof. The Closing Date Payment shall be paid as follows: Three Million Nine Hundred Fifteen Thousand Six Hundred Twenty-Five Dollars ($3,915,625) in cash shall be paid to the Shareholders within two (2) business days following the Closing Date; Sixteen Million Nine Hundred Forty-Six Thousand Four Hundred Seventy-Four Dollars ($16,946,474) in cash shall be paid (together with interest at a rate of 6.5% per annum accrued from the Closing Date through the payment date) shall be paid on or prior to January 2, 1999; and Twenty-Eight Million Six Hundred Thirty-Seven Thousand Nine Hundred One Dollars ($28,637,901) worth of Century stock shall be issued within thirty (30) days following the Closing Date. If the full amount of the Earn-Out Payment is earned pursuant to the earn-out formula, such earn-out payment shall be payable as follows: Two Million Three Hundred Eighteen Thousand Eleven Dollars ($2,318,011) in cash shall be paid within ninety (90) days following the first anniversary of the Closing Date; and Three Million One Hundred Eighty-One Thousand Nine Hundred Eighty-Nine Dollars ($3,181,989) worth of Century stock shall be issued within ninety (90) days following the first anniversary of the Closing Date. The number of shares of Century Stock issuable to the Shareholders shall be determined based upon the closing price of Century Stock on the NASDAQ system on July 28, 1998, which was $17.8125 per share. The cash portion of the Closing Date Payment shall be paid to the Shareholders' Representative. The Shareholders' Representative will, in turn, pay the respective amounts of such cash owed to each Shareholder listed on EXHIBIT A. The portion of the Closing Date Payment comprised of Century Stock will be distributed in the respective amounts set forth opposite each Shareholder's name on EXHIBIT A. Any Earn-Out payment shall be allocated to the Shareholders in proportion to the percentages set forth opposite each Shareholder's name on EXHIBIT A. All Earn-Out Payments shall be delivered to the Shareholders' Representative who will, in turn, pay the respective amounts of such cash owed to each Shareholder and deliver the respective certificate(s)

representing the stock portion of such Earn-Out Payment to each Shareholder pursuant to an agreement among the Shareholders. Notwithstanding anything to the contrary contained herein, the number of shares of Century Stock to be issued to any Shareholder shall be rounded up or down to the nearest whole number of shares.

(b) The Company Shares will be canceled immediately following the Closing. Each common share of the Company held in the treasury of the Company will automatically be canceled and retired without any conversion thereof.

(c) Within thirty (30) days after the Closing, Century shall deliver to Key Trust Company of Ohio, N.A., as escrow agent (the "Escrow Agent"), the cash and share certificates representing the Century Stock that constitutes the Earn-out Payment, which cash and share certificates shall be held by the Escrow Agent subject to the terms of an escrow agreement (the "Escrow Agreement") to be dated as of the Closing Date among Century, the Shareholders and the Escrow Agent in substantially the form attached hereto as EXHIBIT C.

(d) Century shall, within sixty (60) days after the first anniversary of the Closing Date, give written notice to the Shareholders reasonably detailing Century's determination of the cash and of the number of shares of Century Stock that each Shareholder is entitled to receive as the Earn-out Payment. The Shareholders must, within ten (10) business days after the Shareholders' receipt of the notice, give written notice ("Earn-out Notice") to Century specifying in reasonable detail the Shareholders' objections to Century's determination of the Earn-out Payment. The parties shall meet in person and negotiate in good faith during the ten (10) business day period (the "Earn-out Resolution Period") after the date of Century's receipt of the Earn-out Notice to resolve the Shareholders' objections. If the parties are unable to resolve all such disputes within the Earn-out Resolution Period, then within five (5) business days after the expiration of the Earn-out Resolution Period, all disputes shall be submitted to a mutually-agreed upon independent accountant (the "Independent Accountant") who shall be engaged to provide a final and conclusive resolution of all unresolved disputes within fifteen (15) business days after such engagement. The Independent Accountant's determination shall be limited to the specific components of the earn-out formula that are in dispute and shall not result in a recalculation of the earn-out formula set forth on EXHIBIT B hereto. The determination of the Independent Accountant shall be final, binding and conclusive on the parties hereto, and the fees and expenses of the Independent Accountant shall be borne by the party that the Independent Accountant determines is the non-prevailing party.

(e) Within ten (10) business days following final resolution of the Company's Closing Date Net Worth under Section 1.7(b), Century shall pay to the Shareholder Representative (as hereafter defined), on behalf of the Shareholders, an amount equal to the amount paid by the Company Affiliates (as hereafter defined) for all net tangible assets purchased by the Company Affiliates since April 26, 1998. The reimbursement shall apply to assets ordered and paid for on or after April 26, 1998. For assets ordered after that date but not paid for as of the Closing Date, the Merger Sub will pay for those assets as they become due. As used herein, the term "Company Affiliates" shall mean Mayer Hoffman McCann L.C., Myers and Stauffer L.C., Mayer Hoffman McCann Property Tax Consultants L.C. and MHM Physician Services L.C.

Section 1.7 Closing Date Net Worth.

(a) Not less than three (3) business days prior to the Closing, the Company will deliver to Century an estimate of the components of its aggregate net worth as of the Closing, determined on an accrual basis in accordance with generally accepted accounting principles (including provisions for current and deferred income tax (but excluding footnotes)) ("GAAP") (the "Estimated Closing Date Net

Worth"). To the extent that the Estimated Closing Date Net Worth is less than Two Million Dollars ($2,000,000), such difference (the "Estimated Closing Date Net Worth Deficiency") shall be deducted from the cash portion of the Closing Date Payment to be paid to Shareholders as provided in Section 1.7(c).

(b) As promptly as practicable (but in no event later than fifteen (15) business days after the Closing Date), the Shareholders shall deliver to Century and Merger Sub (i) a balance sheet of the Company dated as of the close of business on the Closing Date (the "Closing Date Balance Sheet") prepared in accordance with GAAP reasonably detailing the Shareholders' determination of the Company's aggregate net worth as of the Closing Date (the "Closing Date Net Worth"). Century must, within thirty (30) business days after Century's receipt of the Closing Date Balance Sheet and the Closing Statement, give written notice (the "Notice") to the Shareholders specifying in reasonable detail Century's objections, if any, with respect thereto, including, without limitation, any objections relating to the Shareholders' determination of the Closing Date Balance Sheet and the Closing Date Net Worth. With respect to any disputed amounts, the parties shall meet in person and negotiate in good faith during the ten (10) business day period (the "Resolution Period") after the date of the Shareholders' receipt of the Notice to resolve any such disputes. If the parties are unable to resolve all such disputes within the Resolution Period, then within five (5) business days after the expiration of the Resolution Period, all unresolved disputes shall be submitted to the Independent Accountant who shall be engaged to provide a final and conclusive resolution of all unresolved disputes within fifteen (15) business days after such engagement. The determination of the Independent Accountant shall be final, binding and conclusive on the parties hereto, and the fees and expenses of the Independent Accountant shall be borne by the party that the Independent Accountant determines is the nonprevailing party.

(c) To the extent the actual Closing Date Net Worth is less than the Estimated Closing Date Net Worth, the Shareholders shall pay such deficiency (together with interest at the rate of nine percent (9%) per annum from the Closing Date until paid) to Century within five (5) business days after its final determination pursuant to this Section 1.7. To the extent the actual Closing Date Net Worth is greater than the Estimated Closing Date Net Worth, such excess shall be paid to the Shareholders in immediately available funds no sooner than six (6) months after the Closing Date by the Merger Sub.

ARTICLE II

CONSUMMATION OF MERGER

The closing of the Merger ("Closing") will take place on September 15, 1998 (the "Closing Date"), at the offices of Baker & Hostetler LLP, 3200 National City Center, 1900 East Ninth Street, Cleveland, Ohio 44114-3485, at 10:00 a.m. or at or on such other time, date and place as shall be mutually agreed to by Century and the Shareholders. At the time of the Closing, the parties will cause the Merger to be consummated by filing Certificates of Merger with the Secretary of State of Ohio and the Secretary of State of Missouri, in such form as required by and executed in accordance with the OGCL and the MRS. The date and time of the filing of the last Certificate of Merger to be filed pursuant to the preceding sentence shall be the "Effective Time."

ARTICLE III

REPRESENTATIONS AND WARRANTIES OF CENTURY AND MERGER SUB

In order to induce the Company and the Shareholders to enter into this Agreement, Century and Merger Sub hereby jointly and severally represent and warrant to the Company and the Shareholders that the statements contained in this Article III are true, correct and complete:

Section 3.1 Organization and Standing. Century is a corporation duly organized, validly existing and in good standing under the laws of the State of Delaware with full power and authority (corporate and other) to own, lease, use and operate its properties and to conduct its business as and where now owned, leased, used, operated and conducted. Merger Sub is a corporation duly organized, validly existing and in good standing under the laws of the State of Ohio with full power and authority (corporate and other), to own, lease, use and operate its properties and to conduct its business as and where now owned, leased, used, operated and conducted.

Section 3.2 Corporate Power and Authority. Each of Century and Merger Sub has all requisite corporate power and authority to enter into this Agreement and to perform its respective obligations under this Agreement. This Agreement and the transactions contemplated by this Agreement have been duly and validly authorized by all necessary corporate action on the part of Century and Merger Sub. This Agreement has been duly executed and delivered by Century and Merger Sub and constitutes the legal, valid and binding obligation of Century and Merger Sub, enforceable against each of Century and Merger Sub in accordance with its terms.

Section 3.3 Conflicts; Consents and Approvals. Neither the execution nor delivery of this Agreement by Century or Merger Sub nor the consummation of the transactions contemplated by this Agreement will:

(a) Violate or result in a breach of any provision of, or constitute a default (or an event which, with the giving of notice, the passage of time, or both, would constitute a default) under, or entitle any third party (with the giving of notice, the passage of time, or both) to terminate, accelerate or call a default under any of the terms, conditions or provisions of the Certificate of Incorporation or Bylaws of Century, the Articles of Incorporation or Bylaws of Merger Sub, or any note, bond, mortgage, indenture, deed of trust, license, contract, undertaking, agreement, lease or other instrument or obligation of Century or Merger Sub which would have a material adverse effect on the ability of Century or Merger Sub to consummate the transactions contemplated by this Agreement;

(b) Violate any order, writ, injunction, decree, statute, rule, or regulation applicable to Century or Merger Sub or its respective properties or assets which would have a material adverse effect on the ability of Century or Merger Sub to consummate the transactions contemplated by this Agreement; or

(c) Require Century or Merger Sub to obtain any action or consent or approval of, or review by, or registration with any third party, court or governmental body or other agency, instrumentality or authority, other than actions required by the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended, and the rules and regulations promulgated thereunder (the "HSR Act"), if applicable.

Section 3.4 Litigation. There is no suit, claim, action, proceeding or investigation pending or, to the best knowledge of Century and Merger Sub, threatened against Century or Merger Sub which could have a material adverse effect on the ability of Century or Merger Sub to consummate the transactions contemplated by this Agreement.

Section 3.5 Brokerage and Finder's Fees. Neither Century, Merger Sub, nor any of their respective directors, officers or employees has incurred, or will incur, any brokerage, finder's or similar fee in connection with the transactions contemplated by this Agreement.

Section 3.6 SEC Documents; Absence of Changes. Century has delivered to the Shareholders Century's Quarterly Reports on Form 10-Q for the quarters ended March 31, 1998 and June 30, 1998, its Annual Report on Form 10-K for the fiscal year ended December 31, 1997 and its Proxy Statement with respect to its 1998 Annual Meeting of Stockholders (collectively, the "Century SEC Documents"). The Century SEC Documents were true and complete in all material respects as at their respective dates, did not contain any untrue statement of a material fact nor omit to state any material fact required to be stated therein or necessary to make the statements contained therein, in light of the circumstances in which they were made, not misleading. Since the filing of its Quarterly Report on Form 10-Q for the quarter ended March 31, 1998, there has not been any material adverse change in Century's business condition (financial or otherwise), results of operations or liabilities not reflected in the Century SEC Documents.

Section 3.7 Capitalization of Century As of September 15, 1998, the authorized capital stock of Century consisted solely of 250,000,000 shares of Century Stock of which 62,109,420 shares were issued and outstanding. Each outstanding share of Century Stock has been, and each share of Century Stock to be issued in connection with the Merger will be, duly authorized and validly issued, fully paid and nonassessable, and no share of Century Stock has been, and no share of Century Stock to be issued in connection with the Merger will be issued in violation of preemptive or similar rights.

ARTICLE IV

REPRESENTATIONS AND WARRANTIES OF COMPANY AND THE SHAREHOLDERS

In order to induce Century and Merger Sub to enter into this Agreement, the Company and each of the Shareholders hereby jointly and severally represent and warrant (although the representations and warranties contained in this Article IV with respect to each Shareholder's stock ownership and matters personal to any Shareholder are made by each Shareholder severally and not jointly) to Century and Merger Sub that the statements contained in this Article IV are true, correct, and complete:

Section 4.1 Organization and Standing. The Company is a corporation duly organized, validly existing and in good standing under the laws of the State of Missouri with full power and authority (corporate and other) to own, lease, use and operate its properties and to conduct its business as and where now owned, leased, used, operated and conducted. The Company is duly qualified to do business and is in good standing in each jurisdiction listed in Schedule 4.1, is not qualified to do business in any other jurisdiction and neither the nature of the business or other activities conducted by the Company nor the properties it owns, leases or operates requires it to qualify to do business as a foreign corporation in any other jurisdiction. The Company has not received any notice or assertion within the three (3) years prior to the date of this Agreement from any governmental official in any jurisdiction to the effect that the Company is required to be qualified or authorized to do business in such jurisdiction, in which the Company is not so qualified or has not obtained such authorization. The Company is not in default in the performance, observation or fulfillment of any provision of its articles of incorporation or bylaws.

Section 4.2 Capitalization and Security Holders. The authorized capital stock of the Company consists solely of 50,000 shares of common stock, par value $1.00 per share, of which 23,999 shares are issued and outstanding. EXHIBIT A attached to this Agreement contains a correct and complete list of the names and addresses of all of the Shareholders and all the Company Shares owned beneficially and of record by each such Shareholder. Each outstanding Company Share has been duly authorized and validly issued and is fully paid and nonassessable, and no Company Share has been issued in violation of preemptive or similar rights. Except as set forth in Schedule 4.2, there are no outstanding subscriptions, options, warrants, puts, calls, agreements, understandings, claims, or other commitments or rights of any type relating to the issuance, sale or transfer by the Company or any Shareholder of any securities of the Company, nor are there outstanding any securities which are convertible into or exchangeable for shares

of capital stock of the Company; and the Company has no obligations of any kind to issue any additional securities or to pay for any securities of the Company or any predecessor. The issuance and sale of all securities of the Company has been in full compliance with all applicable federal and state securities laws.

Section 4.3 Subsidiaries. Except as set forth on Schedule 4.3, the Company does not own, directly or indirectly, any equity or other ownership interest in any corporation, partnership, joint venture or other entity or enterprise. The Company is not subject to any obligation or requirement to provide funds to or make any investment (in the form of a loan, capital contribution or otherwise) in any entity.

Section 4.4 Stock Ownership and Authority. All of the Company Shares are owned free and clear of all liens, security interests, encumbrances, pledges, charges, claims, voting trusts, and restrictions on transfer of any nature whatsoever, except restrictions on transfer imposed by or pursuant to federal or state securities laws. Each Shareholder has the full and unrestricted right, power and capacity to transfer and deliver the Shares held by him, her or it beneficially or of record and to execute this Agreement and consummate the transactions contemplated by this Agreement without the consent or approval of any other person. This Agreement has been duly executed and delivered by each Shareholder and constitutes the legal, valid and binding obligation of each Shareholder, enforceable against such Shareholder in accordance with its terms.

Section 4.5 Corporate Power and Authority. The Company has all requisite corporate power and authority to enter into and perform this Agreement and to carry out its obligations under this Agreement. This Agreement and the transactions contemplated by this Agreement have been duly and validly authorized by all necessary corporate action on the part of the Company. This Agreement has been duly executed and delivered by the Company and constitutes the legal, valid and binding obligation of the Company, enforceable against the Company in accordance with its terms.

Section 4.6 Consents and Approvals. Neither the execution and delivery of this Agreement by the Company or the Shareholders nor the consummation of the transactions contemplated by this Agreement requires or will require any action or consent or approval of, or review by, or registration with, any third party, court or governmental body or other agency, instrumentality or authority.

Section 4.7 Financial Statements.

(a) The Company has furnished to Century and Merger Sub the balance sheets of the Company for the twelve-month period ended December 31, 1997 and for the three-month period ended March 31, 1998, as included in a consolidation of Internal Balance Sheets of the Company and other related entities, together with the related Income Statements for the Company for the twelve-month period ended December 31, 1997 and for the three-month period ended March 31, 1998. The Company also furnished the related Equity Analysis for such Internal Statements. Related notes or statements of cash flows were not provided with such Statements. These referenced statements as provided shall be referred to as the "Financial Statements". (The Financial Statements as at and for the year ended December 31, 1997, are sometimes hereinafter referred to separately as the "1997 Statements"). The Financial Statements, which have been initialed for identification by the president of the Company, have been prepared from and are in accordance with the books and records of the Company, have been prepared by the Company in conformity with the Company's past accounting practices as consistently applied, are true and correct in all material respects and fairly present the financial condition and results of operations of the Company as of the dates stated and the results of operations of the Company for the periods then ended in accordance with such practices, except as otherwise stated therein.

(b) When delivered in accordance with Section 5.2(a)(ii) of this Agreement, the Closing Date Balance Sheet shall have been prepared from and be in accordance with the books and records of the Company and in accordance with GAAP (excluding footnotes), shall be true and correct in all material respects and shall fairly present the financial condition of the Company as of such date.

Section 4.8 Undisclosed Liabilities. The Company has no liability or obligation of any nature (whether liquidated, unliquidated, accrued, absolute, contingent or otherwise and whether due or to become due) except:

(a) Those set forth in the 1997 Statements which have not been paid or discharged since the date thereof and those incurred since December 31, 1997, in the ordinary course of business consistent with past practices which do not, individually or in the aggregate, exceed $25,000;

(b) Those contractual obligations arising after the date of this Agreement under agreements or other commitments specifically identified in Schedule 4.20; and

(c) Current liabilities (determined in accordance with GAAP) incurred since December 31, 1997, in transactions in the ordinary course of business consistent with past practices which are properly reflected on its books and which are not inconsistent with the other representations, warranties and agreements of the Company and the Shareholders set forth in this Agreement.

Section 4.9 Absence of Certain Changes. Since December 31, 1997, there has not been:

(a) Any material adverse change in the business, operations, assets, properties, client base, prospects, rights, results of operations or condition (financial or otherwise) of the Company or any occurrence, circumstance, or combination thereof which reasonably could be expected to result in any such material adverse change (a "Material Adverse Effect"), including, without limitation, any material adverse change relating to a relationship with any underwriter, insurance carrier or other vendor (a "Vendor");

(b) Any declaration, setting aside or payment of any dividend or any distribution (in cash or in kind) to any Shareholder, or any direct or indirect redemption, purchase or other acquisition by the Company or any Shareholder of any of its capital stock or any options, warrants, rights or agreements to purchase or acquire such stock;

(c) Any increase in amounts payable by the Company to or for the benefit of, or committed to be paid by the Company to or for the benefit of, any Shareholder, director, officer or other consultant, agent or employee of the Company whose total annual compensation exceeds Twenty-Five Thousand Dollars ($25,000), or any relatives of such person, or any increase in any benefits granted under any bonus, stock option, profit-sharing, pension, retirement, severance, deferred compensation, insurance, or other direct or indirect benefit plan, payment or arrangement made to, with or for the benefit of any such person;

(d) Any transaction entered into or carried out by the Company other than in the ordinary and usual course of the Company's business consistent with past practices;

(e) Any borrowing or agreement to borrow funds by the Company, any incurring by the Company of any other obligation or liability (contingent or otherwise), except liabilities incurred in the usual and ordinary course of the Company's business consistent with past practices, or any endorsement, assumption or guarantee of payment or performance of any loan or obligation of any other person by the Company;

(f) Any material change in the Company's method of doing business or any change in its accounting principles or practices or its method of application of such principles or practices;

(g) Any mortgage, pledge, lien, security interest, hypothecation, charge or other encumbrance imposed or agreed to be imposed on or with respect to the property or assets of the Company;

(h) Any sale, lease or other disposition of, or any agreement to sell, lease or otherwise dispose of any of the properties or assets of the Company;

(i) Any purchase of or any agreement to purchase assets for an amount in excess of Thirty-Five Thousand Dollars ($35,000) for any one or more purchases made by the Company or any lease or any agreement to lease, as lessee, any capital assets with payments over the term thereof to be made by the Company exceeding an aggregate of Thirty-Five Thousand Dollars ($35,000);

(j) Any loan or advance made by the Company to any person;

(k) Any modification, waiver, change, amendment, release, rescission or termination of, or accord and satisfaction with respect to, any term, condition or provision of any contract, agreement, license or other instrument to which the Company is a party, other than any satisfaction by performance in accordance with the terms thereof in the usual and ordinary course of business;

(l) Any labor dispute or disturbance adversely affecting the business operations or condition (financial or otherwise) of the Company, including, without limitation, the filing of any petition or charge of unfair or discriminatory labor practice with any governmental or regulatory authority, efforts to effect a union representation election, actual or threatened employee strike, work stoppage or slowdown; or

(m) any contract or agreement entered into by the Company that is not able to be terminated by the Company on 30 days or fewer advance notice without penalty or premium.

Section 4.10 Taxes.

(a) The Company has duly paid all taxes, assessments, fees and other governmental charges (hereinafter, simply "taxes") payable by the Company. The Company has duly filed all federal, state, local and foreign tax returns and tax reports required to be filed by it, all such returns and reports are true, correct and complete, none of such returns and reports have been amended, and all taxes arising under such returns and reports (regardless of whether reflected thereon) have been fully paid or shall be adequately reserved for in the Closing Date Balance Sheet, when delivered, and shall be timely paid. No claim has been made by authorities in any jurisdiction where the Company did not file tax returns that it is or may be subject to taxation therein. All tax payments relating to employees, including income tax withholding, FICA, FUTA, unemployment and workers' compensation payments have been fully and timely paid.

(b) The Company has delivered to Century and Merger Sub copies of all federal, state, local, and foreign income tax returns filed with respect to the Company for taxable periods ended on or after December 31, 1993. Schedule 4.10 sets forth the dates and results of any and all audits conducted by taxing authorities within the last five (5) years prior to the date of this Agreement or otherwise with respect to any tax year for which assessment is not barred by any applicable statute of limitations. No waivers of any applicable statute of limitations for the filing of any tax returns or payment of any taxes or assessments of any deficient or unpaid taxes are outstanding. All deficiencies proposed as a result of any audits have been paid or settled. There is no pending or, to the best knowledge of the Company and the Shareholders, threatened federal, state, local or foreign tax audit or assessment of the Company and no agreement with any federal, state, local or foreign taxing authority that may affect the subsequent tax liabilities of the Company.

(c) All taxes attributable to the existence or operation of the Company as at or through the Closing Date shall, to the extent not already paid, be properly reflected in accordance with GAAP in the Closing Date Balance Sheet, when delivered. The Shareholders will be liable for taxes for which the Company has not made adequate provision in the Closing Date Balance Sheet.

(d) The Company has never been a member of any affiliated, consolidated, combined or unitary group for purposes of taxes and the Company has no liability under Treasury Regulation 1.1502-6. There exists no tax-sharing agreement or arrangement pursuant to which the Company is obligated to pay the tax liability of any other person, or to indemnify any other person with respect to any tax.

(e) Schedule 4.10 includes a list of all states, territories and jurisdictions to which any tax is properly payable by the Company.

(f) MHM became an "S corporation," within the meaning of Section 1361(a)(1) of the Code (an "S corporation"), for federal income tax purposes on January 1, 1993, pursuant to a valid election made by MHM, with the consent of all of its shareholders, and effective as of such date, and MHM is and from such date always has been an S corporation.

Section 4.11 Compliance with Law. The Company has materially complied and is in material compliance with all laws, statutes, ordinances, orders, rules, regulations, policies, and guidelines promulgated, and all judgments, decisions and orders entered, by any federal, state, local or foreign court or governmental authority or instrumentality which are applicable or relate to the Company or its business or properties, including, without limitation, all zoning, fire, safety, and building laws, ordinances, regulations and requirements, Title VII of the Civil Rights Act of 1964, as amended, the Fair Labor Standards Act, as amended, the Occupational Safety and Health Act of 1970, as amended, the Americans With Disabilities Act of 1990, all applicable federal, state and local laws, rules and regulations relating to employment, and all applicable laws, rules and regulations governing payment of minimum wages and overtime rates, and the withholding and payment of taxes from compensation of employees, federal and state antitrust and trade regulation laws applicable to competition generally or to agreements restricting, allocating or otherwise affecting geographic or product markets, the Controlled Substances Act, all applicable laws, rules and regulations relating to the protection, preservation, conservation, restoration or quality of the environment, and all related laws, ordinances, regulations and requirements (collectively, the "Applicable Laws"). The Company has all material governmental, self-regulatory and other non-governmental franchises, licenses, permits, consents, authorizations, approvals and certifications necessary or appropriate for the operation of its business or the ownership of its properties (collectively, the "Permits"). Schedule 4.11 includes a list of all Permits, each of which is currently valid and in full force and effect and, except as set forth on Schedule 4.11, will continue to be valid and in full force and effect immediately after the Effective Time. The Company is not in violation of any of the Permits, and there is no pending nor, to the best knowledge of the Company and the Shareholders, any threatened proceeding which could result in the revocation, cancellation or inability of the Company to renew any Permit. The Company has not been charged with or given notice of any violation of any of the Applicable Laws which violation has not been remedied in full (without any remaining liability of the Company).

Section 4.12 Proprietary Rights. Schedule 4.12 sets forth:

(a) All names, patents, inventions, trade secrets, proprietary rights, computer software, trademarks, trade names, service marks, logos, copyrights and franchises and all applications therefor, registrations thereof and licenses, sublicenses or agreements in respect thereof which the Company owns, uses or has the right to use or to which the Company is a party; and

(b) All filings, registrations or issuances of any of the foregoing with or by any federal, state, local or foreign regulatory, administrative or governmental office or offices (all items in (a) and (b) of this Section 4.12, together with the client lists described below, being sometimes hereinafter referred to collectively as the "Proprietary Rights").

The Company has provided to Century and Merger Sub a complete and accurate copy of the list of current clients of the Company contained in the Company's practice management system as of the date hereof (a copy of such list is attached on Schedule 4.12(b) hereto).

Except as set forth in Schedule 4.12, the Company is the sole and exclusive owner of all right, title and interest in and to all Proprietary Rights free and clear of all liens, claims, charges, equities, rights of use, encumbrances and restrictions whatsoever, and there is not pending or, to the best knowledge of the Company and the Shareholders, threatened any investigation, proceeding, inquiry or other review by any federal, state, local or foreign regulatory, administrative or governmental office or offices with respect to the Company's right, title or interest in any Proprietary Right.

Other than those Proprietary Rights listed in Schedule 4.12, no name, patent, invention, trade secret, client list, proprietary right, computer software, trademark, trade name, service mark, logo, copyright, franchise, license, sublicense, or other such right is necessary for the operation of the business of the Company in substantially the same manner as such business is presently conducted. To the best knowledge of the Company, the business of the Company has not been and is not being conducted in contravention of any trademark, copyright or other proprietary right of any person.

None of the Proprietary Rights (i) has been hypothecated, sold, assigned or licensed by the Company or any Shareholder, or to the best knowledge of the Company and the Shareholders, any person; (ii) infringe upon or violate the rights of any person; (iii) are subject to challenge, claims of infringement, unfair competition or other claims; or (iv) are being infringed upon or violated by any person. The Company has not given any indemnification against patent, trademark or copyright infringement as to any equipment, materials, products, services or supplies which the Company uses, licenses or sells; no product, process, method or operation presently sold, engaged in or employed by the Company infringes upon any rights owned by any other person; and there is not pending or, to the best knowledge of the Company and the Shareholders, threatened any claim or litigation against the Company contesting the right of the Company to sell, engage in or employ any such product, process, method, or operation.

Except as set forth on Schedule 4.12, the Company has the exclusive right to own, use and license others to use the computer software owned or licensed by the Company (the "Software") and has the right to transfer all Software used by the Company pursuant to the Merger. Schedule 4.12 lists and briefly describes, and the Company has provided to Century and Merger Sub true, correct and complete copies of, all material licenses, agreements, documents and other materials relating to the Software and to the Company's rights therein. The Company has not licensed or otherwise authorized any other person to use or make use of all or any part of the Software, nor has the Company granted, assigned or otherwise conveyed any right in or to the Software.

Section 4.13 Restrictive Documents or Laws. The Company is not a party to or bound under any mortgage, lien, lease, agreement, contract, instrument, law, order, judgment, decree or any similar restriction not of general application which materially adversely affects, or reasonably could be expected to so affect (a) the business, operations, assets, properties, prospects, rights, or condition (financial or otherwise) of the Company; (b) the continued operation by Century or Merger Sub of the Company's business after the Closing Date on substantially the same basis as such business is currently operated; or (c) the consummation of the transactions contemplated by this Agreement.

Section 4.14 Insurance. The Company has been and is insured, to the best knowledge of the Company, with respect to its properties and the conduct of its business in such amounts and against such risks as are sufficient for compliance with law and as are adequate to protect the property and business of the Company in accordance with normal industry practice. Such insurance is and has been provided by insurers unaffiliated with the Company, which insurers are, to the best knowledge of the Company and the Shareholders, financially sound and reputable. Set forth in Schedule 4.14 is a true, correct and complete list of all insurance policies and bonds in force in which the Company is named as an insured party, or for which the Company has paid any premiums, and such lists correctly state the name of the insurer, the name of each insured party, the type and amount of coverage, deductible amounts, if any, the expiration date and the premium amount of each such policy or bond. All such policies or bonds are currently in full force and effect and no notice of cancellation or termination has been received by the Company with respect to any such policy. The Company will continue all of such insurance in full force and effect through the Closing Date. All premiums currently due and payable on such policies have been paid. The Company is not a co-insurer under any term of any insurance policy. No event has occurred that could result in a retroactive upward adjustment under any current or former insurance policy maintained by or for the benefit of the Company.

Section 4.15 Bank Accounts, Depositories; Powers of Attorney. Set forth in Schedule 4.15 is a true, correct and complete list of the names and locations of all banks or other depositories in which the Company has accounts or safe-deposit boxes, and the names of the persons authorized to draw thereon, borrow therefrom or have access thereto. Except as set forth in such Schedule 4.15, no person has a power of attorney from the Company.

Section 4.16 Title to and Condition of Properties. Except as set forth in Schedule 4.16, the Company has good, valid and marketable title to all of its assets and properties of every kind, nature and description, tangible or intangible, wherever located, which constitute all of the property (including without limitation property and assets shown or reflected on the 1997 Statements or the Closing Date Balance Sheets, when delivered) now used in and necessary for the conduct of its business as presently conducted and all such properties are owned free and clear of all mortgages, pledges, liens, security interests, encumbrances and restrictions of any nature whatsoever. All such assets and properties are usable for their current uses without violating any Applicable Laws, or any applicable private restriction, and such uses are legal conforming uses. Neither the Company nor any affiliate of the Company has used within the three (3) year period preceding the date of this Agreement any property or assets in the conduct of its business other than the property and assets (a) owned or leased by the Company, (b) disposed of in the ordinary and usual course of business, or (c) held by an affiliate of the Company and described on Schedule 4.16. Except as set forth in Schedule 4.16, no financing statement under the Uniform Commercial Code or similar law naming the Company or any of its predecessors has been filed in any jurisdiction, and the Company is not a party to or bound under any agreement or legal obligation authorizing any party to file any such financing statement. All tangible personal property owned, leased or used by the Company is suitable for the purpose or purposes for which it is being used and has been maintained in accordance with the terms of any lease applicable thereto. Schedule 4.16 lists the names of all secured parties holding any mortgage, lien, security interest or other encumbrances on any property of the Company and describes the property that is encumbered, the amount of any loan relating to such encumbrance and the file number of any filings relating to such encumbrance.

Section 4.17 Brokers, Finders. Neither any Shareholder, the Company nor any of the Company's directors, officers or employees has incurred or will incur any brokerage, finder's or similar fee in connection with the transactions contemplated by this Agreement.

Section 4.18 Legal Proceedings, etc. Except as described in Schedule 4.18: (a) there are no (and over the last five (5) years there have been no) claims, proceedings, suits, or investigations (collectively, "actions") pending or, to the best knowledge of the Company and the Shareholders, threatened against or relating to the Company (or any of its officers or directors in connection with the business or affairs of the

Company), before any federal, state, local or foreign court or governmental body in which the amount in dispute exceeds (or exceeded) Five Thousand Dollars ($5,000) or which has or could result in liability or loss for the Company or any Shareholder of more than Five Thousand Dollars ($5,000); and (b) to the best knowledge of the Company and the Shareholders, there exist no disputes, conflicts, or circumstances providing the basis for a dispute or conflict which could result in any such action. There are no actions pending or, to the best knowledge of the Company and the Shareholders, threatened for the purpose of enjoining or preventing this Agreement or any other transaction contemplated by this Agreement or otherwise challenging the validity or propriety of the transactions contemplated by this Agreement. The Company is not subject to any judgment, order or decree, or any governmental restriction, which could have a material adverse effect on the ability of the Company to acquire any property or conduct business in any area.

Section 4.19 ERISA.

(a) Schedule 4.19 identifies each "employee benefit plan," as defined in Section 3(3) of the Employee Retirement Income Security Act of 1974 ("ERISA") which (i) is subject to any provision of ERISA and (ii) is or was at any time during the last five (5) years maintained, administered or contributed to by the Company or any affiliate (as defined below) and covers any employee or former employee of the Company or any affiliate or under which the Company or any affiliate has any liability. Copies of such plans (and, if applicable, related trust agreements) and all amendments thereto and written interpretations thereof have been furnished to Century and Merger Sub together with the three most recent annual reports (Form 5500 and all related schedules) and actuarial valuation reports, if any, prepared in connection with any such plan. Such plans are referred to collectively herein as the "Employee Plans." For purposes of this section, "affiliate" of any person or entity means any other person or entity which, together with such person or entity, would be treated as a single employer under Section 414 of the Code or is an "affiliate," whether or not incorporated, as defined in Section 407(d)(7) of ERISA, of such person or entity. The only Employee Plans which individually or collectively would constitute an "employee pension benefit plan" as defined in Section 3(2) of ERISA (the "Pension Plans") are identified as such on Schedule 4.19.

(b) Except as described on Schedule 4.19(b), no Employee Plan constitutes a "multiemployer plan," as defined in Section 3(37) of ERISA, or a "defined benefit plan," as defined in Section 3(35) and subject to Title IV of ERISA, nor does the Company have any obligation to create, maintain, or contribute to any such "multiemployer plan" or "defined benefit plan," and no Employee Plan is maintained in connection with any trust described in Section 501(c)(9) of the Code. No "accumulated funding deficiency," as defined in Section 412 of the Code, has been incurred with respect to any Pension Plan, whether or not waived. Full payment has been made of all amounts which the Company is required to have paid as contributions to or benefits under any Employee Plan as of the end of the most recent year thereof and there are no unfunded obligations under any Employee Plan that have not been disclosed to Century and Merger Sub prior to the Closing Date. The Company knows of no "reportable event," within the meaning of Section 4043 of ERISA, and no event described in Section 4041, 4042, 4062 or 4063 of ERISA has occurred in connection with any Employee Plan. No condition exists and no event has occurred which could constitute grounds for termination of any Retirement Plan, and neither the Company nor any of its affiliates has incurred any liability under Title IV of ERISA arising in connection with the termination of, or complete or partial withdrawal from, any plan covered or previously covered by Title IV of ERISA. Nothing done or omitted to be done and no transaction or holding of any asset under or in connection with any Employee Plan has or will make the Company, or any officer or director of the Company, subject to any liability under Title I of ERISA or liable for any tax pursuant to Section 4975 of the Code. There is no pending or threatened litigation, arbitration, disputed claim, adjudication, audit, examination or other proceeding with respect to any Employee Plan or any fiduciary or administrator thereof in their capacities as such.

(c) Each Employee Plan which is intended to be qualified under Section 401(a) of the Code is so qualified and has been so qualified during the period from its adoption to date, and each trust forming a part thereof is exempt from tax pursuant to Section 501(a) of the Code. The Company has furnished to Century and Merger Sub copies of the most recent Internal Revenue Service determination letters with respect to each such Plan. Each Employee Plan has been maintained in material compliance with its terms and the requirements prescribed by any and all statutes, orders, rules and regulations, including but not limited to ERISA and the Code, which are applicable to such Plan.

(d) There is no contract, agreement, plan or arrangement covering any employee or former employee of the Company or any affiliate that, individually or collectively, could give rise to the payment of any amount that would not be deductible pursuant to the terms of the Code.

(e) Schedule 4.19(e) identifies each employment, severance or other similar contract, arrangement or policy and each plan or arrangement (written or oral) providing for insurance coverage (including any self-insured arrangements), workers' compensation, disability benefits, severance benefits, supplemental unemployment benefits, vacation benefits, retirement benefits or for deferred compensation, profit-sharing, bonuses, stock options, stock appreciation or other forms of incentive compensation or post-retirement insurance, compensation or benefits which (i) is not an Employee Plan, (ii) is entered into, maintained or contributed to, as the case may be, by the Company or any of its affiliates, and (iii) covers any employee or former employee of the Company or any of its affiliates. Such contracts, plans and arrangements as are described above, copies or descriptions of all of which have been furnished previously to Century and Merger Sub are referred to collectively herein as the "Benefit Arrangements." Each Benefit Arrangement has been maintained in substantial compliance with its terms and with requirements prescribed by any and all statutes, orders, rules and regulations that are applicable to such Benefit Arrangement.

(f) Except as set forth in Schedule 4.19(f), there is no liability in respect of post-retirement health and medical benefits for retired employees of the Company or any of its affiliates, determined using assumptions that are reasonable in the aggregate, over the fair market value of any fund, reserve or other assets segregated for the purpose of satisfying such liability (including for such purposes any fund established pursuant to Section 401(h) of the Code). The Company has reserved its right to amend or terminate any Employee Plan or Benefit Arrangement providing health or medical benefits in respect of any active employee of the Company under the terms of any such plan and descriptions thereof given to employees. With respect to any of the Company's Employee Plans which are "group health plans" under Section 4980B of the Code and Section 607(1) of ERISA, there has been timely compliance with all requirements imposed thereunder so that the Company and its affiliates have no (and will not incur any) loss, assessment, tax penalty, or other sanction with respect to any such plan.

(g) Except as set forth in Schedule 4.19(g), there has been no amendment to, written interpretation or announcement (whether or not written) by the Company or any of its affiliates relating to any Employee Plan or Benefit Arrangement which would increase the expense of maintaining such Employee Plan or Benefit Arrangement above the level of the expense incurred in respect thereof for the year ended immediately prior to the Closing Date.

(h) Except as set forth on Schedule 4.19(h), the Company is not a party to or subject to any employment contract or arrangement providing for annual future compensation, or the opportunity to earn annual future compensation (whether through fixed salary, bonus, commission, options or otherwise) of more than Twenty-Five Thousand Dollars ($25,000) to any officer, consultant, director or employee.

(i) The execution and consummation of the Merger does not constitute a triggering event under any Employee Plan, whether or not legally enforceable, which (either alone or upon the occurrence of any additional or subsequent event) will or may result in any payment (of severance pay or

otherwise), acceleration, increase in vesting, or increase in benefits to any current or former participant, employee or director of the Company that has not been specifically disclosed on Schedule 4.19 or which is not material to the financial condition or business of the Company.

(j) Any reference to ERISA or the Code or any section thereof shall be construed to include all amendments thereto and applicable regulations and administrative rulings issued thereunder.

Section 4.20 Contracts. Schedule 4.20 lists all contracts, agreements, leases, arrangements and understandings (written or oral) to which the Company is a party: (a) which are material to the condition, operations, assets, prospects, or business of the Company; (b) which (i) involve remaining payments or commitments by the Company in excess of Five Thousand Dollars ($5,000), or (ii) extend beyond one (1) year, unless cancelable by the Company on sixty (60) or fewer days' notice without any liability, penalty or premium; (c) with any present or former Shareholder, director or officer of the Company, or any person related by blood or marriage to any such person or any person controlling, controlled by or under common control with any such person, or with any employee, agent or consultant of the Company not terminable by the Company at will; (d) which provide for the future purchase by the Company of any materials, equipment, services or supplies and which continue for a period of more than twelve (12) months (including periods covered by any option to renew by either party) or provide for a price in excess of current market prices or is in excess of normal operating requirements over its remaining term; or (e) which involve any of the following: (i) any borrowings or guaranties, (ii) any contracts containing covenants purporting to limit the freedom of the Company to compete in any line of business in any geographic area or to employ or otherwise engage any person, (iii) any obligation or commitment which limits the freedom of the Company to sell, lease, license or otherwise distribute any product or service (including without limitation any agreement, contract, or other arrangement or understanding with any Vendor which obligates the Company to distribute, exclusively, products supplied by such Vendor or any client information or software system or program), (iv) any contract or agreement the performance of which can reasonably be expected to result in a loss to the Company, or (v) any obligation or commitment providing for indemnification or responsibility for the obligations or losses of any person. All of such contracts, agreements, leases, commitments, and other arrangements and understandings are valid and binding, in full force and effect, and enforceable in accordance with their respective terms. Neither the Company nor, to the best knowledge of the Company and the Shareholders, any other party thereto is in violation of or in default in respect of nor has there occurred an event or condition which, with the passage of time or giving of notice (or both) would constitute a default under any such contract, agreement, lease, commitment, arrangement or understanding. True, correct and complete copies of all such written (and summaries of all such oral or implied) contracts, agreements, leases, commitments, and samples of each type of client service contract of the Company have been delivered to Century and Merger Sub.

Section 4.21 Accounts Receivable. All accounts and notes receivable of the Company as of December 31, 1997, and any accounts and notes receivable arising between such date and the Closing Date are and will be collectible in full, after application of the reserve for uncollectible accounts included in the Closing Date Balance Sheet and are and will be valid and subsisting and represent and will represent services actually rendered in the ordinary and usual course of business consistent with past practices.

From December 31, 1997, to the date of this Agreement there have been no accounts receivable of the Company converted to notes receivable or otherwise extended, except as set forth in Schedule 4.21 or as have been converted or extended in the ordinary course of business, and from the date of this Agreement through the Closing Date, no accounts receivable of the Company will be converted to notes receivable, written off or otherwise extended without the prior written consent of Century and Merger Sub.

Schedule 4.21 includes a list of all amounts payable to the Company by any Affiliate (defined below) of the Company (the "Related Party Receivables") and all amounts payable by the Company to any Affiliate of the Company (the "Related Party Payables") as of the date of this Agreement, specifying the payor, payee, amount, terms of repayment, maturity date and any contractual setoff rights of the payor of each Related Party Receivable and Related Party Payable. For purposes of this Agreement, an "Affiliate" of the Company shall mean any Shareholder, director, officer, employee, representative, or other agent of the Company, any person related by blood or marriage to any such person, or any person, which, directly or indirectly, controls, is controlled by, or is under common control with the Company or any such other person.

Section 4.22 No Conflict or Default. Neither the execution and delivery of this Agreement by the Company or the Shareholders, nor compliance by the Company and the Shareholders with the terms and provisions of this Agreement, including without limitation the consummation of the Merger, will violate any Applicable Laws or Permits or conflict with or result in the breach of any term, condition or provision of the Certificate of Incorporation, Bylaws, or other organizational document of the Company, or of any material agreement, deed, contract, undertaking, mortgage, indenture, writ, order, decree, restriction, legal obligation or instrument to which the Company or any Shareholder is a party or by which the Company or any Shareholder or any of their respective assets or properties are or may be bound or affected, or constitute a default (or an event which, with the giving of notice, the passage of time, or both, would constitute a default) thereunder, or result in the creation or imposition of any lien, security interest, charge or encumbrance, or restriction of any nature whatsoever with respect to any properties or assets of the Company or any Shareholder, or give to others any interest or rights, including rights of termination, acceleration or cancellation in or with respect to any of the properties, assets, contracts or business of the Company, or violate any judgment, order, injunction, decree or award of any court, arbitrator, administrative agency or governmental or regulatory body against, or binding upon, the Company or any of its securities, properties, assets or business or any Shareholder.

Section 4.23 Books of Account; Records. The Company's general ledgers, minute books and other records relating to the assets, properties, contracts and outstanding legal obligations of the Company are materially complete and correct and have been maintained in accordance with good business practices, and the matters contained therein are appropriate and accurately reflected in the 1997 Statements and will be accurately reflected in the Closing 1998 Statements, when delivered. The Company's stock record books are complete and correct and have been maintained in accordance with good business practices, and the matters contained therein are appropriate and accurately reflected in the 1997 Statements and will be accurately reflected in the Closing 1998 Statements, when delivered.

Section 4.24 Officers, Employees and Compensation. There have been no material adjustments in pay to directors, officers or employees of the Company outside the ordinary course of business and all compensation arrangements with such directors, officers and employees of the Company are consistent with the Company's past practices for rewarding such directors, officers and employees.

Section 4.25 Labor Relations. The Company has complied in all respects with all applicable federal, state and local laws, rules, regulations and Executive Orders relating to employment, and all applicable laws, rules and regulations governing payment of minimum wages and overtime rates, and the withholding and payment of taxes from compensation of employees and the payment of premiums and benefits under applicable worker's compensation laws. There is no union organizing campaign actually pending or, to the best knowledge of the Company and the Shareholders, threatened against or involving the Company. No collective bargaining or other labor agreement is currently being negotiated by the Company and no union or collective bargaining unit represents any of the Company's employees. The Company has not experienced any work stoppage or other material labor difficulty during the past five (5) years.

Section 4.26 Clients and Vendors. No Vendor of the Company has indicated that it shall stop, or decrease the rate of, or substantially increase its fees for, supplying products or services to the Company either prior to, or following the consummation of, the Merger. Schedule 4.26 sets forth a list of all clients which have terminated their relationships with the Company since July 28, 1998, or have notified the Company or the Shareholders since July 28, 1998, that they intend to terminate their relationships with the Company. Except as set forth in Schedule 4.26, the Company and the Shareholders do not know of any clients of the Company which alone or in the aggregate comprise more than one percent (1%) of the revenues as shown in the Financial Statements, which have indicated to the Company that they are considering or planning to (i) discontinue being clients of the Company, (ii) discontinue being clients of Century, Merger Sub or the Company after the Closing, or (iii) substantially decrease the amount of business that they conduct with the Company, Merger Sub or Century or materially alter the terms of such business either before or after the Closing.

Section 4.27 Corporate Documents. The copies of the Certificate of Incorporation, as amended, of the Company, certified by the Secretary of State of Missouri as of a date not more than five (5) days prior to the Closing Date, and the Bylaws, as amended, of the Company, certified by the Secretary of the Company, have been furnished to Buyer and are true, correct and complete copies thereof as currently in effect.

Section 4.28 Net Worth. The consolidated tangible net worth of the Company, determined on an accrual basis, including provision for all income taxes (current and deferred) in accordance with GAAP, will be at least Two Million Dollars ($2,000,000) as of the Closing, comprised of (a) not less than $650,000 worth of prepaid expenses, cash, accounts receivable and other current assets, (b) not less than $2,800,000 worth of depreciable assets and (c) not more than $1,800,000 in assumed liabilities.

Section 4.29 Outstanding Commitments. To the best knowledge of the Company and the Shareholders, the Company is not bound by any commitments for the performance of services or delivery of products in excess of its ability to provide such services or deliver such products during the time available to satisfy such commitments, and all outstanding commitments for the performance of services or delivery of products were made on a basis calculated to produce a profit under the circumstances prevailing when such commitments were made.

Section 4.30 Complete Disclosure. No representation or warranty by the Company or the Shareholders in this Agreement or in any Schedules delivered by or on behalf of the Company or the Shareholders contains, or will contain as of the Closing Date, any untrue statement of a material fact or omits, or will omit as of the Closing Date, a material fact necessary to make the statements contained herein or therein not misleading.

Section 4.31 MHM L.C. and Myers and Stauffer L.C.

Mayer Hoffman McCann L.C. and Myers and Stauffer L.C. are engaged solely in the business of providing audit, review, opinion, compilation, attestation and other public accounting services and are not engaged in any other business, including, without limitation, any business engaged in by the Company.

Section 4.32 Transfer of Assets

All of the fixed assets, leasehold interests, contractual arrangements, customer lists, customer access and all other intangible assets, necessary for the conduct of the business of Mayer Hoffman McCann L.C., Myers and Stauffer LC, MHM Property Tax Consultants L.C. ("MHM Property"), MHM Physician Services L.C. ("MHM Physician Services") or used by Mayer Hoffman McCann L.C., Myers and Stauffer LC, MHM Property or MHM Physician Services in the conduct of their business have been transferred to the Company free and clear of all pledges, liens, security interests, encumbrances and restrictions whatsoever, except for any such asset or property disposed of in the ordinary course of

business and liabilities being assumed by the Company in aggregate of $1,300,000 among Mayer Hoffman McCann L.C., Myers and Stauffer LC, MHM Property and MHM Physician Services. Such property comprises all of the property necessary to conduct the business of Mayer Hoffman McCann L.C., Meyers and Stauffer LC, MHM Property and MHM Physician Services as such business was conducted immediately prior to the Closing.

Section 4.33 Year 2000

With respect to Year 2000, (i) software which has been developed for or by the Company, Myers and Stauffer L.C., MHM Property or MHM Physician Services will maintain the functionality existing as of the date hereof, taking into account any processing, accepting, calculating, writing and outputting of times or dates, or both, whether before, on or after 12:00 a.m. January 1, 2000, and any time periods determined or to be determined based on any such times or dates, or both, and (ii) in regards to any software or systems which has not been developed for or by the Company, Myers and Stauffer L.C., MHM Property or MHM Physician Services, the Company, Myers and Stauffer L.C., MHM Property or MHM Physician Services will require and, if available, obtain from such third party vendor (or another vendor) those changes, modifications, updates or enhancements to the third party software so that it will maintain the functionality existing as of the date hereof taking into account any processing, accepting, calculating, writing and outputting of times or dates, or both, whether before, on or after 12:00 a.m. January 1, 2000, and any time periods determined or to be determined based on any such times or dates, or both.

ARTICLE V

COVENANTS OF THE PARTIES

Section 5.1 Mutual Covenants.

(a) General. Each Party shall use all commercially reasonable efforts to take all actions and do all things necessary, proper or advisable to consummate the Merger and the other transactions contemplated by this Agreement, including without limitation using all commercially reasonable efforts to cause the conditions set forth in Article V of this Agreement for which such Party is responsible to be satisfied as soon as reasonably practicable and to prepare, execute, acknowledge or verify, deliver, and file such additional documents, and take or cause to be taken such additional actions, as any other Party may reasonably request to carry out the purposes or intent of this Agreement.

(b) HSR Filings. The Parties shall cooperate with each other with respect to the preparation and filing of any Notification and Report Forms and related materials that they may be required to file with the Federal Trade Commission and the Antitrust Division of the United States Department of Justice under the HSR Act with respect to the Merger or this Agreement and shall promptly make any further filings pursuant to the HSR Act that may be necessary, proper or advisable.

(c) Other Governmental Matters. Each Party shall use all commercially reasonable efforts to take any additional action that may be necessary, proper or advisable in connection with any other notices to, filings with, and authorizations, consents and approvals of any court, administrative agency or commission, or other governmental authority or instrumentality that it may be required to give, make or obtain in connection with this Agreement or the transactions contemplated hereby.

(d) Cooperation. On and after the Closing, each Party hereto agrees to execute any and all further documents and writings and to perform such other commercially reasonable actions which may be or become necessary or appropriate to effectuate and carry out this Agreement.

(e) Tax Matters. After Closing, the Company , Merger Sub and Century will coordinate the preparation of all necessary tax returns. Each Party agrees to timely furnish to the other any records and other information reasonably requested by it in connection therewith. It is the intent of the Parties that the Merger be a tax-free reorganization under Section 368 of the Code. Century and Merger Sub will use all commercially reasonable efforts to consummate the Merger in such fashion, but neither Century nor Merger Sub make any representation as to the tax treatment of the Shareholders or any agreement with respect to refraining from taking any future action which could adversely affect the tax treatment of the Merger. Notwithstanding anything in this Agreement to the contrary, the Shareholders will remain solely liable for any tax consequences to them a result of the Merger.

Section 5.2 Covenants of the Company and the Shareholders. The Company and the Shareholders jointly and severally agree that:

(a) Delivery of Financial Statements.

(i) The Company shall cause an estimated balance sheet for the Company as at the Closing Date to be delivered to Century and Merger Sub at Closing.

(ii) Within 15 days of the Closing, the Company shall cause the Closing Date Balance Sheet and Closing Statement to be delivered to Century and Merger Sub.

(b) Disclosures. Each Shareholder agrees that he shall not at any time after the date of this Agreement intentionally copy, disseminate or use, for such Shareholder's personal benefit or the benefit of any third party, any Confidential Information (as defined below), regardless of how such Confidential Information may have been acquired, except for the disclosure or use of such Confidential Information as may be (i) required by law, or (ii) authorized in writing by Century. For purposes of this Agreement, the term "Confidential Information" shall mean all information or knowledge belonging to, used by, or which is in the possession of the Company, Merger Sub or Century relating to the Company's, Merger Sub's or Century's business, business plans, strategies, pricing, sales methods, clients or Qualified Prospective Clients (including, without limitation, the names, addresses or telephone numbers of such clients or Qualified Prospective Clients), vendors, technology, programs, finances, costs, employees (including, without limitation, the names, addresses or telephone numbers of any employees), employee compensation rates or policies, marketing plans, development plans, computer programs, computer systems, inventions, developments, trade secrets, know-how or confidences of the Company, Merger Sub or Century or the Company's , Merger Sub's or Century's business, without regard as to whether any of such Confidential Information may be deemed confidential or material to any third party, and the Company, Century, Merger Sub and each Shareholder hereby stipulate to the confidentiality and materially off of such Confidential Information. Notwithstanding anything to the contrary contained in the preceding sentence, Confidential Information shall not include information that is or becomes generally available to the public other than as a direct or indirect result of a disclosure by a Shareholder or a representative of a Shareholder. Each Shareholder acknowledges that all of the Confidential Information is and shall continue to be the exclusive proprietary property of the Company, Merger Sub or Century, whether or not prepared in whole or in part by either Shareholder and whether or not disclosed to or entrusted to the custody of either Shareholder. Each Shareholder agrees that upon the request of Century, Merger Sub or the Company, such Shareholder will return promptly to Century and Merger Sub all memoranda, notes, records, reports, manuals, pricing lists, prints and other documents (and all copies thereof) relating to the Company's, Merger Sub's or Century's business which he may then possess or have within such Shareholder's control, regardless of whether any such documents constitute Confidential Information. Each Shareholder further agrees that he shall forward to the Company all Confidential

Information which at any time comes into such Shareholder's possession or the possession of any other person, firm or entity with which such Shareholder is affiliated in any capacity.

(c) Employee Retention. The Company and the Shareholders understand that in Century's and Merger Sub's view it is essential to the successful operation of the business of the Company that the Company retain substantially unimpaired its operating organization. Neither the Company nor the Shareholders shall take any action which would induce any employee or representative of the Company , Merger Sub or Century not to become or continue as an employee or representative of the Company, Merger Sub or Century after the Closing

(d) Notices of Certain Events. The Company and the Shareholders shall promptly notify Century and Merger Sub of:

(i) Any notice or other communication from any person or entity alleging that the consent of such person or entity is or may be required in connection with the Merger;

(ii) Any notice or other communication from any governmental or regulatory agency or authority in connection with the transactions contemplated by this Agreement; and

(iii) Any actions commenced or, to the knowledge of the Company or any Shareholder, threatened against, relating to, involving, or otherwise affecting any Shareholder, the Company, or any of their property, or any disputes, conflicts or circumstances providing the basis for any dispute or conflict, which, if in existence on the date of this Agreement would have been required to have been disclosed by the Company and the Shareholders pursuant to Section 3.18 or which relate directly or indirectly to the consummation of the Merger.

(e) Company Shareholders' Meeting. The Company shall take all action in accordance with the state and federal securities laws, the MRS and the Articles of Incorporation and Bylaws of the Company to obtain the consent and approval of the Shareholders of the Company with respect to the Merger, this Agreement and the transactions contemplated by this Agreement.

(f) Noncompetition. During the applicable Restriction Period (as defined below), none of the Shareholders shall (whether individually or as a shareholder or other owner, investor, partner, director, officer, employee, consultant, creditor or agent of any person, firm, association, organization, or other entity other than Century or any Affiliated Company):

(i) Enter into, engage in, promote, assist (financially or otherwise), or consult with any business (the "Business" as defined below) which competes in the Geographic Area (as hereafter defined) with the business of any Affiliated Company (as defined below) anywhere in the United States;

(ii) Solicit (or attempt to solicit) business patronage from or call on any vendors or clients or any Qualified Prospective Client of the Business anywhere in the United States, or interfere (or attempt to interfere) with any relationship of any Affiliated Company with any such vendor or client;

(iii) Induce (or attempt to induce) or encourage any employee, officer, director, sales representative, agent, vendor, or independent contractor of any Affiliated Company to terminate its relationship with such Affiliated Company, or otherwise

interfere or attempt to interfere in any way with any Affiliated Company's relationships with its employees, officers, directors, sales representatives, agents, vendors, independent contractors, or others;

(iv) Employ or engage any person who, at any time within the twelve (12) month period immediately preceding such employment or engagement, was an employee, officer, director, sales representative, agent, vendor, or independent contractor of any Affiliated Company; or

(v) Take any other action that would impair the value of the Business or the assets of any Affiliated Company, including, without limitation, any action that would tend to disparage or diminish the reputation of any Affiliated Company.

(vi) For purposes of this agreement: (A) "Affiliated Company" shall include the Company, Merger Sub, Century, and all subsidiaries and affiliates of Century and Merger Sub, (B) "Qualified Prospective Client" shall mean any person that (I) is reflected on any Affiliated Company's prospective client mailing list, or (II) has been contacted by an Affiliated Company as part of its marketing or sales efforts at any time during the five (5) year period beginning on the Closing Date, (C) "Restriction Period" shall mean the period commencing on the Closing Date and continuing, with respect to the Shareholders listed on Exhibits A-1, A-2, A-3 or A-4, for five (5) years after the date on which such Shareholder's employment with any Affiliated Company is terminated for any reason with respect to the covenant set forth in Subsection 5.2(f)(i), (D) "Geographic Area" shall mean (I) anywhere within a 150-mile radius of any Century office that exists on the date of termination for the Shareholders listed on Exhibit A-1, (II) anywhere within a 150-mile radius of any Century office in the Kansas City metropolitan area that exists on the date of termination for the Shareholders listed on Exhibit A-2 and (III) anywhere within a 150-mile radius of any Merger Sub office that exists on the date of termination for the Shareholders listed on Exhibits A-3 and A-4 and (E) "Business shall mean (I) any business of Century or the Merger Sub for the Shareholders listed on Exhibits A-1 and A-2 and (II) any business of the Merger Sub at the time of termination for the Shareholders listed on Exhibits A-3 and A-4.

(vii) Shareholder's listed on Exhibits A-1 through A-4 are categorized according to the amount of Merger Consideration received by each such Shareholder or such Shareholder's status as a previous member of Meyers and Stauffer LC, MHM Property or MHM Physician Services. Shareholders listed on Exhibit A-1 are those Shareholders who receive an aggregate of $2,000,000 or more of Merger Consideration and subsequently exercised stock options. Shareholders listed on Exhibit A-2 are those Shareholders who receive an aggregate of $1,000,000 or more of Merger Consideration and subsequently exercised stock options. Shareholders listed on Exhibit A-3 are those Shareholders who receive less than $1,000,000 of Merger Consideration and subsequently exercised stock options. Shareholders listed on Exhibit A-4 are those Shareholders who were former non-equity members of Meyers and Staufer LC, equity members of MHM Property and/or equity members of MHM Physician Services who receive less than $1,000,000 of Merger Consideration. If the aggregate value received by any Shareholder exceeds the amount of Merger Consideration for that Shareholder's original group, that Shareholder will thereafter always be included in the level of whichever higher group is applicable.

(viii) If a Shareholder listed on Exhibit A-4 competes with respect to the specific services provided by any entity that they had an interest in immediately before the Closing, such Shareholder shall pay to Century 50% of the value of the Merger

consideration received by such Shareholder. Additionally, if any Shareholder listed on Exhibit A-4 violates the provisions of Section 5.2(f) of this Agreement and, as a result thereof, a customer ("Customer") of any Affiliated Company ceases to be a Customer of such Affiliated Company, each of the Shareholders, severally, agrees to pay to Century or its designee as liquidated damages and not as a penalty a cash amount equal to (A) one hundred percent (100%) of the gross revenues, commissions, payments and/or fees earned (whether or not collected as of the end of the period specified in this subsection (A)) by the Company and/or such Affiliated Company (if one such Shareholder is involved in the violation) during the greater of the highest twelve (12) months of billing for such client(s) in the sixty (60) months prior to termination or the highest twelve (12) months of billings in the sixty (60) months after termination, or (B) one hundred fifty percent (150%) of the gross revenues, commissions, payments and fees received (whether or not collected as of the end of the period specified in this subsection (B)) by such Shareholder (or any family member of such Shareholder), or by an entity that such Shareholder (or a family member of such Shareholder), renders services to or that is owned, in whole or in part, by such Shareholder (or any family member of such Shareholder) (if two Shareholders are involved in the violation) during the greater of the highest twelve (12) months of billing for such client(s) in the sixty (60) months prior to termination or the highest twelve (12) months of billings in the sixty (60) months after termination. The amount payable upon such violation by any Shareholder listed on Exhibit A-4 shall be payable in equal monthly payments over a thirty-six (36) month period.

(ix) If any Shareholder listed on Exhibits A-1, A-2 or A-3 violates the provisions of Section 5.2(f) of this Agreement and, as a result thereof, a customer ("Customer") of any Affiliated Company ceases to be a Customer of such Affiliated Company, in addition to any other legal or equitable remedy available to such Affiliated Company, under this Agreement or otherwise, each of the Shareholders, severally, agrees to pay to Century or its designee as liquidated damages and not as a penalty a cash amount equal to (A) one hundred fifty percent (150%) of the gross revenues, commissions, payments and/or fees earned (whether or not collected as of the end of the period specified in this subsection (A)) by the Company and/or such Affiliated Company (if one such Shareholder is involved in the violation) during the twelve (12) month period preceding the date such Customer ceases to be a customer of the Affiliated Company, or (B) one hundred seventy-five percent (175%) of the gross revenues, commissions, payments and fees received (whether or not collected as of the end of the period specified in this subsection (B)) by such Shareholder (or any family member of such Shareholder), or by an entity that such Shareholder (or a family member of such Shareholder), renders services to or that is owned, in whole or in part, by such Shareholder (or any family member of such Shareholder) (if two Shareholders are involved in the violation) during the twelve (12) month period following the date such Customer ceases to be a customer of the Affiliated Company. The amount payable upon such violation by any Shareholder listed on Exhibit A-1, A-2 or A-3 shall be payable in full immediately on the date such Shareholder provides services to such Customer.

(viii) The Shareholders acknowledge that (A) the provisions of this Section 5.2 are fundamental and essential for the protection of Century's, Merger Sub's and the Company's legitimate business and proprietary interests, and (B) such provisions are reasonable and appropriate in all respects.

(ix) Notwithstanding the foregoing, nothing contained in this Section 5.2(f) shall be deemed to preclude any Shareholder from owning less than five percent (5%) of the combined voting power of all issued and outstanding voting securities of any publicly held corporation whose stock is traded on a major stock exchange or quoted on NASDAQ, or from seeking and accepting employment with a client, customer or vendor of the Company.

(g) Injunctive Relief. The Company and each Shareholder acknowledge and agree that Century's and Merger Sub's remedies at law for any violation or attempted violation of any of the Company's and the Shareholders' obligations under this Article V would be inadequate, and agree that in the event of any such violation or attempted violation, Century and Merger Sub shall each be entitled to a temporary restraining order, temporary and permanent injunctions, and other equitable relief, without the necessity of posting any bond or proving any actual damage, in addition to all other rights and remedies which may be available to Century or Merger Sub from time to time.

(h) Certain Tax Matters.

(i) The Shareholders shall be responsible for any taxes that have been or may be imposed on the Company with respect to any taxable period that ends on or before the Closing Date (a "Pre-Closing Period"). The Surviving Corporation shall be responsible for any taxes that may be imposed on the Company with respect to any taxable period beginning upon or after the Closing Date. If the Closing does not terminate the Company's current taxable year with respect to any taxes, then the Surviving Corporation shall be responsible for the portion of the Company's taxes attributable to the portion of such taxable year beginning after the Closing Date, and the Shareholders shall be responsible for the portion of the Company's taxes attributable to the portion of such taxable year ending on the Closing Date. For this purpose, income taxes shall be apportioned between the pre-Closing and post-Closing portions of the Company's current taxable year according to when any subject income was accrued. Any other tax shall be apportioned and any exemptions, allowances, or deductions that are calculated on an annual basis shall be allocated to each such portion of the taxable period on a daily basis.

(ii) The Surviving Corporation shall file or cause to be filed when due all tax returns of the Company that are required to be filed on or after the Closing Date and shall pay or cause to be paid the taxes shown to be due on any such tax return. On and after the Closing Date, none of the Shareholders shall file or cause to be filed any tax return on behalf of the Company or the Surviving Corporation or discuss, correspond or negotiate with any representative of any taxing authority with respect to any tax liability of the Company or the Surviving Corporation with respect to any period without the prior written authorization of the board of directors of the Surviving Corporation.

(iii) Not less than ten (10) days prior to filing any tax return with respect to any Pre-Closing Period, the Surviving Corporation shall submit the proposed form of such tax return to the Shareholders' Representative for his review and comment on behalf of the Shareholders and shall cooperate fully with the Shareholders' Representative in connection with his review of any such tax return; provided, however, that the Surviving Corporation shall not be obligated to make any change to such proposed form of tax return as a result of any review by the Shareholders' Representative. Any such tax return shall be prepared on a basis consistent with that prepared for prior Pre-Closing Periods.

(iv) With respect to any taxes for which the Shareholders are responsible pursuant to this Section 5.2(h), upon presentation by the Surviving Corporation of such taxes or Century having made payment of any such taxes (A) to the Shareholders' Representative, or (B) at the election of Century or the Surviving Corporation, to the Custodian (as defined in the Escrow Agreement), the Shareholders shall reimburse such amount or the Custodian shall pay such amount to Century or the Surviving Corporation from the Cash (as defined in the Escrow Agreement).

(v) The Surviving Corporation shall permit the Shareholders' Representative, and the Shareholders shall permit the Surviving Corporation and Century to have full access, at any reasonable time and from time to time after the Closing Date, to all pre-Closing tax returns and all books and records, wherever located, of the Company or the Shareholders relating to the Company and relevant to such tax returns. The Surviving Corporation shall preserve all tax returns and any related work papers and supporting documentation until the expiration of all applicable statutes of limitations (including any waivers or extensions thereof), and shall make such information available to the other party as may be reasonably required by the other party.

(vi) Notwithstanding any other provision of this Agreement to the contrary, the Shareholders jointly and severally shall indemnify Century and Merger Sub, and hold them harmless from and against, all liability of the Company pertaining to each taxable year included in the period beginning on January 1, 1993, and ending on the day before the Closing Date for federal income taxes and all interest, penalties and other costs and expenses related thereto (including reasonable attorneys' fees), including, without limitation, those attributable to the failure of the Company to be an "S" corporation within the meaning of Section 1361(a)(1) of the Code, and for state, local and foreign income or franchise taxes and all interest, penalties and other costs and expenses related thereto (including reasonable attorneys' fees), including, without limitation, those attributable to the failure of the Company to be an "S" corporation under the comparable provisions of the laws of such jurisdictions. The indemnification obligations of the Shareholders hereunder shall survive the Closing Date until the expiration of any applicable statute of limitations relating to the tax liabilities corresponding to such indemnification and shall not be subject to the limitations set forth in Section 8.3.

(i) Clients. The Shareholders hereby acknowledge and agree that all clients of the Company are to remain clients of the Company whether or not such client is listed on Schedule 4.12(b).

Section 5.3 Repayment of Loan by NationsBank.

Promptly following the Closing, Century will arrange to repay to NationsBank the amounts reflected on the Closing Date Balance Sheet as due and owing to NationsBank by Mayer Hoffman McCann L.C., the Company, MHM Physician Services L.C., Myers and Stauffer L.C. and Mayer Hoffman McCann Property Tax Consultants L.C., which amount shall not exceed $1,306,732 which includes accrued interest.

ARTICLE VI

CONDITIONS

Section 6.1 Mutual Conditions. The obligations of each of the Parties to consummate the Merger and the other transactions contemplated by this Agreement shall be subject to fulfillment of all of the following conditions:

(a) No Adverse Proceeding. No temporary restraining order, preliminary or permanent injunction or other order or decree which prevents the consummation of the Merger or the other transactions contemplated by this Agreement shall have been issued and remain in effect, and no statute, rule or regulation shall have been enacted by any state or federal government or governmental agency which would prevent the Merger or the other transactions contemplated by this Agreement.

(b) Certain Approvals. Century and the Company each shall have filed any Notification and Report Forms and related materials that either such Party may be required to file with the Federal Trade Commission and the Antitrust Division of the United States Department of Justice under the HSR Act with respect to the Merger, and all waiting periods applicable to the consummation of the Merger under the HSR Act shall have expired or been terminated.

(c) Governmental Approvals. Any governmental or other approvals or reviews of this Agreement or the transactions contemplated by this Agreement required under any applicable laws, statutes, orders, rules, regulations, or policies, or any guidelines promulgated thereunder, shall have been received.

Section 6.2 Conditions to Obligations of the Company and the Shareholders. The obligations of the Company and the Shareholders to consummate the Merger and the other transactions contemplated by this Agreement shall be subject to the fulfillment of all of the following conditions unless waived by the Company and the Shareholders in writing:

(a) Representations and Warranties. The representations and warranties of Century and Merger Sub set forth in Article III of this Agreement shall be true and correct in all material respects as of the date of this Agreement and as of the Closing as though made at and as of the Closing.

(b) Performance of Agreement. Century and Merger Sub shall each have performed and observed in all material respects all obligations and conditions to be performed or observed by it under this Agreement at or prior to the Effective Time.

(c) Certificate. Century and Merger Sub shall each have furnished the Company and the Shareholders with a certificate dated the Closing Date signed on its behalf by its respective chairman, president or any vice president to the effect that the conditions set forth in Sections 6.2(a) and (b) have been satisfied.

(d) Executive Employment Agreements. Merger Sub shall have signed and delivered to each Shareholder an employment agreement substantially in the form of EXHIBIT D attached hereto.

(e) Escrow Agreement. The Company, Century, Merger Sub and the Shareholders and the Escrow Agent shall have executed and delivered the Escrow Agreement.

(f) Administrative Services Agreement. Century or any of its affiliates shall have entered into an Administrative Services Agreement in the form of EXHIBIT E attached hereto (the "Administrative Services Agreement") with each of Mayer, Hoffman & McCann L.C. ("MHM L.C.") and Myers and Stauffer L.C. ("Myers and Stauffer").

(g) Continuation of Business. Between March 31, 1998 and the Closing Date, except as otherwise provided herein, Century shall have operated its business in the normal course, consistent with past practice, and shall not have suffered any damage, destruction, loss or occurrence, whether covered by insurance or not, which may adversely affect the value of Century.

(h) Material Adverse Changes. Century and the Merger Sub shall be free from any agreements, restrictions, or conditions, which in the reasonable opinion of the Company would have a Material Adverse Effect; no agreement or other document or restriction to which Century or the Merger Sub is a party or is subject shall be in default as of the Closing Date or be breached by the Merger, which default or breach would in the reasonable opinion of the Company have a Material Adverse Effect; and there shall have occurred no material adverse change in the operations, prospects, assets, business, or condition (financial or otherwise) of Century or the Merger Sub.

Section 6.3 Conditions to Obligations of Century and Merger Sub. The obligations of Century and Merger Sub to consummate the Merger and the other transactions contemplated by this Agreement shall be subject to the fulfillment of all of the following conditions unless waived by Century and Merger Sub in writing:

(a) Representations and Warranties. The representations and warranties of the Company and the Shareholders set forth in Article III of this Agreement shall be true and correct in all material respects as of the date of this Agreement and as of the Closing as though made at and as of the Closing.

(b) Performance of Agreement. The Company and the Shareholders shall have performed and observed in all material respects all obligations and conditions to be performed or observed by them under this Agreement at or prior to the Effective Time.

(c) Certificate. The Company shall have furnished Century and Merger Sub with a certificate dated the Closing Date signed by each Shareholder and on the Company's behalf by its chairman, president or any vice president to the effect that the conditions set forth in Sections 6.3(a) and (b) have been satisfied.

(d) Closing Date Balance Sheet. The Company shall have delivered to Century and Merger Sub the Closing Date Balance Sheet, and Century and Merger Sub shall have reviewed and approved the Closing Date Balance Sheet.

(e) Material Adverse Changes. The Company shall be free from any agreements, restrictions, or conditions, which in the reasonable opinion of Century or Merger Sub would have a Material Adverse Effect; no agreement or other document or restriction to which the Company is a party or is subject shall be in default as of the Closing Date or be breached by the Merger, which default or breach would in the reasonable opinion of Century or Merger Sub have a Material Adverse Effect; and there shall have occurred no material adverse change in the operations, prospects, assets, business, or condition (financial or otherwise) of the Company.

(f) Continuation of Business. Between March 31, 1998 and the Closing Date, except as otherwise provided herein, the Company shall have operated its business in the normal course, consistent with past practice, and shall not have suffered any damage, destruction, loss or occurrence, whether covered by insurance or not, which may adversely affect the value of the Company.

(g) Executive Employment Agreements. Each of the Shareholders shall have signed and delivered to Merger Sub an employment agreement substantially in the form of EXHIBIT D attached hereto.

(h) Deliveries of Corporate Documents. The Company will have delivered its minute book, stock book and stock ledger, and a good standing certificate, dated as of a date not more than three (3) days prior to the Closing Date as to corporate existence and good standing, as certified by the Secretary of State of the State of Missouri.

(i) Third-Party Consents. The Company shall have received all material customer, vendor, lessee, licensee, licensor and other third-party consents and approvals required because of this Agreement or the transactions contemplated by this Agreement.

(j) Escrow Agreement. The Company, Century, Merger Sub and the Shareholders and the Escrow Agent shall have executed and delivered the Escrow Agreement.

(k) Lock-Up Agreement. Each of the Shareholders shall have executed and delivered to Century the Lock-Up Agreement in the form of EXHIBIT F hereto.

(l) Administrative Services Agreement. MHM L.C. and Myers and Stauffer shall each have entered into an Administrative Services Agreement with Century or one of its affiliates.

ARTICLE VII

CENTURY STOCK AND LOCK-UP AGREEMENT

Section 7.1 Century Stock Not Registered. Each of the Shareholders acknowledges that the issuance of Century Stock has not been registered under the Securities Act (as herein defined) or any state securities laws and cannot be sold, transferred, pledged or otherwise distributed by the Shareholders unless a registration statement registering such Century Stock has been filed and becomes effective or unless the Century Stock is sold or distributed in a transaction in respect of which Century has previously received an opinion of counsel, reasonably satisfactory to Century, as the issuer of such Century Stock, stating that such transaction is exempt from the registration requirement of the Securities Act of 1933, as amended, and the rules and regulations promulgated thereunder (the "Securities Act").

Section 7.2 Legend. Any certificate or certificates representing Century Stock will bear the following legend unless and until removal thereof is permitted pursuant to the terms of this Agreement:

> THE SHARES REPRESENTED BY THIS CERTIFICATE HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE "ACT"), OR UNDER ANY APPLICABLE STATE SECURITIES LAW AND MAY NOT BE SOLD, TRANSFERRED OR ASSIGNED IN THE ABSENCE OF AN EFFECTIVE REGISTRATION STATEMENT UNDER THE ACT FOR THESE SHARES, OR AN OPINION OF COUNSEL REASONABLY SATISFACTORY TO

CENTURY THAT REGISTRATION IS NOT REQUIRED UNDER THE ACT AND THE RULES AND REGULATIONS PROMULGATED THEREUNDER OR UNDER APPLICABLE STATE SECURITIES LAWS. SUCH SECURITIES ARE SUBJECT TO THE RESTRICTIONS SPECIFIED IN THE LOCK-UP AGREEMENT DATED AS OF SEPTEMBER 18, 1998 BETWEEN CENTURY BUSINESS SERVICES, INC. AND THE INITIAL HOLDER OF THE SECURITIES NAMED THEREIN, A COPY OF WHICH WILL BE FURNISHED WITHOUT CHARGE TO THE HOLDER HEREOF UPON WRITTEN REQUEST, AND THE HOLDER OF THIS CERTIFICATE AGREES TO BE BOUND THEREBY.

Section 7.3 Removal of Legend. Upon any transfer permitted by Section 7.1 above, which transfer does not require the legend in Section 7.2 above, Century agrees to cause the removal of such legend for any Century Stock so transferred upon its reissuance to the transferee.

Section 7.4 Examination and Investment Representation. Each of the Shareholders, severally (but not jointly), represents and warrants to Century that each of them:

(a) is acquiring the Century Stock for his or her own account for investment within the contemplation of the Securities Act and not with a view to the transfer or resale thereof, except to the extent otherwise expressly permitted by the Securities Act;

(b) has been advised by counsel of the legal implications and effect of the foregoing Sections 7.1, 7.2 and 7.3 under the Securities Act and of the circumstances under which he or she may dispose of his or her Century Stock under the Securities Act;

(c) has examined Century's Annual Report on Form 10-K for the year ended December 31, 1997, including the financial statements contained therein, and its Quarterly Reports on Form 10-Q for the quarters ended March 31, 1998 and June 30, 1998;

(d) has, either by himself or through an investor representative, sufficient knowledge and experience in business and financial matters as to be capable of evaluating the merits and risks of an investment in Century, as issuer, or has a net worth in excess of One Million Dollars ($1,000,000) (including the value of such Shareholder's Century Stock as established pursuant to the Merger) or annual individual income for each of the two most recent years preceding the Closing Date and anticipated income for the current year in excess of Two Hundred Thousand Dollars ($200,000) or joint income with that Shareholder's spouse in excess of Three Hundred Thousand Dollars ($300,000) for the same periods;

(e) prior to signing this Agreement, was given access to and information regarding Century and the Century Stock to the extent the Shareholder believes is necessary in connection with the Shareholder's decision to invest in the Century Stock and was given the opportunity to ask detailed questions and receive satisfactory answers concerning (i) the terms and conditions of this Agreement pursuant to which Century is offering to sell Century Stock to the Shareholder, and (ii) Century, its business and the risks associated with Century and an investment in the Century Stock. All such questions have been answered to the Shareholder's satisfaction, and the Shareholder has been supplied with all additional information and documents requested and deemed necessary by the Shareholder to make an investment decision with respect to the Century Stock being acquired pursuant to this Agreement; and

(f) prior to signing this Agreement, the Shareholder had the opportunity to consult with Shareholder's legal counsel or other advisors to the extent desired by the Shareholder as to the Shareholder's investment in the Century Stock.

Section 7.5 Lock-Up. Each Shareholder agrees that he or she will not sell, transfer, pledge, or otherwise dispose of the Century Stock prior to (i) with respect to $2,312,901 worth of shares of Century Stock included in the Closing Date Payment, the expiration of a six (6) month period following the Closing Date, (ii) with respect to $26,325,000 worth of shares of Century Stock included in the Closing Date Payment, the expiration of a twenty-four (24) month period following the Closing Date, and (iii) with respect to any Century Stock paid pursuant to the Earn-Out Payment, the expiration of a twelve (12) month period following the issuance thereof to the Shareholders (the "Lock-Up Periods"). Notwithstanding the foregoing, in the event that any Shareholder dies prior to the expiration of the Lock-Up Periods detailed above, the estate, heirs and beneficiaries of such Shareholder are permitted to sell, transfer, pledge, or otherwise dispose of such Shareholder's Century Stock prior to the expiration of such Lock-Up Periods. Notwithstanding the foregoing, in the event that any Shareholder is terminated without cause (as defined in the employment agreement between such Shareholder and the Company), prior to the expiration of the Lock-Up Periods detailed above, such terminated Shareholder will be permitted to sell, transfer, pledge, or otherwise dispose of such Shareholder's Century Stock prior to the expiration of such Lock-Up Periods.

ARTICLE VIII

INDEMNIFICATION

Section 8.1 Survival of Representations, Warranties and Agreements.

(a) Notwithstanding any investigation conducted at any time with regard thereto by or on behalf of Century or Merger Sub, all representations, warranties, covenants and agreements of the Shareholders, Century or Merger Sub in this Agreement and in any other documents executed or delivered by the Shareholders, Century or Merger Sub pursuant to this Agreement or in connection with the transactions contemplated by this Agreement, including, without limitation, any exhibits or schedules hereto and other documents referred to herein (the "Additional Documents") shall be deemed to have been made again by the Company, the Shareholders, Century or Merger Sub, as the case may be, at and as of the Effective Time (except for representations and warranties made as of a specified date, which need be true and correct only as of the specified date). The representations and warranties set forth in Sections 3.7, 4.2 and 4.4 shall not expire. The representations and warranties set forth in Sections 3.3, 3.4, 3.5, 3.6, 4.4, 4.7 – 4.9, 4.11 – 4.15, 4.17 – 4.18, 4.21 – 4.30 and 4.31 shall expire on the second anniversary of the Closing Date. The representations and warranties set forth in Sections 3.1, 3.2, 4.1, 4.5 and 4.16 shall expire on the fifth anniversary of the Closing Date. The representations and warranties set forth in Sections 4.10 and 4.19 shall expire on the date that the applicable statute of limitations governing such representations and warranties would otherwise expire. The covenants and agreements set forth in this Agreement and the Additional Documents shall survive the execution, delivery and performance of this Agreement and the Additional Documents until fully performed in accordance herewith and therewith. This Section 8.1 shall not limit any covenant or agreement of the parties hereto, which by its terms contemplates performance after the Effective Time or after the termination of this Agreement.

(b) As used in this Article VIII, any reference to a representation, warranty or covenant contained in any Section of this Agreement shall include the Schedule relating to such Section.

Section 8.2 Indemnification.

(a) The Shareholders, jointly and severally (except with respect to representations or obligations made severally and not jointly by each Shareholder as specifically set forth in this Agreement), hereby agree to hold harmless and indemnify Century, Merger Sub and their respective directors, officers, employees, agents, representatives, successors and assigns (hereinafter individually

referred to as a "Century Indemnified Party"), from and against any and all losses, liabilities, damages, demands, claims, suits, actions, causes of action, judgments, assessments, costs and expenses, including, without limitation, interest, penalties, reasonable attorneys' fees, any and all expenses incurred in investigating, preparing or defending against any litigation, commenced or threatened, or any claim whatsoever, and any and all amounts paid in settlement of any claim or litigation (collectively, "Damages"), asserted against, resulting to, imposed upon, or incurred or suffered by any Indemnified Party, directly or indirectly, as a result of, arising from, or relating directly or indirectly to: (i) any inaccuracy in or any breach or nonfulfillment of any of the representations or warranties made by the Shareholders or the Company in this Agreement or the Additional Documents (hereinafter, a "Shareholder Misrepresentation"); (ii) any breach or nonfulfillment of any of the covenants or agreements made by the Shareholders or the Company in this Agreement or the Additional Documents; (iii) any claims of any current or former shareholder, director, officer, or employee of the Company against the Company or any of its Affiliates which are based upon, related to, or arise out of any agreements, transactions, acts, or omissions occurring at or prior to the Closing; (iv) any amounts for unfunded deferred compensation payable pursuant to the terms of the operating agreement of Mayer Hoffman McCann L.C. or pursuant to any other undertaking by the Company or any related entities relating to the periods prior to the Closing Date; or (v) any claims asserted by Business Software Alliance or any disputes or settlements resulting from such claims (vi) the release of any liens, claims or encumbrances on the assets or property of the Company held by the former shareholders of Myers and Stauffer Chartered or Myers and Stauffer, Inc., (vii) any liability to the former shareholders of Myers and Stauffer Chartered or Myers and Stauffer, Inc. or (viii) any amounts payable to dissenting shareholders of any corporation organized under the laws of the State of Missouri which is a party to the Merger, to which such dissenting shareholder shall be entitled under the provisions of "The General and Business Corporation Law of Missouri" with respect to the rights of dissenting shareholders. Subject to the limitations set forth in Section 8.3 below, Century and Merger Sub, jointly and severally, hereby agree to hold harmless and indemnify the Shareholders and their respective executives, administrators and assigns (hereinafter individually referred to as a "Shareholder Indemnified Party") from and against any and all Damages asserted against, resulting to, imposed upon or incurred or suffered by, any Shareholder Indemnified Party, directly or indirectly, as a result of, arising from, or relating, directly or indirectly, to any third-party litigation relating to (i) any inaccuracy in or breach or nonfulfillment of the representations or warranties made by Century and Merger Sub in this Agreement or the Additional Documents (a "Century Misrepresentation"), or (ii) any breach or nonfulfillment of any of the covenants or agreements made by Century or Merger Sub in this Agreement or the Additional Documents (collectively, "Shareholder Indemnifiable Claims"). As used herein, the term "Indemnified Party" shall mean a Century Indemnified Party when applied to Section 8.2(a) hereof and shall mean a Shareholder Indemnified Party when applied to Section 8.2(b) hereof; the term "Indemnifiable Claims" shall mean Century Indemnifiable Claims when applied to Section 8.2(a) hereof and Shareholder Indemnifiable Claims when applied to Section 8.2(b) hereof; and the term "Misrepresentations" shall mean a Shareholder Misrepresentations when applied to Section 8.2(a) hereof and a Century Misrepresentations when applied to Section 8.2(b) hereof.

(b) For purposes of this Article VIII, all Damages shall be computed net of any insurance coverage which reduces the Damages that would otherwise be sustained; and shall be increased to account for any federal, state or local income taxes payable upon the receipt thereof such that the net, after tax, amount received by the Indemnified Party is equal to the amount of Damages suffered by such Party; provided that in all cases the timing of the receipt or realization of insurance proceeds shall be taken into account in determining the amount of reduction or increase of Damages.

(c) Century shall be deemed to have suffered Damages with respect to an Indemnifiable Claim, if the same shall be suffered by any parent, subsidiary or affiliate of Century, including, without limitation, the Company or Merger Sub after the Closing.

(d) Notwithstanding anything to the contrary in this Agreement, no Shareholder shall be liable for any Damages arising out of or relating to a breach of Section 5.2(f)(i) through (vii) of this Agreement by any other Shareholders.

Section 8.3 Limitation on Indemnification.

The rights of an Indemnified Party to indemnification under this Article VIII are subject to the following limitation: An Indemnified Party shall not be entitled to indemnification hereunder with respect to an Indemnifiable Claim arising out of a Misrepresentation (or, if more than one such Indemnifiable Claim is asserted, with respect to all such Indemnifiable Claims) unless the aggregate amount of Damages with respect to such Indemnifiable Claim or Claims exceeds $25,000 (the "Threshold Amount"), in which event such Indemnified Party shall be entitled to indemnification hereunder for Damages with respect to all such Indemnifiable Claims in excess of the Threshold Amount.

Section 8.4 Procedure for Indemnification with Respect to Third-Party Claims.

(a) If an Indemnified Party determines to seek indemnification under this Article VIII with respect to Indemnifiable Claims resulting from the assertion of liability by third parties, it shall give notice to the other party (the "Other Party") within forty-five (45) days after such Indemnified Party becomes aware of any such Indemnifiable Claim, which notice shall set forth such material information with respect to such Indemnifiable Claim as is then reasonably available to such Indemnified Party. If any such liability is asserted against an Indemnified Party and such Indemnified Party notifies the Other Party of such liability, the Other Party shall be entitled, if it so elects by written notice delivered to such Indemnified Party within fifteen (15) days after receiving such Indemnified Party's notice (the "Response Period"), to assume the defense of such asserted liability with counsel satisfactory to such Indemnified Party. Notwithstanding the foregoing: (i) such Indemnified Party shall have the right to employ its own counsel in any such case, but the fees and expenses of such counsel shall be payable by such Indemnified Party; (ii) such Indemnified Party shall not have any obligation to give any notice of any assertion of liability by a third party unless such assertion is in writing; and (iii) the rights of such Indemnified Party to be indemnified in respect of Indemnifiable Claims resulting from the assertion of liability by third parties shall not be adversely affected by its failure to give notice pursuant to the foregoing provisions unless, and, if so, only to the extent that, the Other Party is materially prejudiced by such failure. With respect to any assertion of liability by a third party that results in an Indemnifiable Claim, the Parties shall make available to each other all relevant information in their possession which is material to any such assertion.

(b) In the event that the Other Party fails to assume the defense of an Indemnified Party against any such Indemnifiable Claim within the Response Period, such Indemnified Party shall have the right to defend, compromise or settle such Indemnifiable Claim on behalf, for the account, and at the risk of the Other Party.

(c) Notwithstanding anything in this Section 8.3 to the contrary, the Other Party will not be entitled to assume control of the defense of an Indemnifiable Claim, and will pay the reasonable fees and expenses of legal counsel retained by the Indemnified Party, if:

(i) the Indemnified Party reasonably believes that an adverse determination of such proceeding could be detrimental to or injure the Indemnified Party's reputation or future business prospects;

(ii) the Indemnified Party reasonably believes that there exists or could arise a conflict of interest which, under applicable principles of legal ethics, could prohibit a single legal counsel from representing both the Indemnified Party and the Other Party in such proceeding;

(iii) a court of competent jurisdiction rules that the Other Party has failed or is failing to prosecute or defend vigorously such claim; or

(iv) the amount of such indemnification claim, together with the amount of all other pending indemnification claims made by the Surviving Corporation, as estimated in each case by the Surviving Corporation in its reasonable discretion, exceeds the then remaining balance of any funds or securities held pursuant to the Escrow Agreement.

(d) The Other Party shall not, without such Indemnified Party's prior written consent, settle or compromise any Indemnifiable Claim or consent to entry of any judgment in respect of any Indemnifiable Claim unless such settlement, compromise or consent includes, as an unconditional term, the giving by the claimant or the plaintiff to such Indemnified Party (and its Affiliated Companies, including without limitation the Company after the Closing) a release from all liability in respect of such Indemnifiable Claim.

Section 8.5 Termination of the Company Warranties. Notwithstanding any provisions of this Agreement to the contrary: (a) all representations and warranties made by the Company in this Agreement or the Additional Documents shall terminate as to the Company (but only as to the Company, and not as to the Shareholders) as of the Closing; and (b) after the Closing, the Company shall not have any obligation or liability to any Shareholder as a direct or indirect result of any misrepresentation or other occurrence or circumstance for which the Shareholders have or may have liability to Century or Merger Sub under this Agreement.

ARTICLE IX

MISCELLANEOUS

Section 9.1 Notices. All notices and other communications under this Agreement to any Party shall be in writing and shall be deemed given when delivered personally to that Party, sent by facsimile transmission (with electronic confirmation) to that Party at the facsimile number for that Party set forth below, mailed by certified mail (postage prepaid and return receipt requested) to that Party at the address for that Party set forth below, or delivered by Federal Express or any similar express delivery service for delivery to that Party at that address:

(a) If to Century or Merger Sub:

Century Business Services, Inc.
6480 Rockside Woods Blvd., South
Suite 330
Cleveland, Ohio 44131
Phone: (216) 447-9000; Fax: (216) 447-9007
Attn: Gregory J. Skoda, Executive Vice President

With a copy to:

Baker & Hostetler LLP
3200 National City Center
1900 East Ninth Street
Cleveland, Ohio 44114-3485
Phone: (216) 621-0200; Fax: (216) 696-0740
Attn: Susan Shaheen Warner, Esq.

(b) If to Shareholders or the Company:

MHM Professional Resources, Inc.
420 Nichols Road
Kansas City, Missouri 64112
Phone: (816) 968-1000; Fax: (816) 531-7695
Attn: Eldon G. Walter, Chairman

With a copy to:

Lewis, Rice & Fingersh, L.C.
One Petticoat Lane
1010 Walnut, Suite 500
Kansas City, Missouri 64106
Phone: (816) 421-2500; Fax: (816) 472-2500
Attn: Stan Johnston, Esq.

Any Party may change its facsimile number or address for notices under this Agreement at any time by giving the other Parties notice of such change.

Section 9.2 Non-Waiver. No failure by any Party to insist upon strict compliance with any term or provision of this Agreement, to exercise any option, to enforce any right, or to seek any remedy upon any default of any other Party shall affect, or constitute a waiver of, the first Party's right to insist upon such strict compliance, exercise that option, enforce that right, or seek that remedy with respect to that default or any prior, contemporaneous, or subsequent default. No custom or practice of the Parties at variance with any provisions of this Agreement shall affect or constitute a waiver of any Party's right to demand strict compliance with all provisions of this Agreement.

Section 9.3 Genders and Numbers. Where permitted by the context, each pronoun used in this Agreement includes the same pronoun in other genders and numbers, and each noun used in this Agreement includes the same noun in other numbers.

Section 9.4 Headings. The headings of the various Articles and Sections of this Agreement are not part of the context of this Agreement, are merely labels to assist in locating such Articles and Sections, and shall be ignored in construing this Agreement.

Section 9.5 Counterparts. This Agreement may be executed in multiple counterparts, each of which shall be deemed to be an original, but all of which taken together shall constitute one and the same Agreement.

Section 9.6 Entire Agreement. This Agreement and the Additional Documents (all of which are hereby incorporated by reference) constitute the entire agreement and supersede all prior or contemporaneous discussions, negotiations, agreements and understandings (both written and oral) among the Parties with respect to the subject matter hereof and thereof. All obligations of any Party

under any Additional Document shall constitute an obligation of such Party under this Agreement. Any capitalized terms used in any Additional Document which are not otherwise defined therein shall have the respective meanings given such terms in this Agreement.

Section 9.7 No Third-Party Beneficiaries. Nothing contained in this Agreement, express or implied, is intended or shall be construed to confer upon or give to any person, firm, corporation or legal entity, other than the Parties, any rights, remedies or other benefits under or by reason of this Agreement.

Section 9.8 Governing Law.(a) This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio, without regard to principles of conflicts of law. Century, Merger Sub and the Shareholders hereby irrevocably submit to the jurisdiction and venue of any Federal or State court located in Cuyahoga County, Ohio, over any dispute arising out of this Agreement and agree that all claims in respect of such dispute or proceeding shall be heard and determined in any such court. Century, Merger Sub and the Shareholders hereby irrevocably waive, to the fullest extent permitted by applicable law, any objection which they may have to the venue of any such dispute brought in any such court or any defense of inconvenient forum for the maintenance of such dispute. Century, Merger Sub and the Shareholders hereby consent to process being served by them in any suit, action or proceeding by delivering it in the manner specified by the provisions of Section 9.1 of this Agreement. All rights and remedies of each Party under this Agreement shall be cumulative and in addition to all other rights and remedies which may be available to the Party from time to time, whether under this Agreement or otherwise.

(b) The Merger Sub, as the surviving corporation, may be served with process in the State of Missouri in any proceeding for the enforcement of any obligation of any corporation organized under the laws of the State of Missouri which is a party to the Merger and in any proceeding for the enforcement of the rights of a dissenting shareholder of any such corporation organized under the laws of the State of Missouri against the Merger Sub.

(c) The Secretary of State of the State of Missouri shall be and hereby is irrevocably appointed as the agent of the Merger Sub to accept service of process in any such proceeding; the address to which the service of process in any such proceeding shall be mailed is 6480 Rockside Woods Blvd., Suite 30, Cleveland, Ohio 44131.

(d) The Merger Sub, as the surviving corporation, will promptly pay to the dissenting shareholders of any corporation organized under the laws of the State of Missouri which is a party to the Merger the amount, if any, to which they shall be entitled under the provisions of "The General and Business Corporation Law of Missouri" with respect to the rights of dissenting shareholders.

Section 9.9 Binding Effect; Assignment. This Agreement shall be binding upon, inure to the benefit of and be enforceable by and against the Parties and their respective heirs, personal representatives, successors, and assigns. Neither this Agreement nor any of the rights, interests or obligations under this Agreement shall be transferred or assigned by any of the Parties without the prior written consent of the other Parties. Notwithstanding the foregoing, Century and Merger Sub shall have the right to assign any of its rights, interests or obligations under this Agreement, in whole or in part, to any direct or indirect majority-owned subsidiary or Affiliated Company of Century or Merger Sub, as the case may be, and Merger Sub shall have the right to assign any of its rights, interests or obligations under this Agreement, in whole or in part, to any parent of Merger Sub.

Section 9.10 Expenses. Subject to the following paragraph, and except as otherwise specifically provided in this Agreement:

(a) Century and Merger Sub shall pay its costs and expenses associated with the transactions contemplated by this Agreement, including without limitation the fees and expenses of its legal counsel, certified public accountants, and other financial advisors.

(b) The Shareholders shall pay (i) their own costs and expenses associated with this Agreement, the Merger, and the other the transactions contemplated by this Agreement, including without limitation the fees and expenses of their legal counsel, accountants, and financial advisors, and (ii) all such costs and expenses incurred by the Company in connection with this Agreement, the Merger or the other transactions contemplated by this Agreement (the "Company Expenses"). Any Company Expenses paid by the Company shall be fully reimbursed by the Shareholders prior to the Closing.

(c) All costs and expenses incurred by the Company or the Shareholders relating to the transactions contemplated hereby, including without limitation the preparation of the Closing 1998 Statements, shall be paid by the Shareholders.

Section 9.11 Public Announcements. Neither the Company nor any of the Shareholders shall, without the prior written consent of Century, make any public announcement or statement with respect to the transactions contemplated in the Agreement, except as may be necessary to comply with applicable requirements of the federal or state securities laws or any governmental order or regulation.

Section 9.12 Power of Attorney. The Shareholders hereby jointly and severally appoint and constitute Mr. Eldon G. Walter as their true and lawful Shareholders' Representative and agent (the "Shareholders' Representative") to execute any and all instruments or other documents, and to do any and all other acts or things, in the Shareholders' names and on their behalf, which the Shareholders' Representative may deem necessary or advisable, or which may be required pursuant to this Agreement or otherwise, in connection with the consummation of the Merger. Without limiting the generality of the foregoing, the Shareholders' Representative shall have the full authority, in the names of the Shareholders and on their behalf, to: (a) cause the certificates evidencing each Shareholder's interests in the Shares to be delivered under this Agreement for purposes of consummating the Closing and execute stock powers or other documents of transfer with respect to the Company Shares; (b) agree with Century and Merger Sub with respect to any matter or thing required or deemed necessary by the Shareholders' Representative in connection with the provisions of this Agreement calling for the agreement of the Shareholders, amend or terminate this Agreement, give and receive notices on behalf of all the Shareholders, and act on behalf of the Shareholders in connection with any matter as to which the Shareholders are or may be obligated to indemnify Century and Merger Sub under this Agreement, all in the absolute discretion of the Shareholders' Representative; and (c) in general, do all things and perform all acts, including without limitation executing and delivering all agreements, certificates, receipts, consents, elections, instructions, and other instruments or documents contemplated by, or deemed by the Shareholders' Representative to be necessary or advisable in connection with, this Agreement.

(a) Any approval, consent, election, notice, decision, agreement, amendment, or other action of the Shareholders required or permitted under, or otherwise provided for in, this Agreement shall be conclusively deemed given, made, or taken (as the case may be) if given, made, or taken by the Shareholders' Representative for the Shareholders, and Century and Merger Sub shall be entitled to rely on any notice or other document (of any kind) executed or delivered by the Shareholders' Representative for all such purposes. The Shareholders hereby waive all potential conflicts of interest arising out of the Shareholders' Representative's activities or authority as the Shareholders' Representative and his relationship as an employee, consultant, agent, or other representative of the Company or its affiliates (whether before or after the Closing).

(b) The power of attorney created under this Agreement is coupled with an interest and shall be binding and enforceable on and against the respective heirs, personal representatives, successors, and assigns of the Shareholders, and the power of attorney shall not be revoked or terminated

by the death, disability, bankruptcy, incompetency, dissolution or termination of any of the Shareholders, or their respective successors and assigns.

(c) In the event the Shareholders' Representative (including any subsequent Shareholders' Representative appointed pursuant to this paragraph) resigns or otherwise becomes unable to serve, the Shareholders shall, within thirty (30) days after notice thereof, determine and designate by simple majority vote, a successor Shareholders' Representative who shall have all of the rights, powers and authority conferred on the Shareholders' Representative in this Agreement, and if the Shareholders fail so to designate such successor within such period, any Shareholder may petition a court of appropriate jurisdiction for appointment of such successor Shareholders' Representative.

Section 9.13 Severability. With respect to any provision of this Agreement finally determined by a court of competent jurisdiction to be unenforceable, such court shall have jurisdiction to reform such provision so that it is enforceable to the maximum extent permitted by applicable law, and the Parties shall abide by such court's determination. In the event that any provision of this Agreement cannot be reformed, such provision shall be deemed to be severed from this Agreement, but every other provision of this Agreement shall remain in full force and effect.

Section 9.14 Knowledge. Whenever a representation or warranty is made herein as being to the "knowledge of" or "best knowledge of" a Party, it is understood that such persons have actual or constructive knowledge or should have such knowledge after reasonable inquiry to determine the accuracy of such representation or warranty.

Section 9.15 Materiality. Whenever a representation or warranty made herein is limited to items which are "material," it is understood that an item is material if, individually or in the aggregate, it would result in an expense to the Company or to Century of $25,000 or more.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed as of the day and year first above written.

CENTURY BUSINESS SERVICES, INC.

By:_____
Gregory J. Skoda
Executive Vice President

MHM ACQUISITION CORP.

By:_____
_____, _____

MHM PROFESSIONAL RESOURCES, INC.

By:_____
_____, _____

SHAREHOLDERS:

MAA, CPA, P.C.

By:_____
_____, _____

EGW, C.P.A., P.C.

By:_____
_____, _____

_____
John F. Yencic

_____
William L. Hancock

_____
Scott M. Slabotsky, C.P.A., P.C.

Alan P. Thibault

Steven A. Gershon

Miles S. Ross

J. Timothy Hannan, C.P.A., P.C.

Alan B. Jacobs, C.P.A., P.C.

Barbara J. Plattner, C.P.A., P.C.

Richard E. Mills

David W. Thompson

Hal J. Hunt

Joyce Morgan

Kevin Winters

Cindy J. Dwyer

David A. Long

Daniel F. Kjergaard

Joyce A. Farris

Mary Widmer

Keenan S. Buoy

Kevin Londeen

Jason Marks

Kathryn Wade

Tom Elmendorf

Don Swartz

Michael A. Azorsky

Eldon G. Walter

Scott M. Slabotsky

J. Timothy Hannan

Alan B. Jacobs

Barbara J. Plattner

John Henrichs

MHM PARTICIPATION PARTNERS

By:_____
_____, _____

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CENTURY BUSINESS SERVICES, INC.

By:_____
Gregory J. Skoda
Executive Vice President

MHM ACQUISITION CORP.

By:_____
_____, _____

MHM PROFESSIONAL RESOURCES, INC.

By:_____
_____, _____

SHAREHOLDERS:

MAA, CPA, P.C.

By:_____
_____, _____

EGW, C.P.A., P.C.

By:_____
_____, _____

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William L. Hancock

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Scott M. Slabotsky, C.P.A., P.C.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed as of the day and year first above written.

CENTURY BUSINESS SERVICES, INC.

By:_____
Gregory J. Skoda
Executive Vice President

MHM ACQUISITION CORP.

By:_____
_____, _____

MHM PROFESSIONAL RESOURCES, INC.

By:_____
ELDON G. WALTER, PRESIDENT

SHAREHOLDERS:

MAA, CPA, P.C.

By:_____
Michael A. Azarsky, Pres.

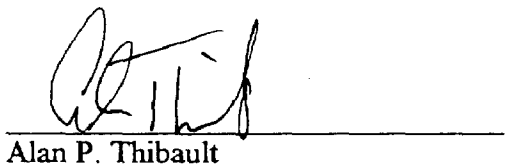
EGW, C.P.A., P.C.

By:_____
ELDON G. WALTER, PRES.

_____
John F. Yencic

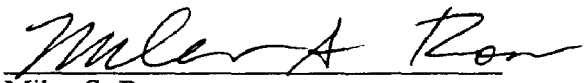
_____
William L. Hancock

_____
Scott M. Slabotsky, C.P.A., P.C.

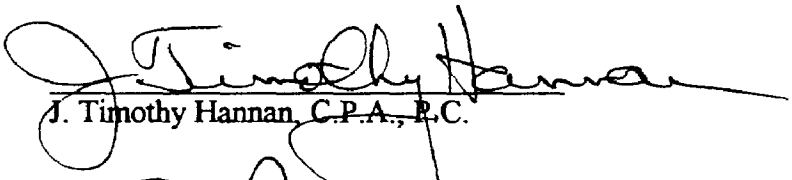


Alan P. Thibault

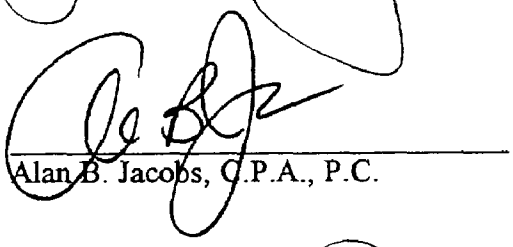
Steven A. Gershon



Miles S. Ross

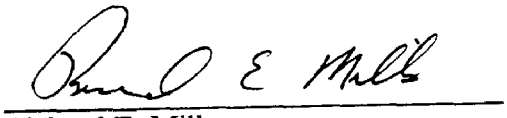


J. Timothy Hannan, C.P.A., P.C.

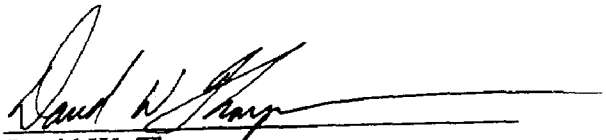


Alan B. Jacobs, C.P.A., P.C.

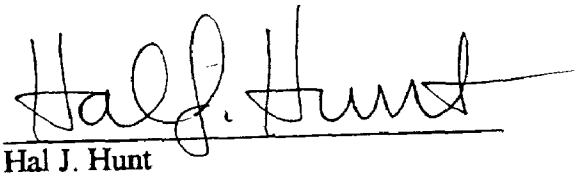
Barbara J. Plattner, C.P.A., P.C.



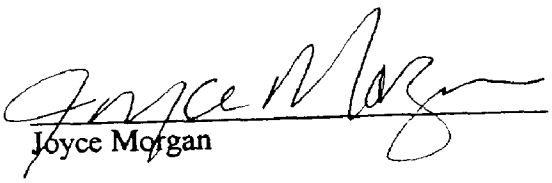
Richard E. Mills



David W. Thompson



Hal J. Hunt



Joyce Morgan

Kevin Winters

Cindy J. Dwyer

David A. Long

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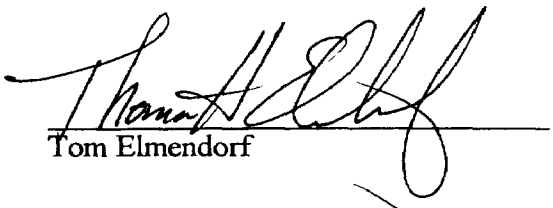
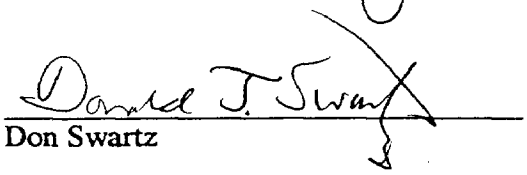
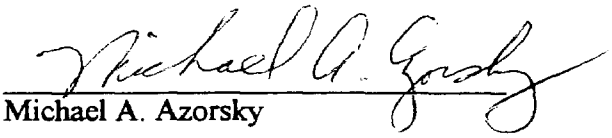


Tom Elmendorf



Don Swartz



Michael A. Azorsky

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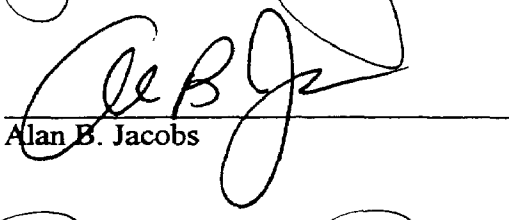
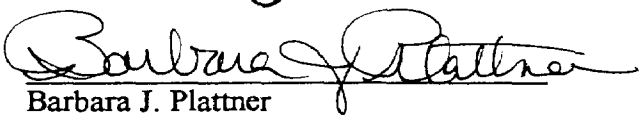
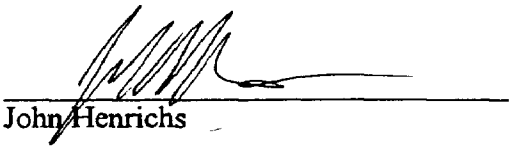
J. Timothy Hannan



Alan B. Jacobs

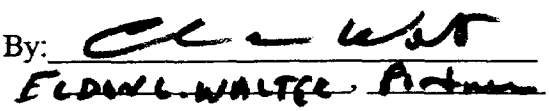


Barbara J. Plattner



John Henrichs

MHM PARTICIPATION PARTNERS

By: 

ELDON G. WALTER, Partner

UNITED STATES OF AMERICA,
STATE OF OHIO,
OFFICE OF THE SECRETARY OF STATE.

I, Bob Taft, do hereby certify that I am the duly elected, qualified and present acting Secretary of State for the State of Ohio, and as such have custody of the records of Ohio and Foreign corporations; that said records show a Certificate of MERGER of MHM PROFESSIONAL RESOURCES, INC., a Maryland corporation not qualified to do business within the State of Ohio, into MHM ACQUISITION CORP., an Ohio corporation, Charter No. 1024819, the survivor of said Merger, also, a change of corporate title by the surviving corporation to: MHM BUSINESS SERVICES, INC., filed in this office on September 22, 1998, recorded on the Records of Incorporation. Said surviving corporation, MHM BUSINESS SERVICES, INC., an Ohio corporation, Charter No. 1024819, having its principal location in Cleveland, County of Cuyahoga, was incorporated on August 21, 1998 and is currently in GOOD STANDING upon the records of this office.

FILED AND CERTIFICATE
ISSUED
OCT 13 1998
SECRETARY OF STATE

WITNESS my hand and official seal at Columbus, Ohio on October 5, 1998

Bob Taft

Bob Taft
Secretary of State