

TRADEMARK ASSIGNMENT

Electronic Version v1.1
 Stylesheet Version v1.1

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| SUBMISSION TYPE: | NEW ASSIGNMENT |
| NATURE OF CONVEYANCE: | ASSIGNS THE ENTIRE INTEREST AND THE GOODWILL |

CONVEYING PARTY DATA

| Name | Formerly | Execution Date | Entity Type |
|--|----------|----------------|--------------------------------|
| Deloitte & Touche Tax Technologies LLC | | 07/14/2006 | LTD LIAB JT ST CO: DELAWARE |

RECEIVING PARTY DATA

| | |
|-----------------|--------------------------------|
| Name: | CORPTAX INC. |
| Street Address: | 1751 Lake Cook Road, Suite 100 |
| City: | Deerfield |
| State/Country: | ILLINOIS |
| Postal Code: | 60015 |
| Entity Type: | CORPORATION: DELAWARE |

PROPERTY NUMBERS Total: 5

| Property Type | Number | Word Mark |
|----------------------|----------|---|
| Registration Number: | 2823399 | CORPTAX |
| Serial Number: | 77470314 | CORPTAX GLOBAL TAX ERP |
| Serial Number: | 77258206 | CORPTAX INTERNATIONAL TAX PERFORMANCE MANAGEMENT |
| Serial Number: | 77171604 | CORPTAX ZERO DAY CLOSE |
| Serial Number: | 77171061 | CORPTAX WORKSPACE |

CORRESPONDENCE DATA

Fax Number: (847)236-8011
Correspondence will be sent via US Mail when the fax attempt is unsuccessful.
 Phone: 847-236-8120
 Email: bbirkholz@corptax.com
 Correspondent Name: Brian Birkholz
 Address Line 1: 1751 Lake Cook Road, Suite 100
 Address Line 4: Deerfield, ILLINOIS 60015

OP \$140.00 2823399

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| NAME OF SUBMITTER: | Brian Birkholz |
| Signature: | /Brian Birkholz/ |
| Date: | 06/24/2008 |

Total Attachments: 60

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**CONFIDENTIAL
EXECUTION COPY**

PURCHASE AGREEMENT

This Purchase Agreement (this "Agreement") is made and entered into as of May 26, 2006 by and among Deloitte Tax LLP, a limited liability partnership registered under the laws of the State of Delaware ("Deloitte Tax"), Deloitte & Touche LLP, a limited liability partnership registered under the laws of the State of Delaware ("D&T LLP"), Deloitte & Touche Acquisition Company LLC, a limited liability company formed under the laws of the State of Delaware ("D&T Acquisition" and, together with Deloitte Tax and D&T LLP, the "Sellers"), and Cube Acquisition Corporation, a Delaware corporation ("Buyer"). Sellers and Buyer are sometimes referred to herein collectively as the "Parties" and individually as a "Party."

RECITALS

A. Deloitte & Touche Tax Technologies LLC, a limited liability company formed under the laws of the State of Delaware ("DT3"), conducts a business of developing, marketing, and licensing the software products identified on Schedule 3.13(e) to companies which are primarily in the Fortune 1000 (the "DT3 Business").

B. Deloitte Tax has a Tax Technology Services division that conducts the business of implementing, customizing, and offering assessment and training services with respect to customized income tax compliance and planning solutions, including implementation services related to CORPTax software, CORPTax ETS software, CORPInternational software and CORPTax ETS MART, and tax process optimization (TPO) services (the "TTS Business" and, together with the DT3 Business, the "Business").

C. The Parties desire that Sellers sell, transfer, assign, convey, and deliver to Buyer all of the outstanding membership interests in DT3 (the "DT3 Interests"), and that Buyer purchase, acquire, and accept the same, upon the terms and subject to the conditions set forth in this Agreement.

D. The Parties also desire that Deloitte Tax sell, transfer, assign, convey, and deliver to Buyer certain assets and liabilities of Deloitte Tax relating primarily to the TTS Business, and that Buyer purchase, acquire, assume, and accept the same, upon the terms and subject to the conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of the foregoing premises and the mutual representations, warranties and agreements set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties, intending to be legally bound, agree as follows:

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ARTICLE I

DEFINITIONS; INTERPRETATION

1.1 “Accounts Receivable” means (a) all accounts receivable from customers of the Business, including, but not limited to, all accounts receivable representing accounts receivable in respect of products delivered or services rendered to customers of the Business, (b) all other accounts or notes receivable of the Business and the full benefit of all security for such accounts or notes, and (c) any claim, remedy or other right related to any of the foregoing.

1.2 “Acquired TTS Assets” has the meaning set forth in Section 2.2.

1.3 “Additional Materials” has the meaning assigned to such term in the License Agreement.

1.4 “Adjusted Net Purchase Price” has the meaning set forth in Section 2.6(a).

1.5 “Adjustment” has the meaning set forth in Section 2.6(c).

1.6 “Affiliate” means, with respect to any Person, any other Person that, directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with, such Person. For the avoidance of doubt, only D&T USA and the direct and indirect subsidiaries of D&T USA shall be deemed to be Affiliates of Sellers or, prior to the Closing, DT3.

1.7 “Agreement” has the meaning set forth in the preamble.

1.8 “Allocation” has the meaning set forth in Section 2.7.

1.9 “Applicable Law” means any applicable law or statute or any judgment, order, rule or regulation of any Governmental or Regulatory Body having jurisdiction over a Party or any of its properties.

1.10 “Assignment Agreement” has the meaning set forth in Section 2.5(a).

1.11 “Assumed TTS Liabilities” has the meaning set forth in Section 2.5(a).

1.12 “Benefit Plan” has the meaning set forth in Section 3.16(a).

1.13 “Bill of Sale” has the meaning set forth in Section 2.2.

1.14 “Business” has the meaning set forth in Recital B.

1.15 “Business Assets” means all Acquired TTS Assets, Intellectual Property Assets, Intellectual Property licensed to DT3 by third parties other than its Affiliates, and other assets of DT3, other than the Excluded Assets.

1.16 “Business Day” means a day other than a Saturday or a Sunday or other day on which commercial banks in New York are authorized or required by law to close.

1.17 “Business Employees” has the meaning set forth in Section 3.15(a).

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- 1.18** “Buyer” has the meaning set forth in the preamble.
- 1.19** “Buyer Indemnified Parties” has the meaning set forth in Section 7.2.
- 1.20** “Buyer Parent” means Warburg Pincus Private Equity IX L.P., a limited partnership formed under the laws of the State of Delaware, which indirectly owns a majority of the outstanding equity interests of Buyer.
- 1.21** “Buyer Parties” means Buyer and Buyer Parent.
- 1.22** “Buyer’s 401(k) Plan” has the meaning set forth in Section 6.7(h).
- 1.23** “Buyer’s Knowledge” means the actual knowledge of Miriam Strouse, Mark Colodny, John Overbay, Adarsh Sarma, Jay Nadler, Paul Mattison, or Mason Slaine.
- 1.24** “Claim” has the meaning set forth in Section 7.4(a).
- 1.25** “Closing” has the meaning set forth in Section 2.8(a).
- 1.26** “Closing Balance Sheet” means the balance sheet of the Business (but, with respect to the TTS Business, only in relation to the Acquired TTS Assets and the Assumed TTS Liabilities) as of the Closing Date as prepared by Sellers in accordance with GAAP except as stated on Schedule 3.7(c) and without giving effect to Buyer’s acquisition hereunder using their good faith estimates of the amounts set forth therein as provided to Buyer in writing no later than two (2) Business Days prior to the Closing Date, after giving effect to the transactions contemplated in Section 6.13.
- 1.27** “Closing Business Employees” has the meaning set forth in Section 6.7(c).
- 1.28** “Closing Date” has the meaning set forth in Section 2.8(a).
- 1.29** “Closing Date Payment” has the meaning set forth in Section 2.6(a).
- 1.30** “Closing Deferred Revenues” means the actual Deferred Revenues of the Business as of the Closing Date.
- 1.31** “Closing DT3 Employees” has the meaning set forth in Section 6.7(a).
- 1.32** “Closing True-Up Statement” has the meaning set forth in Section 2.6(b).
- 1.33** “Closing TTS Employees” has the meaning set forth in Section 6.7(c).
- 1.34** “Closing Working Capital” means the working capital of the Business (but, with respect to the TTS Business, only in relation to the Acquired TTS Assets and the Assumed TTS Liabilities) as of the Closing Date, as determined in accordance with Schedule 2.6(b), after giving effect to the transactions contemplated in Section 6.13.
- 1.35** “Code” means the Internal Revenue Code of 1986, as amended.

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1.36 “Deferred Revenues” means deferred revenues of the Business, excluding that portion of deferred revenues for which an account receivable is reflected on the financial records of the Business, as determined in accordance with Schedule 3.10(b).

1.37 “Deferred Revenues Amount” has the meaning set forth in Section 2.6(a).

1.38 “Deloitte Development” means Deloitte Development LLC, a limited liability company formed under the laws of the State of Delaware.

1.39 “Deloitte Entity” has the meaning set forth in Section 6.17.

1.40 “Dispute Notice” has the meaning set forth in Section 2.6(d).

1.41 “Disputed Amounts” has the meaning set forth in Section 2.6(e).

1.42 “DT3” has the meaning set forth in Recital A.

1.43 “DT3 Business” has the meaning set forth in Recital A.

1.44 “DT3 Employees” has the meaning set forth in Section 3.15(a).

1.45 “DT3 Interests” has the meaning set forth in Recital C.

1.46 “DT3 Professional Services Liability Policy” has the meaning set forth in Section 3.20.

1.47 “D&T LLP” has the meaning set forth in the preamble.

1.48 “D&T USA” means Deloitte & Touche USA LLP, a limited liability partnership registered under the laws of the State of Delaware.

1.49 “DTT” means Deloitte Touche Tohmatsu, a Swiss Verein.

1.50 “18th Month Anniversary Retention Bonus” has the meaning set forth in Section 6.22.

1.51 “Enforceability Exception” has the meaning set forth in Section 3.2.

1.52 “Estimated Closing Deferred Revenues” means the Deferred Revenues as indicated on the Closing Balance Sheet.

1.53 “Estimated Closing Working Capital” means Sellers’ good faith estimate of Closing Working Capital, prepared on the basis and methods applicable to Closing Working Capital set forth on Schedule 2.6(b) and consistently with the Closing Balance Sheet, as provided to Buyer in writing not later than two (2) Business Days prior to the Closing Date.

1.54 “Excluded Assets” has the meaning set forth in Section 2.4.

1.55 “Excluded TTS Liabilities” has the meaning set forth in Section 2.5(b).

1.56 “Excluded TTS Assets” has the meaning set forth in Section 2.3.

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1.57 “Final Allocation” has the meaning set forth in Section 2.7.

1.58 “Financial Statements” has the meaning set forth in Section 3.7(a).

1.59 “First Anniversary Retention Bonus” has the meaning set forth in Section 6.22.

1.60 “GAAP” means United States generally accepted accounting principles as in effect on the date on which the document or calculation to which it refers relates, applied on a consistent basis throughout the periods covered thereby.

1.61 “Governmental or Regulatory Body” means any court, tribunal, arbitrator, or any government or political subdivision thereof, whether federal, state, county, local, or foreign; any agency, authority, official, or instrumentality of any such government or political subdivision; or any institution, agency, official, or other body having regulatory authority over any profession.

1.62 “Gross Purchase Price” has the meaning set forth in Section 2.6.

1.63 “Indemnitee” has the meaning set forth in Section 7.4(a).

1.64 “Indemnitor” has the meaning set forth in Section 7.4(a).

1.65 “Ingram Yuzek” has the meaning set forth in Section 6.16.

1.66 “Intellectual Property” means: (i) trademarks and service marks, logos, trade dress, product configurations, trade names and other indications of origin, and all goodwill associated therewith; (ii) inventions (whether or not patentable), discoveries, improvements, ideas, know-how, methodologies, research and development, business methods, processes, technology, software (including password unprotected interpretive code or source code, object code, development documentation, programming tools, drawings, specifications and data); (iii) trade secrets; (iv) writings, works of authorship, designs, software, mask works or other works; (v) computer software; (vi) Internet Web sites, Web pages and domain names; and (vii) customer lists.

1.67 “Intellectual Property Assets” means the software products identified on Schedule 3.13(e) that DT3 owns or purports to own, together with any Intellectual Property licensed to DT3 by third parties other than its Affiliates that is incorporated therein.

1.68 “Intellectual Property Rights” means all worldwide patent (including reissues, continuations, divisions, continuations-in-part, renewals or extensions), trademark, copyright, trade secret, and similar rights in Intellectual Property, and registrations and applications in any jurisdiction for the foregoing; and any moral rights in any Intellectual Property.

1.69 “Internal Financial Statements” has the meaning set forth in Section 3.7(b).

1.70 “Kramer Levin” has the meaning set forth in Section 6.16.

1.71 “Leased Premises” means the premises that D&T USA leases in relation to the operation of the Business located at 1751 Lake Cook Road, Deerfield, IL 60015, 21550 Oxnard Street, Suite 1100, Woodland Hills, California 91367, and Two Hillcrest Green, Dallas, Texas 75230, respectively.

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1.72 “License Agreement” means the Master Software License Agreement by and between DT3 and Deloitte Development and dated as of the Closing Date in the form of Exhibit A hereto.

1.73 “Lien” has the meaning set forth in 3.3.

1.74 “Losses” has the meaning set forth in Section 7.2.

1.75 “Marks” has the meaning set forth in Section 2.4(a).

1.76 “Material Adverse Effect” means an event that has a material adverse effect on the business, assets, condition (financial or otherwise) or operations of DT3 and the Business, taken as a whole, other than any event arising out of or relating to (a) any changes in general economic, business, regulatory or political conditions, including national or international hostilities, acts of terror or acts of war, or changes therein (that do not have a materially disproportionate effect on the Business); (b) any changes or conditions generally affecting the industries in which the Business operates (that do not have a materially disproportionate effect on the Business); (c) financial market conditions, including changes in interest rates; (d) any changes in any Applicable Law or Tax laws, rules, or regulations, or interpretations thereof, or any changes in GAAP, or interpretations thereof; (e) the execution of this Agreement or the announcement or consummation of this Agreement or the Transactions; (f) compliance with the terms of or the taking of such action required or contemplated by this Agreement or any Transaction Document; or (g) any action or omission taken upon the written request or with the written consent of Buyer or as required by Applicable Law.

1.77 “Material Contracts” has the meaning set forth in Section 3.9(a).

1.78 “Member Firm License Agreement” means the Software Development and License Agreement dated as of May 13, 2002, as amended, by and between DT3 and Deloitte & Touche Tax Technologies (Proprietary) Limited, a company with limited liability and incorporated in South Africa.

1.79 “Multiple Function Client Contracts” has the meaning set forth in Section 2.2(c)

1.80 “Neutral Firm” has the meaning set forth in Section 2.6(e).

1.81 “No-Action Letter” means a No-Action Letter issued by the Office of the Chief Accountant of the SEC in respect of the Transactions substantially on the terms requested by D&T LLP on behalf of Sellers and their relevant Affiliates.

1.82 “No-Action Relief” has the meaning set forth in Section 6.5(b).

1.83 “Party” or “Parties” has the meaning set forth in the preamble.

1.84 “Permits” has the meaning set forth in Section 3.21.

1.85 “Permitted Liens” means (a) such imperfections of title, easements, pledges, charges and encumbrances, if any, as do not in the aggregate materially detract from the value or materially interfere with the present use of the Business Assets or otherwise materially impair or interfere with the Business; (b) any Lien for Taxes or assessments, charges, or claims of a Governmental or Regulatory Body which are not yet due or which are being contested in good faith by appropriate proceedings diligently prosecuted; (c) any carrier’s, warehousemen’s, mechanic’s, materialman’s, repairman’s, landlord’s or any

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other statutory or inchoate lien or encumbrance incidental to the ordinary conduct of the Business which involves an obligation that is not past due or which is being contested in good faith by appropriate proceedings diligently prosecuted as do not in the aggregate materially detract from the value or materially interfere with the present use of the Business Assets or otherwise materially impair or interfere with the Business; (d) any interest of a Governmental or Regulatory Body in any lawfully made pledge or deposit under workers' compensation, unemployment insurance, or other social security statutes as do not in the aggregate materially detract from the value or materially interfere with the present use of the Business Assets or otherwise materially impair or interfere with the Business; (e) the rights of any customer in and to the Business Assets related to such customer; (f) the interests of licensees with regard to Business Assets licensed by DT3 to third parties; and (g) the interests of licensors and lessors with regard to Business Assets licensed or leased from third parties.

1.86 "Person" means any individual, estate, association, corporation, trust, joint venture, partnership, limited liability company or other entity of every kind and nature.

1.87 "Pre-Signing Request Letter" has the meaning set forth in Section 6.5(b).

1.88 "PT Sale Agreement" means that certain Assignment and Sale Agreement dated as of August ___, 2004 by and between Grant E. Sheppard and DT3.

1.89 "Purchased Contracts" has the meaning set forth in Section 2.2(c).

1.90 "Resolution Period" has the meaning set forth in Section 2.6(e).

1.91 "Retention Bonus" has the meaning set forth in Section 6.22.

1.92 "Retention Pool Amount" has the meaning set forth in Section 6.22.

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

1.94 "Seller" has the meaning set forth in the Preamble.

1.95 "Seller Business Purpose" has the meaning set forth in Section 6.2(b).

1.96 "Seller Indemnified Parties" has the meaning set forth in Section 7.3.

1.97 "Seller's Certificate" has the meaning set forth in Section 5.1(c).

1.98 "Sellers' 401(k) Plan" has the meaning set forth in Section 6.7(h).

1.99 "Sellers' Knowledge" means, with respect to DT3, the actual knowledge of Chester Wood, Dean Stumvoll, Alan Alpert, Robert Grossman, Raymond W. Lombardi, John Welneck, Steven D. Pliskin, Todd Dannenfelser, Jerry Leon Jones, Stanley Miller, Phyllis Creek and, solely for purposes of Section 3.11 and 3.13, Rachel Meyer, and with respect to the TTS Business, the actual knowledge of Chester Wood, Dean Stumvoll, Alan Alpert, Robert Grossman, Raymond W. Lombardi, Todd Dannenfelser, John Welneck, and Phyllis Creek.

1.100 "Service Level Agreement" means the Software Service Level Agreement by and between DT3 and Deloitte Development and dated as of the Closing Date in the form of Exhibit B hereto.

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1.101 “Subcontract Agreement” means the Master Bilateral Subcontract or Agreement by and between Buyer and Deloitte Tax and dated as of the Closing Date in the form of Exhibit C hereto.

1.102 “Subleases” means the subleases for the Leased Premises to be entered into by D&T USA and Buyer substantially in the forms of Exhibits D-1, D-2, D-3, and D-4 hereto, respectively.

1.103 “Target Working Capital” means \$800,000 (negative).

1.104 “Tax” or “Taxes” (and, with correlative meanings “Taxable” or “Taxing”) means, with respect to any Person, all U.S. federal, state, local, provincial, foreign or other taxes, customs, tariffs, imposts, levies, duties, government fees or other like assessments or charges of any kind, including all income, franchise, sales, use, ad valorem, transfer, license, recording, employment (including federal and state income tax withholding, backup withholding, Federal Insurance Contributions Act taxes, Federal Unemployment Tax Act taxes, or other payroll taxes), environmental, excise, severance, stamp, goods and services, occupation, premium, prohibited transaction, property, value-added, net worth, or any other taxes and any interest, penalties and additions imposed with respect to such amounts.

1.105 “Tax Item” means any item of income, gain, loss, deduction or credit, or other attribute that may have the effect of increasing or decreasing any Tax.

1.106 “Tax Return” means all U.S. federal, state, local, provincial and foreign returns, declarations, claims for refunds, forms, statements, reports, schedules, information returns or similar statements or documents, and any amendments thereof (including, without limitation, any related or supporting information or schedule attached thereto) required to be filed with any Taxing Authority in connection with the determination, assessment or collection of any Tax or Taxes.

1.107 “Taxing Authority” means any Governmental or Regulatory Body, or any quasi-governmental or private body, having jurisdiction over the assessment, determination, collection, or other imposition of Taxes.

1.108 “Transaction Documents” means this Agreement, the Bill of Sale, the Assignment Agreement, the Transition Services Agreement, the License Agreement, the Service Level Agreement, the Subleases and the Subcontract Agreement; provided, however, that this definition shall include the Subleases only to the extent consented to by the applicable landlord or sublessor.

1.109 “Transactions” means the transactions contemplated hereunder or under any other Transaction Document.

1.110 “Transferred Employee” has the meaning set forth in Section 6.7(c).

1.111 “Transferred Executive” has the meaning set forth in Section 6.7(b).

1.112 “Transition Services Agreement” has the meaning set forth in Section 2.8(b)(i)(D).

1.113 “TTS Business” has the meaning set forth in Recital B.

1.114 “TTS Employees” has the meaning set forth in Section 3.15(a).

1.115 “TTS Equipment” means all equipment owned by Sellers and used primarily in the TTS Business.

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1.116 “TTS Marketing and Additional Materials” has the meaning set forth in Section 2.2(d).

1.117 “WARN” means the Worker Adjustment and Retraining Notification Act of 1988, as amended or any similar foreign, state or local law, regulation, or ordinance.

1.118 Interpretation. Unless the context clearly otherwise requires, the terms below mean the following:

(a) “Hereof,” “herein,” and “hereinafter” refer to this Agreement as a whole, including without limitation the Exhibits and Schedules hereto.

(b) “Including” means including, without limitation (whether or not so expressed).

(c) References to Articles, Sections, Exhibits, and Schedules mean, respectively, Articles, Sections, Exhibits, and Schedules of this Agreement.

(d) Words denoting the singular include the plural and vice versa.

(e) “It” or “its” or words denoting any gender include all genders.

(f) “\$” or “dollars” means United States dollars.

(g) “Days” means calendar days.

(h) All defined terms in this Agreement shall have the definitions hereunder when used in any certificate or other document made or delivered pursuant to this Agreement, unless otherwise indicated therein.

(i) References in this Agreement to specific laws (such as the Code) or to specific provisions of laws include all rules and regulations promulgated thereunder.

(j) Any statute defined or referred to herein means such statute as from time to time amended, modified, or supplemented, including by succession of comparable successor statutes.

ARTICLE II

SALE AND TRANSFER OF DT3 INTERESTS AND ACQUIRED TTS ASSETS; EXCLUDED ASSETS; ASSUMPTION OF TTS BUSINESS LIABILITIES; CLOSING

2.1 DT3 Interests. On the terms set forth in this Agreement, pursuant to the Bill of Sale, and as of the Closing Date, Sellers shall convey, transfer, assign, sell, and deliver to Buyer or one of its subsidiaries designated in writing to Sellers by Buyer at least two (2) Business Days prior to Closing, and Buyer or such subsidiary shall acquire, accept, and purchase, all of Sellers’ right, title, and interest in and to all of the DT3 Interests free and clear of any Liens other than Permitted Liens.

2.2 Acquired TTS Assets. On the terms set forth in this Agreement, pursuant to the bill of sale in the form of Exhibit E (the “Bill of Sale”), and as of the Closing Date, Deloitte Tax and its relevant Affiliates shall convey, transfer, assign, sell, and deliver to Buyer or one of its subsidiaries designated in writing to Sellers by Buyer at least two (2) Business Days prior to Closing, and Buyer or such subsidiary

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shall acquire, accept, and purchase, all of Deloitte Tax's and such Affiliates' right, title, and interest in and to the following assets, properties, and rights (collectively, the "Acquired TTS Assets"):

(a) TTS Accounts Receivable. All Accounts Receivable for services rendered by the TTS Business prior to the Closing Date relating primarily to the TTS Business as reflected on the Closing Balance Sheet;

(b) Prepaid Expenses. All prepaid expenses relating primarily to the TTS Business as reflected on the Closing Balance Sheet;

(c) Contracts. All of the rights of Deloitte Tax and its Affiliates (other than DT3) from and after the Closing Date under the contracts listed on Schedule 2.2(c) and all other third party contracts entered into after the date hereof, in each case relating primarily to the TTS Business, except to the extent performance of such contracts is completed prior to the Closing; provided, however, that with respect to contracts that relate to the TTS Business and also relate to other businesses of Sellers or their Affiliates ("Multiple Function Client Contracts") as listed on Schedule 2.2(c)(ii), the Parties will enter into a work order under the Subcontract Agreement to address the Parties' respective roles under the applicable client engagements as agreed between the Parties after the date hereof (collectively, the "Purchased Contracts");

(d) Intellectual Property. All Additional Materials and the Intellectual Property owned by Deloitte Tax or its Affiliates that consists of the brochures, booklets, pamphlets, and similar marketing materials that relate primarily to the TTS Business, whether in printed or electronic form, the use of which is subject to Sections 2.4(a) and 6.3 hereof (the "TTS Marketing and Additional Materials");

(e) Work-in-Progress. All work-in-progress of Deloitte Tax relating primarily to the TTS Business to the extent reflected on the Closing Balance Sheet;

(f) Certain Books and Records. All books and records of Deloitte Tax or its Affiliates relating to billing and receivables history, financial records, payroll, human resources (to the extent permitted by Applicable Law), visa and immigration matters, client files and prospects, in each case to the extent relating primarily to the TTS Business and relating to the two-year period prior to the Closing; and

(g) All TTS Equipment.

2.3 Excluded TTS Assets. Buyer is not acquiring hereunder or otherwise any of the following assets, properties, or rights of or related to the TTS Business (the "Excluded TTS Assets"):

(a) Any assets, properties, or rights other than those expressly described in Section 2.2 above;

(b) Without limiting the generality of clause (a) above, any cash or cash equivalents of the TTS Business;

(c) [Intentionally omitted.]; and

(d) The assets, properties, and rights set forth on Schedule 2.3(d).

2.4 Excluded Assets. Notwithstanding anything to the contrary herein, the following assets (together with the Excluded TTS Assets, the "Excluded Assets"), which may be assets of one or more of

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DT3, the TTS Business, Sellers or their Affiliates, shall not constitute assets of DT3 or Business Assets as of the Closing, and Sellers may cause the same to be transferred to one or more Sellers or Sellers' Affiliates at any time to the extent not already so transferred:

(a) Without limiting Section 6.3, any rights, title, or interest in or to any Seller's or its Affiliates' or related entities' names or logos, or any trademarks, trade names or service marks (A) containing any of the "D&T", "Deloitte", "Touche" or "Tohmatsu" names, or any derivatives thereof, or (B) used in the business of any Seller or its Affiliates or related entities other than those used exclusively in the Business, such as CORPTAX® (the "Marks");

(b) Any books or records of a Seller or its Affiliates other than DT3 relating to the Business other than those expressly described in Section 2.2(f) above;

(c) The computer equipment listed on Schedule 2.4(c) used by certain partners, principals, or employees of DT3 or Sellers who will not be employed by DT3, Buyer, or any Affiliate of Buyer upon the Closing; and

(d) Except as expressly set forth in Section 2.2, any assets relating to any business other than the Business.

2.5 TTS Business Liabilities.

(a) TTS Business Assumed Liabilities. On the terms set forth in this Agreement, as of the Closing Date, Buyer shall assume, pursuant to an Assignment and Assumption Agreement substantially in the form of Exhibit F (the "Assignment Agreement"), the following liabilities and obligations (collectively, the "Assumed TTS Liabilities"):

(i) Deloitte Tax's and its Affiliates' obligations from and after the Closing Date pursuant to the Purchased Contracts, including the Multiple Function Client Contracts;

(ii) All current payables, accrued expenses, and other liabilities of Deloitte Tax relating primarily to the TTS Business as reflected on the Closing Balance Sheet; and

(iii) All other liabilities of the TTS Business arising in the ordinary course to the extent set forth on the Closing Balance Sheet.

(b) TTS Business Excluded Liabilities. Buyer is not assuming, and is not obligated or liable for, any liability of Sellers related to the TTS Business not expressly identified in Section 2.5(a) or Section 7.3 (the "Excluded TTS Liabilities"). Without limiting the generality of the foregoing, except to the extent expressly identified in Section 2.5(a) or Section 7.3, Buyer shall not assume any of the following:

(i) any liability or obligation under contracts or other agreements to which any Seller is a party or by or to which it or any of its assets, properties or rights are bound or subject, except for the Purchased Contracts;

(ii) any liability or obligation arising out of a breach by Deloitte Tax of any Purchased Contract occurring before the Closing;

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- (iii) any liability or obligation of Sellers owing to any partner, member, stockholder, subsidiary or Affiliate thereof;
- (iv) any liability or obligation under any indebtedness for borrowed money;
- (v) any liability or obligation arising under or relating to the Excluded TTS Assets;
- (vi) any liability or obligation of Sellers, or any member of any consolidated, affiliated, combined or unitary group of which Sellers are or have been a member, for Taxes;
- (vii) any liabilities or obligations under any Benefit Plan, except as expressly assumed by Buyer pursuant to Section 6.7(e)(iii) and (iv) hereof; and
- (viii) any liabilities or obligations relating to any non-Transferred Executives or non-Transferred Employees.

2.6 Purchase Price. In addition to the assumption of the Assumed TTS Liabilities, in consideration for the purchase of the DT3 Interests and the Acquired TTS Assets, Buyer shall pay Sellers an aggregate amount of sixty million dollars (\$60,000,000) less an amount equal to the Retention Pool Amount (as adjusted hereunder, the "Gross Purchase Price"). If Estimated Closing Working Capital exceeds Target Working Capital, then the Gross Purchase Price shall be increased as of the Closing by the amount of such excess. If Target Working Capital exceeds Estimated Closing Working Capital, then the Gross Purchase Price will be decreased as of the Closing by the amount of such excess.

(a) Closing Payments. At the Closing, Buyer shall pay to Sellers (the "Closing Date Payment") the Gross Purchase Price as adjusted above less an amount equal to 95% of the Estimated Closing Deferred Revenues (the "Deferred Revenues Amount") by wire transfer of immediately available funds to one or more accounts designated by Sellers. The Gross Purchase Price and the Deferred Revenues Amount shall be subject to further adjustment in accordance with Section 2.6(c). The final Gross Purchase Price after adjustment as provided in this Section 2.6 less the final Deferred Revenues Amount after adjustment as provided in this Section 2.6 is the "Adjusted Net Purchase Price".

(b) Closing True-Up Statement. Buyer shall, as soon as reasonably practicable, but in no event later than sixty (60) days after the Closing Date, prepare and deliver to Sellers a statement of its determination of Closing Working Capital and Closing Deferred Revenues (the "Closing True-Up Statement"), setting forth in reasonable detail the basis for such determination, along with its determination of the proposed Adjustments (as defined below). The Closing Working Capital calculation to be included in the Closing True-Up Statement shall be performed in accordance with Schedule 2.6(b). The Closing Deferred Revenues calculation to be included in the Closing True-Up Statement shall be performed in accordance with Schedule 3.10(b).

(c) Adjustment to the Gross Purchase Price and Deferred Revenues Amount. The Gross Purchase Price and the Deferred Revenues Amount shall be adjusted as follows (the amount of each such adjustment, an "Adjustment"):

- (i) If Closing Working Capital as reflected on the Closing True-Up Statement is less than Estimated Closing Working Capital, the Gross Purchase Price shall be reduced by the entire amount of the difference.

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(ii) If Closing Working Capital as reflected on the Closing True-Up Statement is greater than Estimated Closing Working Capital, the Gross Purchase Price shall be increased by the entire amount of the difference.

(iii) If 95% of Closing Deferred Revenues as reflected on the Closing True-Up Statement is less than 95% of Estimated Closing Deferred Revenues, the Deferred Revenues Amount shall be reduced by the entire amount of the difference.

(iv) If 95% of Closing Deferred Revenues as reflected on the Closing True-Up Statement is greater than 95% of Estimated Closing Deferred Revenues, the Deferred Revenues Amount shall be increased by the entire amount of the difference.

(d) Review by Sellers. After receipt of the Closing True-Up Statement, Sellers shall have thirty (30) days to review the Closing True-Up Statement. Unless Sellers deliver written notice to Buyer on or prior to the 30th day after Sellers' receipt of the Closing True-Up Statement specifying in reasonable detail all items disputed by Sellers in good faith and the basis therefor, and Sellers' determination of any Adjustments (a "Dispute Notice"), Sellers shall be deemed to have accepted and agreed to the Closing True-Up Statement and Buyer's determination of any and all Adjustments.

(e) Disputes. If Sellers timely provide a Dispute Notice to Buyer, the representatives of Buyer and Sellers shall, within thirty (30) days following the date of the Dispute Notice (the "Resolution Period"), attempt in good faith to resolve their differences and any resolution by them that is agreed by the Parties in writing shall be final, binding and conclusive. In connection with any such dispute, each Party will cooperate with the other Parties to attempt to resolve such dispute including making available to such other Parties personnel, books and records, material and other information reasonably requested for making determinations as to the dispute and related computations. If at the conclusion of the Resolution Period there are amounts still remaining in dispute ("Disputed Amounts"), then all amounts remaining in dispute shall be submitted for resolution to a recognizable, reputable and impartial certified public accounting firm that is mutually acceptable to Buyer and Sellers (the "Neutral Firm"). If Buyer and Sellers cannot agree upon a Neutral Firm within ten days, a mediator selected by JAMS at the request of the parties shall choose a recognized, reputable, and impartial certified public accounting firm (other than Deloitte & Touche LLP, PricewaterhouseCoopers LLP, Ernst & Young LLP and KPMG LLP) to act as the Neutral Firm. The Neutral Firm shall promptly resolve the amounts remaining in dispute between the Parties and shall, within 30 days of its engagement, deliver its determination of the amounts remaining in dispute, including a determination of any and all Adjustments related thereto, in writing to Buyer and Sellers, which determination shall be final, binding and conclusive. The fees and expenses of the Neutral Firm shall be borne by Buyer and Sellers pro rata, such that Buyer shall be responsible for a percentage of such fees and expenses that is equal to the percentage of the Disputed Amounts that the Neutral Firm determines should be included in Closing Working Capital and/or excluded from Closing Deferred Revenues and Sellers shall be responsible for a percentage of such fees and expenses that is equal to the percentage of the Disputed Amounts that the Neutral Firm determines should not be included in Closing Working Capital and/or included in Closing Deferred Revenues.

(f) Payment of Adjustments. Within thirty (30) days of the earlier to occur of (i) Sellers' acceptance of and agreement with the Closing True-Up Statement pursuant to Section 2.6(d) and (ii) resolution of a dispute pursuant to Section 2.6(e) with respect to the Closing True-Up Statement and Adjustment:

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(A) in the event that an Adjustment is a reduction in the Gross Purchase Price, Sellers shall pay the amount of such Adjustment by wire transfer of immediately available funds to an account designated by Buyer;

(B) in the event that an Adjustment is an increase in the Gross Purchase Price, Buyer shall pay the amount of such Adjustment by wire transfer of immediately available funds to an account designated by Sellers;

(C) in the event that an Adjustment is a reduction in the Deferred Revenues Amount, Buyer shall cause DT3 to pay the amount of such Adjustment by wire transfer of immediately available funds to an account designated by Sellers; and

(D) in the event that an Adjustment is an increase in the Deferred Revenues Amount, Sellers shall pay the amount of such Adjustment by wire transfer of immediately available funds to an account designated by Buyer.

2.7 Allocation of Adjusted Net Purchase Price. The Adjusted Net Purchase Price (plus Assumed Liabilities to the extent properly taken into account under Section 1060 of the Code) will be allocated for tax purposes (the "Allocation") as determined by Sellers in accordance with Schedule 2.7. No portion of the Adjusted Net Purchase Price shall be allocated in respect of the Subleases or the leases or subleases for the Leased Premises related thereto. Sellers shall deliver the Allocation to Buyer within sixty (60) days after the Closing Date. If Buyer believes that any material amount of the Allocation with respect to any "amortizable section 197 intangible" (as such term is defined in Section 197 of the Code) is manifestly unreasonable, it shall so notify Sellers in writing, within thirty (30) days of the receipt of the Allocation, specifying the basis for such belief (the "Allocation Notice"). If Buyer timely provides an Allocation Notice, the representatives of Buyer and Sellers shall attempt in good faith to resolve the disagreement specified in the Allocation Notice, and the resolution reached shall be reflected in a revised Allocation. If the Parties are unable to resolve such disagreement within thirty (30) days following Sellers' receipt of the Allocation Notice, the Parties shall jointly appoint an appraiser to resolve the dispute, the fees of which Appraiser shall be paid one-half by Buyer and one-half by Sellers. The determination of the appraiser shall be reflected in a revised Allocation. The Allocation, as it may be revised in accordance with the preceding provisions of this Section (the "Final Allocation"), will be used by the Parties in preparing all applicable tax returns and shall be binding upon the Parties, and the Parties shall report the transactions contemplated hereunder in accordance with the Final Allocation and shall not take any position or action inconsistent with the Final Allocation. After the Closing Date, Sellers and Buyer shall each complete and file Form 8594 consistent with the Final Allocation. Neither Buyer nor any Seller shall amend the originally filed Form 8594 without the written consent of the other Party, which consent shall not be unreasonably withheld.

2.8 Closing Matters.

(a) Closing. The closing of the sale and purchase of the Acquired TTS Assets and the DT3 Interests and the assumption of the Assumed TTS Liabilities (the "Closing") shall take place at the offices of Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, NY 10036, at a time and date to be specified by the Parties, which shall be no later than the second Business Day after the satisfaction or waiver of the conditions set forth in Article V, or at such other time, date and location as the Parties agree in writing (the "Closing Date").

(b) Payment of Gross Purchase Price; Closing Deliveries.

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- (i) At the Closing, Buyer shall deliver to Sellers:
 - (A) the Closing Date Payment, in accordance with Section 2.6(a);
 - (B) the Bill of Sale, executed by Buyer;
 - (C) the Assignment Agreement, executed by Buyer;
 - (D) the Transition Services Agreement by and among Deloitte Services LP and Buyer in the form attached hereto as Exhibit G (the "Transition Services Agreement"), executed by Buyer;
 - (E) the License Agreement, executed by DT3;
 - (F) the Service Level Agreement, executed by DT3;
 - (G) the Subleases, executed by Buyer;
 - (H) the Subcontract Agreement, executed by Buyer; .
 - (I) Buyer's Certificate, executed by an authorized officer of Buyer; and
 - (J) a certificate as to the incumbency of officers that sign any Transaction Documents on behalf of Buyer, in form and substance reasonably satisfactory to Sellers, executed by the Secretary of Buyer.
- (ii) At the Closing, Sellers shall deliver to Buyer:
 - (A) the Bill of Sale, executed by Sellers and their Affiliates, as applicable;
 - (B) the Assignment Agreement, executed by Sellers and their Affiliates, as applicable;
 - (C) the Transition Services Agreement, executed by Deloitte Services LP;
 - (D) the License Agreement, executed by Deloitte Development;
 - (E) the Service Level Agreement, executed by Deloitte Development;
 - (F) the Subleases, executed by D&T USA;
 - (G) the Subcontract Agreement, executed by Deloitte Tax;
 - (H) the Closing Balance Sheet;
 - (I) a copy of the No-Action Letter;

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(J) each Seller's Certificate, executed by an authorized partner, principal, or other personnel of the relevant Seller; and

(K) a certificate as to the incumbency of partners, principals, or other personnel that sign any Transaction Documents on behalf of a Seller, in form and substance reasonably satisfactory to Buyer, executed by an authorized representative of such Seller.

ARTICLE III

REPRESENTATIONS AND WARRANTIES OF SELLERS

Each Seller represents and warrants to Buyer as follows (it being understood that (i) an item included on a Schedule referenced in any Section or subsection of this Article III shall be deemed to relate to each other Section or subsection of this Article III to the extent that the applicability of such disclosure is reasonably ascertainable and (ii) Schedules may contain items not required to be included on such Schedules and, accordingly, the inclusion of an item in a Schedule shall not mean that such item necessary meets the definition for such Schedule):

3.1 Organization and Authority. Such Seller and each Affiliate of such Seller that is a party to a Transaction Document is duly organized, validly existing, and in good standing under the laws of the State of Delaware, with all necessary power and authority to own its assets, operate the TTS Business, and enter into and perform its obligations under the Transaction Documents to which it is a party. DT3 is a limited liability company duly organized, validly existing and in good standing under the laws of the State of Delaware, with all necessary power and authority to own its assets and operate the DT3 Business. DT3 is duly qualified or licensed to do business and in good standing in each jurisdiction in which the nature of the business conducted by it makes such qualification or licensing necessary, other than where the failure to be so qualified or licensed would not reasonably be expected to have a Material Adverse Effect.

3.2 Authorization. Such Seller and each Affiliate of such Seller that is a party to a Transaction Document has full power and authority to execute and deliver this Agreement and the other Transaction Documents to which it is a party, to consummate the Transactions, and to comply with the terms and conditions hereof and thereof. The execution, delivery, and performance of this Agreement and the other Transaction Documents to which such Seller or its Affiliates is a party have been duly authorized and approved by all necessary proceedings of such Seller or such Affiliates. This Agreement has been duly executed and delivered by such Seller, and each Transaction Document to which such Seller or its Affiliate is a party will be duly executed and delivered by such Seller or such Affiliate as of the Closing, and, assuming the valid execution and delivery of this Agreement and each other Transaction Document by Buyer and each other party thereto (other than such Seller or any of its Affiliates), constitutes the legal, valid, and binding obligations of such Seller and each Affiliate of such Seller that is a party to such Transaction Document, enforceable against it in accordance with its terms, except as enforcement thereof may be limited by bankruptcy, insolvency or other similar laws affecting the enforcement of creditors' rights in general, moratorium laws, or by general principles of equity (the "Enforceability Exception").

3.3 No Conflict or Violation. Except as set forth on Schedule 3.3, the execution, delivery and performance by such Seller of this Agreement and by such Seller or its Affiliates of the other Transaction Documents to which such Seller or any of its Affiliates is a party and the consummation of the Transactions do not (i) violate or conflict with any provision of such Seller's or Affiliate's

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organizational documents; (ii) violate any provision or requirement of any Applicable Law that is applicable to such Seller, such Affiliate, or the Acquired TTS Assets; (iii) violate, result in a breach of, constitute (with due notice or lapse of time or both) a default or cause any obligation, penalty, premium, or right of termination to arise or accrue under any Purchased Contract or Material Contract; or (iv) result in the creation or imposition of any lien, charge, or encumbrance (a "Lien") upon the Acquired TTS Assets, except in the case of clause (ii) or (iii) for those violations, breaches, defaults, obligations, penalties, premium, or rights that would not reasonably be expected to have a Material Adverse Effect.

3.4 No Consents. Except as set forth on Schedule 3.4, the execution, delivery and performance by such Seller of this Agreement and by such Seller or its Affiliates of the other Transaction Documents to which such Seller or any of its Affiliates is a party and the consummation of the Transactions do not require the consent or waiver of any third party or any Governmental or Regulatory Body pursuant to any provision or requirement of Applicable Law applicable to such Seller, Affiliates, or their respective properties.

3.5 Equity Ownership.

(a) The identity of the owners of the DT3 Interests and the percentages of the DT3 Interests that they own are set forth on Schedule 3.5(a). All the issued and outstanding DT3 Interests are duly authorized, validly issued, and fully paid. There are no outstanding securities convertible into or exchangeable for any DT3 Interests or options, warrants, or other rights to purchase or subscribe for any DT3 Interests. Other than the DT3 Interests, there are no outstanding equity interests in DT3.

(b) Upon consummation of the transactions contemplated hereunder, Buyer will own all of the outstanding DT3 Interests, free of any Liens, other than Liens created by Buyer and restrictions on transfer imposed by applicable securities laws.

(c) DT3 does not directly or indirectly own any equity interests in any other Person.

3.6 Title, Condition, and Sufficiency of Assets; Absence of Liens.

(a) DT3, such Seller, and its Affiliates have such title to the Business Assets they own or purport to own and a valid leasehold interest or license in those Business Assets they lease or license as is necessary for the operations of the Business as currently conducted, free and clear of any Liens, except for Permitted Liens.

(b) The Leased Premises constitute all of the real property necessary for the operation of the Business. Schedule 3.6(b) lists all real estate leases and subleases of DT3, such Seller, or its Affiliates relating exclusively to the Business and a brief description of the premises demised thereby. True and complete copies of all leases and subleases relating to the Leased Premises and any amendments thereto have been delivered to Buyer. Each of such leases or subleases is in full force and effect. DT3, such Seller, or its Affiliates have not assigned their interest under any such lease or subleased all or any part of the space demised thereby. To Sellers' Knowledge, (i) D&T USA has not received any notice of a material default under any of such leases or subleases, and (ii) the applicable landlords or sublandlords are not in material default thereunder.

(c) The tangible Business Assets in the aggregate are in adequate operating condition for the purposes for which they are used by DT3, such Seller or its Affiliates in the Business, ordinary wear and tear excepted, except as set forth on Schedule 3.6(c).

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- (d) Schedule 3.6(d) contains a complete and correct list of all TTS Equipment.
- (e) Upon consummation of the Transactions, Buyer will own all of the Acquired TTS Assets, free and clear of any Liens, other than Permitted Liens and Liens created by Buyer.
- (f) Except (i) as set forth on Schedule 3.6(f) and (ii) the subject matter of the Transition Services Agreement and Subleases, the Business Assets comprise all of the properties, assets, rights, and facilities that are necessary for the conduct of the Business in the manner in which it is presently conducted.
- (g) Except (i) as set forth on Schedule 3.6(g) and (ii) the subject matter of the Transition Services Agreement, the Acquired TTS Assets comprise all of the properties, assets, rights and facilities that are necessary for the conduct of the TTS Business in the manner in which it is presently conducted.
- (h) Except as set forth on Schedule 3.6(h), to Sellers' Knowledge, there are no repairs, remediation (including but not limited to asbestos-removal) or other obligations outstanding or anticipated relating to the Leased Premises or other real property in which DT3, such Seller or an Affiliate have any interest, which would in the aggregate materially detract from the value or materially interfere with the present use of the Business Assets or otherwise materially impair or interfere with the Business.

3.7 Financial Statements; Other Financial Information.

- (a) Schedule 3.7(a) contains true and complete copies of audited combined financial statements of the Business for the fiscal year ended May 28, 2005 (the "Financial Statements"). Except as set forth in Schedule 3.7(a), the Financial Statements (i) present fairly in all material respects the financial condition and results of operations of the Business at and as of the date thereof and for the period covered thereby, (ii) were prepared in accordance with GAAP, and (iii) were compiled from and are in accordance with books and records regularly maintained by management of DT3 and Sellers used to prepare the financial statements of the Business in all material respects.
- (b) True and complete copies of the following unaudited internal financial statements (collectively, the "Internal Financial Statements") are attached as Schedule 3.7(b):
 - (i) the unaudited balance sheets of DT3 as of May 28, 2004, May 28, 2005 and April 1, 2006;
 - (ii) the unaudited statements of income of DT3 for the periods ended May 28, 2004, May 28, 2005 and April 1, 2006; and
 - (iii) the unaudited statements of income of the TTS Business for the periods ended May 28, 2004, May 28, 2005 and April 1, 2006.
- (c) Except as set forth on Schedule 3.7(c), the Internal Financial Statements (i) were prepared in accordance with GAAP, (ii) present fairly, in all material respects, the financial condition and results of operations of DT3 or the TTS Business, as the case may be, as of such date or for such period, and (iii) were compiled from and are in accordance with the books of account and records of DT3 and Sellers in all material respects.

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(d) The Internal Financial Statements as of and for the interim period ended April 1, 2006, have been prepared on a consistent basis with the corresponding Financial Statements as of and for the period ended on May 28, 2005, except for normal year end adjustments and items set forth on Schedule 3.7(d).

(e) Except as set forth on Schedule 3.7(e), the Business has no indebtedness or liability, absolute or contingent, known or unknown, that is required to be set forth on the face of a combined balance sheet prepared in accordance with GAAP and that is not shown or provided for on the combined balance sheet of the Business as of May 28, 2005 included on Schedule 3.7(a), other than liabilities as shall have been incurred or accrued in the ordinary course of business since May 28, 2005 consistent with past practice. Except as shown in the combined balance sheet of the Business as of May 28, 2005 included on Schedule 3.7(a), Sellers are not, directly or indirectly, liable upon or with respect to (by discount, repurchase agreements or otherwise), or obliged in any other way to provide funds in respect of, or to guarantee or assume, any debt, obligation or dividend of any person in respect of the Business or the Acquired TTS Assets.

3.8 Absence of Certain Changes or Events.

(a) Except as set forth on Schedule 3.8(a), since May 28, 2005, there has not been:

(i) any material adverse change in the financial condition or operations of the Business, or any event that has had or is reasonably likely to have a Material Adverse Effect, and no factor or condition exists and no event has occurred that would be reasonably likely to result in any such change;

(ii) any material loss, damage, destruction, or other casualty to the Business or Acquired TTS Assets (whether or not insurance awards have been received or guaranteed); or

(iii) any material change in any method of accounting or accounting practice of DT3 or Sellers in respect of the TTS Business.

(b) Since May 28, 2005, the Business has been operated in the ordinary course of business and consistent with past practice and, except as set forth on Schedule 3.8(b), has not:

(i) incurred any material obligation or liability (whether absolute, accrued, contingent or otherwise) relating to the operations of the Business except in the ordinary course of business consistent with past practice;

(ii) failed to discharge or satisfy any Lien or pay or satisfy any obligation or liability (whether absolute, accrued, contingent or otherwise) when due, other than liabilities being contested in good faith and for which adequate reserves have been provided Permitted Liens;

(iii) mortgaged, pledged, or subjected to any Lien any of the Acquired TTS Assets or the assets of DT3, except for Permitted Liens;

(iv) sold or transferred any of its material assets or canceled any material debts or claims or waived any material rights, except in the ordinary course of business consistent with past practice;

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- (v) disposed of any material patents, trademarks or copyrights or any material patent, trademark, or copyright applications used in the operations of the Business;
- (vi) defaulted on any material obligation;
- (vii) entered into any material transaction, except in the ordinary course of business consistent with past practice;
- (viii) written off as uncollectible any Accounts Receivable not reflected in the audited balance sheet of the Business as of May 28, 2005 included on Schedule 3.7(a), except in the ordinary course of business;
- (ix) granted any increase in the compensation or benefits of employees of the Business other than increases not exceeding ten percent (10%) for any individual employee or five percent (5%) for all such employees in the aggregate or entered into any employment or severance agreement or arrangement with any of them;
- (x) made any capital expenditure relating to or additions to property, plant and equipment used in the operations of the Business in excess of \$15,000 other than ordinary repairs and maintenance;
- (xi) laid off any employees;
- (xii) incurred any obligation or liability for the payment of severance benefits; or
- (xiii) entered into any agreement or made any commitment to do any of the foregoing.

3.9 Material Contracts.

- (a) Schedule 3.9 sets forth a list, as of the date of this Agreement, of each of the following contracts of DT3 or the Business, all of which constitute Purchased Contracts (collectively, the "Material Contracts"):
 - (i) each contract or other agreement pursuant to which any Person has granted to DT3 or the Business the right to use or purchase any Intellectual Property and involving the payment of amounts in excess of \$50,000 in any year;
 - (ii) each contract or other agreement pursuant to which any Person has been granted by DT3 or the Business the right to use or purchase any Intellectual Property and involving the payment of amounts in excess of \$75,000 in any year;
 - (iii) each contract for the future acquisition or sale of any assets not in the ordinary course of business;
 - (iv) each contract relating to joint ventures or partnerships that is material to the Business;

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(v) each contract other than purchase orders in the ordinary course of business calling for future aggregate payments to or from the Business in any one year of more than \$50,000 in any one case (or in the aggregate, in the case of any related series of contracts);

(vi) each contract that is material to the Business containing covenants prohibiting or materially limiting the right of the Business to compete in any line of business or prohibiting or restricting its ability to conduct business with any Person or in any geographical area that would bind DT3 or the Business after the Closing;

(vii) each contract or indenture relating to any indebtedness or the mortgaging, pledging or otherwise placing a Lien on any Acquired TTS Assets or any assets of DT3, other than Permitted Liens; and

(viii) each agreement between Sellers or DT3 and any Closing Business Employees.

(b) Sellers have made available to Buyer true and complete copies of all of written Material Contracts. Set forth on Schedule 3.9 is a summary of the material provisions of all oral Material Contracts.

(c) All Material Contracts are valid, binding and in full force and effect, except for the Enforceability Exception and except for such failures to be valid, binding, and enforceable which, individually or in the aggregate, would not be reasonably expected to have a Material Adverse Effect. Except as set forth on Schedule 3.9(c), neither DT3, such Seller, nor, to Sellers' Knowledge, any other party to such Material Contracts, is in material breach or default under any Material Contract.

3.10 Accounts Receivable; Deferred Revenues.

(a) Schedule 3.10(a) contains a list of all account debtors in respect of the Accounts Receivable as of April 1, 2006, the amount of all Accounts Receivable with respect to such account debtors, and the aging thereof, in each case with respect to the Business, which Schedule is true and correct in all material respects. All such Accounts Receivable have arisen in the ordinary course of business from bona fide transactions for products delivered or services rendered.

(b) Set forth on Schedule 3.10(b) is a true and complete statement of the Deferred Revenues of the Business as of April 1, 2006.

3.11 Customers. Schedule 3.11 lists the twenty-five (25) largest customers of DT3 based on gross revenues for the year ended December 31, 2005 as determined on a cash contract basis. Except as set forth on Schedule 3.11, neither Sellers nor DT3 has received any written notice from any such customer that such customer does not intend to renew any existing license it may have with respect to software owned by DT3, and to Sellers' Knowledge, no such customer has expressed an intention to not renew any existing license it may have with respect to software owned by DT3.

3.12 Litigation. Except as set forth on Schedule 3.12, to Sellers' Knowledge, there are no claims, actions, suits, proceedings, labor disputes or investigations of any nature pending or threatened in writing against such Seller which would reasonably be expected to have a Material Adverse Effect. None of the Acquired TTS Assets is subject to any order, writ, judgment, award, injunction or decree of any Governmental or Regulatory Body which would reasonably be expected to have a Material Adverse Effect.

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3.13 Intellectual Property. Except as set forth on Schedule 3.13:

(a) Except for the Marks and the subject matter of the Transition Services Agreement, the Intellectual Property Assets and the TTS Marketing and Additional Materials, together with all Intellectual Property Rights therein, constitutes all Intellectual Property and Intellectual Property Rights necessary for the conduct of the Business as presently conducted. DT3 and Sellers either own all right, title and interest in and to, or have valid licenses to use, all Intellectual Property Assets, TTS Marketing and Additional Materials and Intellectual Property Rights therein, free and clear of any Liens except for Permitted Liens.

(b) To Sellers' Knowledge, no third party is infringing upon or otherwise violating any Intellectual Property Rights of DT3 or any Intellectual Property Rights of any Seller with respect to the TTS Marketing and Additional Materials.

(c) To Sellers' Knowledge, neither the Intellectual Property Assets, the TTS Marketing and Additional Materials, nor the use thereof in the Business as presently conducted, infringes or violates any Intellectual Property Rights of any third party.

(d) Schedule 3.13(d) contains a complete list of all issued patents and pending applications for patents, and applications and registrations for trademarks, copyrights, and domain names, owned by DT3.

(e) Schedule 3.13(e) contains a complete list of the material software products commercially licensed to third parties by DT3 as of the date hereof, except as set forth therein.

(f) There is no claim, suit, action or proceeding pending or, to Sellers' Knowledge, threatened against DT3 or any Seller: (i) alleging any infringement of any third party's Intellectual Property Rights by the Intellectual Property Assets or TTS Marketing and Additional Materials; (ii) challenging such Seller's or DT3's ownership or use of any Intellectual Property Assets or any TTS Marketing and Additional Materials; or (iii) challenging the validity or enforceability of such Seller's or DT3's Intellectual Property Rights in any Intellectual Property Assets or TTS Marketing and Additional Materials.

(g) No Seller has received notice of any claims that DT3's use of any Intellectual Property licensed to DT3 infringes or otherwise violates the Intellectual Property Rights of any Person.

(h) Sellers and DT3 have taken commercially reasonable steps to maintain the confidentiality of the trade secrets of the Business.

(i) To Sellers' Knowledge, neither such Seller nor DT3 has disclosed, or is under any obligation to disclose, the Intellectual Property Assets in source code form, except to parties that have executed written obligations to preserve the confidentiality of such source code or pursuant to source code escrow agreements entered into in the ordinary course of business.

(j) Except as set forth on Schedule 3.13(j), neither DT3 nor any third party on DT3's behalf has intentionally designed any Intellectual Property Assets owned by DT3 (or any portion thereof) to include, and to Sellers' Knowledge, the Intellectual Property Assets do not include, any timer, clock, counter, virus or other limiting design, routine or instructions: (i) which have destructive capabilities; (ii) which will cause such Intellectual Property Assets (or any portion thereof) to become erased, inoperable,

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or otherwise incapable of being used in the manner for which it was designed and/or licensed; (iii) which would render any hardware or software inoperable; or (iv) which would cause data to become damaged or removed. DT3 has reviewed the Intellectual Property Assets using commercially available virus protection software with up-to-date virus definitions for any virus to which any of the preceding clauses (i) through (iv) would apply and has detected no such virus.

(k) The Training Materials (as defined in the License Agreement) are not provided to DT3 customers other than Sellers and their Affiliates.

The representations and warranties contained in this Section 3.13 are Sellers' sole representations and warranties with respect to Intellectual Property matters, and the other representations and warranties shall be construed accordingly. For the avoidance of doubt, except for Section 3.13(c) hereof, none of Sellers or their Affiliates makes any representation or warranty concerning any matter for which Buyer's Affiliate is provided a remedy under Section 33 of the License Agreement, which Section of the License Agreement shall constitute the sole remedy of Buyer and its Affiliates, and the sole obligation of Sellers and their Affiliates, with respect to such matters; it being agreed that Buyer shall have no recourse under this Agreement with respect to the subject matter addressed in Section 33 of the License Agreement.

3.14 Compliance with Law. Other than with respect to compliance with Applicable Laws pertaining to employee benefits, which is the subject of Section 3.16(b), or the environment, which is the subject of Section 3.18, since January 1, 2003, DT3 and such Seller have conducted the Business in compliance with all Applicable Laws that are applicable to the Business, except where the failure to comply would not reasonably be expected to have a Material Adverse Effect.

3.15 Employment Matters.

(a) Schedule 3.15 lists, as of May 2, 2006, all employees (but not partners or principals, if applicable) of (i) DT3 ("DT3 Employees") and (ii) Sellers and their Affiliates who work primarily in the Business ("TTS Employees" and, together with the DT3 Employees, "Business Employees") and the title, department, hire date, and annual cash compensation of each such Business Employee (including salary and bonuses).

(b) No collective bargaining agreement with respect to the Business is currently in effect or being negotiated. None of such Seller, its Affiliates, or DT3 has any obligation to negotiate any such collective bargaining agreement.

(c) No strike or work stoppage has occurred or is occurring or, to Sellers' Knowledge, has been threatened with respect to the Business Employees within twelve months prior to the date hereof.

3.16 Employee Benefits.

(a) Schedule 3.16(a) sets forth a list of all material employee benefit plans and programs maintained by or to which DT3 or such Seller or any of its Affiliates contributes on behalf of any Business Employees or any dependent or beneficiary thereof (each, a "Benefit Plan"). Except as set forth in the last paragraph on Schedule 3.16(a), true and complete copies or summaries of all the Benefit Plans have been provided to Buyer.

(b) DT3, such Seller, and its Affiliates (i) have complied in all material respects with all Applicable Law relating to the Benefit Plans, including but not limited to the Employee Retirement

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Income Security Act of 1974, as amended, and (ii) have administered each Benefit Plan in all material respects in accordance with its terms. Neither DT3, such Seller, nor any Affiliates has made any commitments to materially increase benefits under any Benefit Plan.

(c) DT3, such Seller, and its Affiliates have complied in all material respects with the continuation requirements of Section 4980B of the Code, and the regulations thereunder, applicable to them with respect to any Benefit Plan.

(d) Except as set forth on Schedule 3.16(d), no leased employee (within the meaning of section 414(n) or (o) of the Code) performs any material services for DT3, such Seller, or its Affiliates with respect to the Business.

3.17 Tax Matters. All material Tax Returns required to be filed by DT3, such Seller, or any of its Affiliates in connection with the Business on or before the Closing Date have been or shall be timely filed within the prescribed period or any extension thereof and all Taxes which are due have been or shall be paid within the prescribed period or any extension thereof. Except as set forth on Schedule 3.17, no claims, actions, suits, proceedings, or investigations of any nature are pending or, to Sellers' Knowledge, have been threatened in writing, against or with respect to DT3, such Seller, or any of its Affiliates in respect of any Tax relating to the Business. Except as set forth on Schedule 3.17, (a) there is no outstanding request by or on behalf of DT3 for any extension of time within which to pay any Taxes or file any Tax Returns; (b) there is no waiver or extension of any applicable statute of limitations for the assessment or collection of any Taxes of DT3; (c) DT3 is not a party to any agreement, whether written or unwritten, providing for the allocation or sharing of Taxes, the payment of Taxes, payment for Tax losses, entitlements to refunds or similar Tax matters; (d) no ruling with respect to Taxes has been requested by or on behalf of DT3; and (e) DT3 has withheld and paid all Taxes required to be withheld in connection with any amounts paid or owing to any employee, creditor, independent contractor, or other third party.

3.18 Environmental Matters. To Sellers' Knowledge, DT3, such Seller, and its Affiliates have, since May 28, 2005, conducted and conduct the Business in accordance, with all applicable environmental laws, regulations, rules, statutes, ordinances, orders, decrees and directives and with all permits, licenses, certificates of authorizations, certificates of compliance, attestations, consents, approvals and authorizations granted or otherwise obtained under applicable environmental laws of every jurisdiction in which it has conducted or conducts the Business, except where the failure to so conduct the Business would not reasonably be expected to have a Material Adverse Effect. Neither DT3, such Seller, nor any of its Affiliates has received any written notice of correction, notice of infraction or order with respect to the Business from any Governmental or Regulatory Body that the Business was or is not in material compliance with any applicable environmental laws of any jurisdiction in which it or the Business has been or is conducted.

3.19 Brokers. No broker, finder, investment banker, or other Person is entitled to any brokerage, finder's, or other fee or commission in connection with the Transactions, based upon arrangements made by or on behalf of such Seller or any of its Affiliates.

3.20 Insurance. DT3 is the named insured under a claims made and reported insurance policy with Quanta Specialty Lines Insurance Company covering professional services liability through September 12, 2006 (the "DT3 Professional Services Liability Policy"). Sellers have furnished a true, complete, and accurate copy of the DT3 Professional Services Liability Policy to Buyer. The DT3 Professional Services Liability Policy is the only insurance policy under which DT3 is the only Affiliate of Sellers that is a named insured. The DT3 Professional Services Liability Policy is in full force and

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effect and will not in any way be affected by or terminated or lapsed by reason of the consummation of the transactions contemplated by the Transaction Documents. DT3 is not in material default under the DT3 Professional Services Liability Policy, nor has it received notice of cancellation of the DT3 Professional Services Liability Policy. There is no claim pending under the DT3 Professional Services Liability Policy as to which coverage has been questioned, denied, or disputed by the underwriter thereof.

3.21 Licenses, Permits and Governmental Approvals. Schedule 3.21 sets forth a true and complete list of all material licenses, permits, franchises, authorizations and approvals issued or granted to DT3 or any Seller, in respect of the Business, by any Governmental or Regulatory Body (the "Permits"), and all pending applications therefor. Such list contains a summary description of each such item and, where applicable, specifies the date issued, granted or applied for, the expiration date and the current status thereof. Each Permit has been duly obtained, is valid and in full force and effect, and is not subject to any pending or, to Sellers' Knowledge, threatened administrative or judicial proceeding to revoke, cancel or declare such Permit invalid in any respect. The Permits are sufficient and adequate in all material respects to permit the continued lawful conduct of the Business in the manner now conducted, and none of the operations of the Business are being conducted in a manner that violates in any material respect any of the terms or conditions under which any Permit was granted. Except as set forth on Schedule 3.21, no such Permit will in any way be affected by, or terminate or lapse by reason of, the transactions contemplated by the Transaction Documents.

3.22 Affiliate Transactions. Except as set forth on Schedule 3.22, DT3 is not a party to any agreement or arrangement with any Sellers, any member firm of DTT, or any of their respective Affiliates, including without limitation any agreements or arrangements for the license of Intellectual Property (either to or from DT3) or the purchases or products or provision of services (either to or from DT3).

ARTICLE IV

REPRESENTATIONS AND WARRANTIES OF BUYER

Buyer represents and warrants to Sellers as follows (it being understood that (i) an item included on a Schedule referenced in any Section or subsection of this Article IV shall be deemed to relate to each other Section or subsection of this Article IV to the extent that the applicability of such disclosure is reasonably ascertainable and (ii) Schedules may contain items not required to be included on such Schedules and, accordingly, the inclusion of an item in a Schedule shall not mean that such item necessary meets the definition for such Schedule):

4.1 Organization and Authority. Buyer is a corporation duly organized, validly existing and in good standing under the laws of the State of Delaware, with all necessary power and authority to own its assets, operate its business and enter into and perform its obligations under the Transaction Documents to which it is a party.

4.2 Authorization. Buyer has full power and authority to execute and deliver this Agreement and the other Transaction Documents to which it is a party, to consummate the Transactions and to comply with the terms and conditions hereof and thereof. The execution, delivery and performance of this Agreement and the other Transaction Documents to which Buyer is a party have been duly authorized and approved by all necessary proceedings of Buyer. This Agreement has been duly executed and delivered by Buyer, and each Transaction Document to which Buyer is a party will be duly executed and delivered by Buyer as of the Closing, and, assuming the valid execution and delivery of this

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Agreement by Sellers and each other party thereto (other than any Affiliate of Buyer), constitutes the legal, valid and binding obligations of Buyer enforceable against it in accordance with its terms, subject to the Enforceability Exception.

4.3 No Conflict or Violation. The execution, delivery and performance by Buyer of this Agreement and the other Transaction Documents to which it is a party and the consummation of the Transactions do not (i) violate or conflict with any provision of Buyer's governing documents; (ii) violate any provision or requirement of Applicable Law that is applicable to Buyer or its properties; (iii) violate, result in a breach of, constitute (with due notice or lapse of time or both) a default or cause any obligation, penalty, premium, or right of termination to arise or accrue under any material contract or agreement to which Buyer is a party or by which its properties are bound; or (iv) result in the creation or imposition of any Lien upon any of its properties, except, in the case of clause (ii) or (iii), for those violations, breaches, defaults, obligations, penalties, premium, or rights that would not reasonably be expected to have a material adverse effect on Buyer's ability to consummate the Closing and the Transactions, as applicable.

4.4 No Consents. Except as set forth on Schedule 4.4, the execution, delivery and performance by Buyer of this Agreement and the other Transaction Documents to which it is a party and the consummation of the Transactions do not require the consent of any third party or of any Governmental or Regulatory Body pursuant to any provision or requirement of any Applicable Law that is applicable to Buyer or to its properties.

4.5 Litigation. Except as set forth on Schedule 4.5, there are no claims, actions, suits, proceedings, labor disputes or investigations of any nature pending or, to Buyer's Knowledge, threatened against Buyer, which would reasonably be expected to have a material adverse effect on Buyer's ability to consummate the Closing and the Transactions, as applicable.

4.6 WARN. Buyer has no plans or arrangements that would (a) require any filings to be made or notices to be given prior to or upon the Closing pursuant to WARN or (b) result in any liability to any Seller or its Affiliates under WARN.

4.7 Securities Act. At Closing, Buyer will be an "accredited investor" as that term is defined in Rule 501(a) of Regulation D promulgated by the SEC under the Securities Act of 1933, as amended (the "Securities Act"). Buyer is acquiring the DT3 Interests solely for the purpose of investment and not with a view to, or for sale in connection with, any distribution thereof in violation of the Securities Act or any other applicable securities laws. Buyer acknowledges that the DT3 Interests being acquired by it are not registered under the Securities Act, any applicable state securities law, or any applicable foreign securities laws, and that the DT3 Interests may not be transferred, offered for sale, sold, pledged, hypothecated, or otherwise disposed of except pursuant to the registration provisions of the Securities Act or such applicable securities laws or pursuant to an applicable exemption therefrom and pursuant to state securities laws and regulations, as applicable.

4.8 Availability of Funds. Buyer's obligations hereunder are not subject to any conditions regarding Buyer's ability to obtain financing for the consummation of the Transactions. Buyer has, and as of the Closing will have, cash available sufficient to enable it to perform its obligations hereunder and consummate the Transactions.

4.9 Brokers. Except as set forth on Schedule 4.9, no broker, finder, investment banker, or other Person is entitled to any brokerage, finder's or other fee or commission in connection with the Transactions based upon arrangements made by or on behalf of Buyer.

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ARTICLE V

CONDITIONS PRECEDENT TO CLOSING

5.1 Conditions Precedent to the Obligations of Buyer. Notwithstanding any other provisions of this Agreement, the obligations of Buyer to purchase and pay for the DT3 Interests and the Acquired TTS Assets and to consummate the other Transactions are subject to the fulfillment on or prior to the Closing of the following conditions, any one or more of which may be waived by Buyer in its sole discretion to the extent permitted by law:

(a) The representations and warranties of each Seller contained herein, as supplemented by the supplemental disclosure schedule contemplated in Section 6.20, shall be true and correct on and as of the Closing Date with the same effect as if such representations and warranties had been made on and as of the Closing Date (except for representations and warranties which are as of a particular date, which shall be true and correct as of such date), except where the failure of such representations and warranties to be true and correct on and as of the Closing Date or such particular date in the aggregate would not reasonably be expected to have a Material Adverse Effect.

(b) Each Seller shall have performed or complied in all material respects with all obligations and covenants required by this Agreement to be performed or complied with by such Seller at or prior to the Closing.

(c) Each Seller shall have delivered to Buyer a certificate, dated the Closing Date, in form and substance reasonably satisfactory to Buyer and signed by an authorized partner or principal of such Seller, confirming the matters set forth in Sections 5.1(a) and 5.1(b) (each, a "Seller's Certificate").

(d) Sellers shall have delivered to Buyer all documents and other items referred to in Section 2.8(b)(ii).

(e) No proceeding challenging this Agreement or the Transactions or seeking to prohibit, alter or prevent the Closing shall have been instituted by any Person before any Governmental or Regulatory Body and be pending, except as would not reasonably be expected to result in material liability to Buyer or DT3.

(f) No provision of any Applicable Law and no injunction or decree shall prohibit the consummation of the Closing.

(g) Intentionally omitted.

(h) The No-Action Letter shall have been issued to D&T LLP, which No-Action Letter shall not place any conditions or restrictions on Buyer or any of the portfolio companies of Buyer or its Affiliates following the Closing that are materially more restrictive to Buyer or any such portfolio company than those embodied in the Pre-Signing Request Letter.

(i) All other consents, waivers, approvals, authorizations, filings, and notices of any Governmental or Regulatory Body or other third party set forth on Schedule 5.1(i) shall have been obtained or delivered.

(j) Intentionally omitted.

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(k) Since the date hereof, there shall have been no change in the Business and no occurrence of any events, set of circumstances or conditions that has had or is reasonably likely to result in a Material Adverse Effect.

(l) Appropriate resignations and separation arrangements for the Transferred Executives that are to be effective as of the Closing Date shall have been completed and executed.

(m) At least three of the individuals listed on Schedule 5.1(m), Part I, hereto shall have become Transferred Executives.

(n) At least thirty five (35) of the individuals listed on Schedule 5.1(n) hereto shall have become Transferred Employees.

(o) Sellers shall have delivered an opinion of Kramer Levin Naftalis & Frankel LLP substantially in the form of Exhibit H hereto.

5.2 Conditions Precedent to the Obligations of Sellers. The obligations of Sellers to sell the DT3 Interests and the Acquired TTS Assets and to consummate the other Transactions are subject to the fulfillment on or prior to the Closing of the following conditions, any one or more of which may be waived by Sellers:

(a) The representations and warranties of Buyer contained herein shall be true and correct on and as of the Closing Date with the same effect as if such representations and warranties had been made on and as of the Closing Date (except for representations and warranties which are as of a particular date, which shall be true and correct as of such date), except where the failure of such representations and warranties to be true and correct on and as of the Closing Date or such particular date in the aggregate would not reasonably be expected to have a material adverse effect on Buyer's ability to consummate the Closing and the Transactions.

(b) Buyer shall have performed or complied in all material respects with all obligations and covenants required by this Agreement to be performed or complied with by Buyer at or prior to the Closing.

(c) Buyer shall have delivered to Sellers a certificate, dated the Closing Date, in form and substance reasonably satisfactory to Sellers and signed by an authorized officer of Buyer, confirming the matters set forth in Sections 5.2(a) and 5.2(b) ("Buyer's Certificate").

(d) Buyer shall have delivered to Sellers all documents and other items referred to in Section 2.8(b)(i).

(e) No proceeding challenging this Agreement or the Transactions or seeking to prohibit, alter or prevent the Closing shall have been instituted by any Person before any Governmental or Regulatory Body and be pending, except as would not reasonably be expected to have a material adverse effect on Buyer's ability to consummate the Closing and the Transactions and would not reasonably be expected to result in material liability to Sellers or their Affiliates.

(f) No provision of any Applicable Law and no injunction or decree shall prohibit the consummation of the Closing.

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(g) Appropriate resignations and separation arrangements for the Transferred Executives that are to be effective as of the Closing Date shall have been completed and executed.

(h) Intentionally omitted.

(i) The No-Action Letter shall have been issued to D&T LLP.

(j) Intentionally omitted.

(k) All other consents, waivers, approvals, authorizations, filings, and notices of any Governmental or Regulatory Body or other third party set forth on Schedule 5.1(i) shall have been obtained or delivered.

(l) Buyer shall have delivered an opinion of Willkie Farr & Gallagher LLP substantially in the form of Exhibit I hereto.

ARTICLE VI

CERTAIN UNDERSTANDINGS AND AGREEMENTS OF THE PARTIES

6.1 Conduct of Business.

(a) From the date hereof and until the earlier of the Closing Date or the termination of this Agreement pursuant to Article VIII, DT3 and Sellers that conduct the Business shall conduct the Business in the ordinary course consistent with past practice. Without the prior written consent of Buyer, between the date hereof and the Closing Date, Sellers, with respect to the Business shall not, and shall cause DT3 not to, except as required or expressly permitted pursuant to the terms hereof:

(i) make any material change in the conduct of the Business or enter into any material transaction;

(ii) make any sale, assignment, transfer, abandonment or other conveyance of the Business Assets or any part thereof, except transactions pursuant to existing contracts set forth in the Schedules hereto and dispositions of worn-out or obsolete equipment for fair or reasonable value;

(iii) subject any of the Business Assets, or any part thereof, to any Lien or suffer such to exist other than such Liens as may arise in the ordinary course of business consistent with past practice by operation of law and that will not, individually or in the aggregate, have a Material Adverse Effect or interfere materially with the use, operation, enjoyment or marketability of any of the Business Assets;

(iv) enter into any new (or amend any existing) employment, severance or consulting agreement, grant any general increase in the compensation of officers or employees (including any such increase pursuant to any Plan), grant any increase in the compensation payable or to become payable to any employee, except in accordance with pre-existing contractual provisions or consistent with past practice, or hire any new employees in respect of the Business; except that the hiring of employees for the positions listed on Schedule 6.1(a)(iv) hereto or any comparable

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positions shall be deemed, without limitation, to be in the ordinary course consistent with past practice;

(v) make or commit to make any capital expenditure in excess of fifteen thousand dollars (\$15,000), excluding the purchase of computer hardware and software related to new client engagements or the development or purchase of other Intellectual Property in the ordinary course of business consistent with past practice, except that any commitments for capital expenditures relating to computer hardware, software, or other Intellectual Property shall not exceed \$25,000 in the aggregate if the same will not be paid prior to the Closing;

(vi) pay, lend, or advance any amount to, or sell, transfer or lease any properties or assets to, or enter into any agreement or arrangement with, any of its Affiliates other than in the ordinary course of business consistent with past practice;

(vii) fail to keep in full force and effect insurance comparable in amount and scope of coverage maintained in respect of the Business;

(viii) take any other action that would cause any of the representations and warranties made by it in the Transaction Documents not to remain true and correct except as otherwise permitted by this Section 6.1 and except for events or actions described in Section 6.20 subject to the limitations set forth therein;

(ix) make any change in any method of accounting or accounting principle, method, estimate or practice except for any such change required by reason of a concurrent change in GAAP or write down the value of any inventory or write off as uncollectible any accounts receivable other than in the ordinary course of business consistent with past practice;

(x) except as set forth on Schedule 6.1(a)(x), make or change any Tax election, change any annual Tax accounting period, adopt or change any method of Tax accounting, file any amended Tax Return, enter into any closing agreement relating to Taxes, settle any Tax claim or assessment, surrender any right to claim a Tax refund, or consent to any extension or waiver of the limitations period applicable to any Tax claim or assessment, in each case relating to DT3 or the Business;

(xi) settle, release or forgive any claim or litigation or waive any right;

(xii) make, enter into, modify, amend in any material respect or terminate any Material Contract; or

(xiii) commit to do any of the foregoing.

(b) From and after the date hereof and until the Closing Date, Sellers shall, and shall cause DT3 to:

(i) continue to maintain, in all material respects, the Business Assets in accordance with present practice in a condition suitable for their current use;

(ii) file, when due or required, federal, state, foreign and other tax returns and other reports required to be filed and pay when due all taxes, assessments, fees and other charges

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lawfully levied or assessed against them, unless the validity thereof is contested in good faith and by appropriate proceedings diligently conducted;

(iii) continue to conduct the Business in the ordinary course of business consistent with past practice;

(iv) keep the books of account, records and files in the ordinary course of business and in accordance with existing practice; and

(v) continue to maintain existing business relationships with suppliers and customers of the Business other than relationships not economically beneficial to the Business.

(c) Notwithstanding the foregoing, Sellers and DT3 may execute, deliver, and perform the Member Firm License Agreement and take any other action that (i) would not materially adversely impact the Business or the Business Assets, (ii) would not result in the creation of any liability or obligation binding upon Buyer following the Closing Date (other than the Assumed TTS Liabilities or any liability of the Business arising in the ordinary course), (iii) is reasonably necessary in connection with the Transactions, (iv) is required by Applicable Law, (v) is contemplated under this Agreement or (vi) is approved in writing by Buyer.

6.2 Access to Information.

(a) At any time prior to the Closing Date, Buyer shall be entitled, through its employees and representatives, to enter upon and make such reasonable investigation of the assets, properties, business and operations of DT3, Sellers, and their Affiliates to the extent they relate to the Business, and such examination of the books and records, financial condition and operations of the Business as Buyer may reasonably request and to discuss the affairs, finances and accounts of the Business with the principals, partners and key employees of the Business, which discussions shall be limited to such individuals who have knowledge of the transactions contemplated hereby until Sellers announce such transactions to all principals, partners, and key employees of the Business. Any such investigation and examination shall be conducted at reasonable times upon reasonable prior notice to Sellers and under reasonable circumstances; provided, however, that such investigation shall not unreasonably interfere with the business operations of DT3, Sellers, their Affiliates, or the Business. Any review of software or source code shall be coordinated with, and conducted under the supervision of, Sellers.

(b) Sellers and their Affiliates shall have the right to retain copies of books, records, and/or information in their possession related to the Business (i) to comply with Applicable Law, (ii) to perform their obligations or exercise their rights with respect to the operation of the Business prior to the Closing Date, in connection with concluding their involvement in the Business, or in connection with the performance of any of their obligations hereunder or under the other Transaction Documents, (iii) in connection with any litigation, audit, or regulatory review relating to the operation of the Business or Sellers or their Affiliates prior to the Closing Date, or (iv) for purposes of any review or audit by or on behalf of Sellers in connection with the Closing True-Up Statement and the proposed Adjustments thereunder pursuant to Section 2.6 hereof (each of clauses (i), (ii), (iii), and (iv) a "Seller Business Purpose"). After the Closing Date, Sellers, their Affiliates, and their respective authorized agents, representatives, and regulators shall have reasonable access for a period of six years following the Closing Date to the books, records, and other documents of the Business in existence on the Closing Date as are transferred with the Business in connection with the Transactions and personnel of the Business during regular business hours, and Sellers and their Affiliates may, at their own expense, make such copies of

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such books, records, and documents solely for a Seller Business Purpose. All such books, records, and documents shall be maintained by Buyer for any longer period required by Applicable Law. Any such investigation and examination shall be conducted at reasonable times upon reasonable prior notice to Buyer and under reasonable circumstances; provided, however, that such investigation shall not unreasonably interfere with the business operations of DT3, Buyer, their Affiliates, or the Business.

6.3 Use of Certain Names.

(a) Buyer acknowledges that it has not purchased any right to use the Marks, and such Marks are Excluded Assets. Neither Buyer nor any of its Affiliates shall use any such Marks in connection with the Business or otherwise. Upon the Closing, Buyer shall cause the name of DT3 to be changed to another name that does not include any Mark and shall file such amendments and other documents with the Secretary of State of the State of Delaware and such other Governmental or Regulatory Bodies as are necessary to effect such change.

(b) Upon the Closing, Sellers shall cease to use the trademark CORPTAX and all other trademarks and trade names identified on Schedule 3.13(d), except in connection with Sellers' rights granted under the License Agreement.

(c) Notwithstanding the foregoing, but subject to Section 6.12, (a) Buyer may make references to Sellers in identifying the entity with whom persons associated with the Business were formerly associated, and (b) Buyer and its Affiliates may make the factual statements set forth on Schedule 6.3(c) in the following contexts: oral communications with actual or potential clients or employees or written communications with such persons limited to individually addressed letters, e-mail messages, presentations and proposals and internal communications to employees, in each case so long as (i) such statement remains factually correct at the time made; (ii) such statement is presented as a statement of fact in text and neither the presentation nor the context of the statement lends prominence to the name of any Seller or any of its Affiliates (by highlighting, placement in a headline, or otherwise) over the general textual presentation in which it appears; (iii) the statements indicated with an asterisk on Schedule 6.3(c) are accompanied by equally prominent recitation of the disclaimer set forth on such Schedule, (iv) such presentation makes clear that the Business is no longer affiliated with Sellers and their Affiliates; and (v) no such statement shall use the name of any Seller or any of their Affiliates as a trademark, trade name or service mark. Buyer may request the prior written consent of Sellers for the following, such consent not to be unreasonably withheld: (x) use of the factual statements contained on Schedule 6.3(c) in a context other than described above; (y) references to the name of one or more Sellers in print, broadcast, or internet advertising; or (z) use of the name of one or more Sellers in documents relating to financings or the offering of securities. Any such request shall include a reasonably detailed description of the proposed use, the context in which it is proposed to appear, and other information that Buyer deems relevant or that Sellers may request. Sellers shall supply to the Business prior to the Closing new letterhead, business cards, signage, and similar items that do not use the Marks on a basis agreed upon by the Parties in writing. At the Closing, Buyer will reimburse Sellers for reasonable out-of-pocket expenses incurred in supplying such new letterhead, business cards, signage, and similar items.

6.4 No Affiliation. None of Buyer or its Affiliates or their respective officers, directors, personnel, employees, agents, or Affiliates shall: (i) hold itself, himself or herself out as partners, principals, employees, personnel, agents or associates of any Seller or any of its Affiliates or (ii) represent to any third party that any partnership, joint venture, association, fiduciary relationship or agency relationship exists with any Seller or any of its Affiliates; in each case, including, without limitation, in connection with the Transactions.

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6.5 Cooperation in Connection with Obtaining Consents and to Fulfill Closing Conditions Generally; Certain Consents.

(a) Subject to Section 6.5(b), Sellers and their respective Affiliates, on the one hand, and Buyer and its respective Affiliates, on the other, shall each cooperate with the other and use reasonable efforts to promptly (i) take or cause to be taken all necessary actions, and do or cause to be done all things, necessary, proper or advisable under this Agreement and Applicable Law to consummate and make effective the Closing and the Transactions as soon as practicable, including, without limitation, preparing and filing promptly and fully all documentation to effect all necessary filings, notices, petitions, statements, registrations, submissions of information, applications and other documents (including, without limitation, any required filings under any applicable antitrust, competition, or trade regulation law, regulation, or statute, or any amendments to any thereof, and obtaining the consent or waiver of clients of the Business that are the subject of the Multiple Function Client Contracts to the arrangements contemplated in the Subcontract Agreement, to the extent applicable) and (ii) obtain all approvals, consents, registrations, permits, authorizations, and other confirmations required to be obtained from any third party necessary to consummate the Closing and the Transactions. Subject to Applicable Laws relating to the exchange of information and in addition to Section 6.5(b), Sellers and Buyer shall have the right to review in advance, and to the extent practicable each will consult the other on, all the information relating to Sellers and its Affiliates or Buyer and its Affiliates, as the case may be, that appears in any filing made with, or written materials submitted to, any third party and/or any Governmental or Regulatory Body in connection with the Closing and the Transactions.

(b) Notwithstanding any provision of this Agreement to the contrary, this Section 6.5(b) shall apply with respect to obtaining no-action relief pursuant to the No-Action Letter from the SEC or similar relief from any other relevant Governmental or Regulatory Body in relation to the Transactions (the "No-Action Relief"), and Sections 6.5(a), (c) and (d) shall not apply with respect to the No-Action Relief. Sellers shall exclusively manage and conduct the process of, and make all decisions associated with, seeking to obtain the No-Action Relief. In connection therewith, Buyer shall furnish Sellers with such necessary information and reasonable assistance as Sellers may reasonably request in connection with its or their preparation of necessary filings or submissions of information to the SEC or other relevant Governmental or Regulatory Body. Sellers shall keep Buyer reasonably apprised of material developments in relation to the No-Action Relief. In addition, Sellers shall consult with Buyer to the extent any proposed No-Action Relief would place any conditions or restrictions on Buyer or any of the portfolio companies of Buyer or its Affiliates following the Closing, including without limitation furnishing Buyer with the portion of any request letter for such No-Action Relief prepared by Sellers pertaining to such conditions or restrictions. Prior to the execution of this Agreement, Sellers shall have furnished Buyer with a complete copy of the request letter for such No-Action Relief in substantially the form to be submitted to the SEC (the "Pre-Signing Request Letter"). The Parties shall cooperate fully in all actions necessary to procure satisfaction of the conditions in Sections 5.1(h) and 5.2(i) as soon as reasonably practicable after signing of this Agreement, including the provision by all Parties of all information reasonably required to be submitted to the SEC or any other Governmental or Regulatory Body. If the SEC or any other Governmental or Regulatory Body requires a modification of the Transactions or the Transaction Documents as a condition to granting the No-Action Relief, the Parties will use their best efforts to modify the Transactions or the Transaction Documents to give effect to such requirements of the SEC or such other Governmental or Regulatory Body; provided that (i) this sentence shall not affect the condition to Closing in favor of Buyer in Section 5.1(h); and (ii) Sellers will compensate Buyer (on terms consistent with the No-Action Relief) through reasonable means negotiated in good faith for any economic changes to the Transactions or the Transaction Documents that adversely affect Buyer due to the application of this sentence. So long as Sellers use best efforts to obtain the No-

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Action Relief, Buyer agrees that Sellers shall not have any liability whatsoever to Buyer or any other Person arising out of or relating to the failure to obtain the No-Action Relief. Buyer further agrees that no representation, warranty, or covenant of Sellers contained herein or in any other Transaction Document shall be breached or deemed breached as a result of any failure to obtain the No-Action Relief, except as expressly set forth in this Section 6.5(b).

(c) Subject to Section 6.5(b), Buyer and Sellers shall keep the other reasonably apprised of the status of matters relating to the consummation of the Closing and the Transactions and work cooperatively in connection with obtaining all required approvals or consents of any Governmental or Regulatory Body. In that regard, each party shall, without limitation, except as prohibited by any rules, regulations, or standards of the relevant Governmental or Regulatory Body: (i) promptly notify the other of, and if in writing, furnish the other with copies of (or, in the case of material oral communications, advise the other orally of) any communications from or with any Governmental or Regulatory Body with respect to this Agreement or the Transactions, (ii) permit the other to review and discuss in advance, and consider in good faith the views of the other in connection with, any proposed written (or any material proposed oral) communication with any such Governmental or Regulatory Body, (iii) not participate in any meeting with any such Governmental or Regulatory Body unless it consults with the other in advance and to the extent permitted by such Governmental or Regulatory Body gives the other the opportunity to attend and participate thereat, (iv) furnish the other with copies of all correspondence, filings and communications (and memoranda setting forth the substance thereof except to the extent such memoranda are privileged communications) between it and any such Governmental or Regulatory Body with respect to this Agreement or the Transactions, and (v) furnish the other with such necessary information and reasonable assistance as Buyer or Sellers may reasonably request in connection with its or their preparation of necessary filings or submissions of information to any such Governmental or Regulatory Body.

(d) Subject to Sections 6.5(a) and (b), Buyer acknowledges that certain of the consents and waivers set forth on Schedule 6.5(d) may not be obtained. Buyer agrees that Sellers shall not have any liability whatsoever to Buyer or any other Person arising out of or relating to the failure to obtain any such consents or waivers (including, without limitation, any liability arising out of or relating to the failure to obtain any such consent or waiver from, or the exercise of recapture rights by, a lessor or sublessor in connection with any of the Subleases) or, if applicable, because of the transfer or termination of any Purchased Contract or lease or sublease as a result thereof. Sellers shall be responsible for up to \$1,000,000 for the following costs or expenses (and all costs and expenses relating to the matter disclosed in Schedule 3.6(h)): (i) fees or costs incurred in connection with seeking or obtaining the consent of a lessor or sublessor with respect to the Subleases with respect to the Leased Premises to effectuate the Transactions, which may include consent fees, out-of-pocket costs associated with implementing a letter of credit or other security arrangement in favor of the lessor or sublessor and any marginal increase in rent for up to 18 months of the applicable lease or sublease term but shall not include any security deposit or collateral required to be posted directly or indirectly by Buyer or its Affiliates, provided that such fees or costs are approved by Sellers in advance in writing, such approval not to be unreasonably withheld; and (ii) if DT3 is required to vacate any Leased Premises prior to the stated expiration of the applicable lease or sublease but within the first six months after Closing due to the failure to obtain the consent of the applicable lessor or sublessor despite the Parties' commercially reasonable efforts to obtain such consent, (x) the marginal increase in rent, if any, for comparable space in a substantially similar building and location for the duration up to 18 months of the lease or sublease which was terminated early and (y) moving costs reasonably incurred by Buyer, in each case to the extent approved by Sellers in advance in writing, such approval not to be unreasonably withheld. Buyer further agrees that no representation, warranty, or covenant of Sellers contained herein or in any other Transaction Document shall be breached

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or deemed breached as a result of (i) the failure to obtain any such consent or waiver, (ii) the exercise of any such recapture rights by a lessor or sublessor under any real estate lease or sublease, (iii) any such transfer or termination or (iv) any lawsuit, action, proceeding or investigation commenced or threatened by or on behalf of any Person arising out of or relating to the failure to obtain any such consent or waiver, any such recapture right or any such transfer or termination. Any assignment, transfer, or assumption of a Purchased Contract hereunder or under any other Transaction Document where a third party's consent or waiver is required shall be made subject to such consent or waiver being obtained. Notwithstanding anything to the contrary herein, if such consent or waiver with respect to a Purchased Contract is not obtained, the relevant Seller or its Affiliate shall hold such rights in trust for, and for the benefit of, Buyer, and will reasonably cooperate with Buyer in any reasonable arrangement necessary to provide that Buyer shall receive substantially all beneficial interest and benefits in, to and under such Purchased Contract, and Buyer shall perform such Seller's or its Affiliate's obligations under such Purchased Contract and will reasonably cooperate with such Seller or its Affiliate in any reasonable arrangement necessary to provide that such Seller or its Affiliate is not responsible for any obligation or liability in, to and under such Purchased Contract. In the event that, pursuant to a Purchased Contract (x) payment for the account of Buyer is made to such Seller or its Affiliate, such payments shall be forthwith delivered by such Seller or its Affiliate to Buyer; and (y) payment or satisfaction of any liability or obligation is required, such Seller or its Affiliate shall, at the reasonable request of Buyer, pay or satisfy such liability or obligation subject to contemporaneous receipt by such Seller or its Affiliate of reimbursement therefor and any costs or expenses related thereto.

6.6 Cooperation Relating to Litigation. Buyer and Sellers will each fully cooperate in all reasonable respects with the other in the defense or prosecution of any litigation or proceeding already instituted or which may be instituted hereafter against or by any Party or its Affiliates relating to or arising out of the conduct of the Business prior to or after the Closing Date (other than litigation between Buyer and/or its Affiliates or assignees, on the one hand, and any Seller and/or its Affiliates and/or related entities or assignees, on the other hand, arising out of the Transactions). The Party requesting such cooperation shall pay the out-of-pocket expenses (including, without limitation, reasonable legal fees and disbursements) of the Party providing such cooperation and of its Affiliates and their respective officers, directors, partners, principals, employees and agents reasonably incurred in connection with providing such cooperation, but shall not be responsible to reimburse the Party providing such cooperation for such Party's time spent in such cooperation or the salaries or costs of fringe benefits or other similar expenses paid by the Party providing such cooperation to its Affiliates or their respective officers, directors, partners, principals, employees and agents while assisting in the defense or prosecution of any such litigation or proceeding. If there is a conflict between this Section 6.6 and any other Transaction Document, such Transaction Document shall control with respect to the particular matter to which it relates.

6.7 Personnel Matters.

(a) DT3. Effective as of the Closing Date, Buyer shall cause DT3 to continue the employment of (i) each DT3 Employee and (ii) each individual who has become an employee of DT3 between April 28, 2006 and the Closing Date (collectively, the "Closing DT3 Employees"), provided that Closing DT3 Employees shall not include individuals no longer employed by DT3 as of the Closing Date and those individuals listed on Schedule 6.7(a).

(b) Offers of Employment to Partners and Firm Directors of the TTS Business. On a date mutually satisfactory to the Parties prior to the Closing Date, Buyer shall offer employment commencing on the Closing Date to all partners and firm directors of Sellers and their Affiliates associated with the

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TTS Business who are listed on Schedule 5.1(m). Such offer of employment shall be with compensation and benefit levels determined by Buyer in its sole discretion as to which Buyer shall keep Sellers fully informed in writing. Such partners and firm directors to whom Buyer has offered employment and who accept such offer are referred to hereunder as "Transferred Executives." Prior to the Closing Date, Buyer and Sellers will reasonably cooperate to coordinate the transfer of Transferred Executives and the termination of affiliation of the Transferred Executives with Sellers or their Affiliates, including without limitation arranging for all Transferred Executives to execute separation agreements satisfactory to Sellers and such Transferred Executives that will be effective on the Closing Date.

(c) Offers of Employment to TTS Employees. On a date mutually satisfactory to the Parties prior to the Closing Date, Buyer shall offer employment commencing on the Closing Date to (i) all TTS Employees, including those on vacation, pregnancy or parental leave, leave of absence, disability or temporary layoff, and (ii) each individual who has become an employee of any Seller or any of its Affiliates who works primarily in the TTS Business (collectively, the "Closing TTS Employees" and, together with the Closing DT3 Employees, the "Closing Business Employees"), provided that Closing TTS Employees shall not include individuals no longer employed by any Seller as of the Closing Date and those individuals listed on Schedule 6.7(c)(i). The Parties acknowledge that the Closing TTS Employees do not and will not include any partners, principals or firm directors of Sellers or their Affiliates. Such offer of employment shall provide for substantially comparable compensation (including without limitation bonus and incentive compensation) and benefit levels in the aggregate as such Closing TTS Employees' were provided by Sellers or their Affiliates immediately prior to the Closing Date (excluding any compensation or benefits attributable to any defined benefit pension plan or severance policy, plan, agreement or similar arrangement); provided, however, that nothing contained herein shall require Buyer or its Affiliates to establish or maintain any defined benefit pension plan or any severance policy, plan, agreement or arrangement for the benefit of any Transferred Employee. Closing TTS Employees to whom Buyer has offered employment and who accept such offer are referred to hereunder as "Transferred Employees." Prior to the Closing Date, Buyer and Sellers will reasonably cooperate to coordinate the transfer of Transferred Employees and the termination of employment of the Transferred Employees with Sellers or their Affiliates.

(d) Notice and Severance. Each Seller agrees that it shall be responsible for paying any severance benefits provided for in law or under any plan (including, without limitation, any Benefit Plan) or agreement in connection with the termination of a TTS Employee's employment by such Seller at any time prior to the Closing. If any Closing Business Employee's employment with Buyer or an Affiliate of Buyer (including, without limitation, DT3 upon and after the Closing) terminates, or is deemed to terminate by reason of Buyer's failure to offer to employ any Closing Business Employee in accordance with the terms of this Agreement, Buyer shall be responsible for providing any notice and the payment of any severance benefits due to such employee, including, without limitation, any benefits provided for in law or under any plan (including, without limitation, any Benefit Plan) or agreement.

(e) Bonus, Incentive, Benefits and Other Compensation. Each Seller agrees that it or its Affiliates shall be responsible for paying all amounts of salaries, commissions, bonuses, incentive and other cash compensation that are payable or required to be paid to Transferred Executives and Closing TTS Employees in respect of periods prior to the Closing Date to the extent not reflected as liabilities in Closing Working Capital. Buyer agrees that it or its Affiliates shall be responsible for all such amounts that are payable or required to be paid prior to the Closing Date to the extent reflected as liabilities in Closing Working Capital or that are incurred and payable on and after the Closing Date with respect to Transferred Executives and Transferred Employees. Buyer agrees that, on and after the Closing Date, it or its Affiliates shall, with respect to each Transferred Executive, Transferred Employee and Closing DT3

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Employee, (i) include the period of such individual's employment with Sellers and their Affiliates for purposes of (A) determining vesting and benefit accrual under any benefit plan or program of Buyer or its Affiliates (including, without limitation, any short-term disability plan, 401(k) plan, pension plan and severance plan) and (B) determining eligibility under any state or federal medical or pregnancy leave law, educational assistance program of Buyer or its Affiliates, or non-qualified stock option plan of Buyer or its Affiliates; (ii) provide such individual with medical insurance coverage under the applicable plan of Buyer or its Affiliates without regard to any pre-existing medical conditions, except to the extent that any such Transferred Executive, Transferred Employee or Closing DT3 Employee would be excluded from coverage under Sellers' plans due to a preexisting medical condition; (iii) assume under the applicable plan of Buyer or its Affiliates such individual's account balances under any flexible spending benefit plan of Sellers and their Affiliates, provided that if despite Buyer's commercially reasonable efforts Buyer is unable to establish a flexible spending benefit plan in advance of the Closing to which such account balances could be transferred, the Parties will cooperate in good faith and take such actions as are reasonably requested by the other Party to minimize the economic impact on the affected employees with respect to such account balances consistent with Applicable Law and the applicable plan(s); Buyer, on the one hand, and Sellers, on the other hand will each bear 50% of the costs and expenses associated with any mitigation strategy mutually adopted pursuant to the preceding proviso; and (iv) credit such individual under the applicable plan of Buyer or its Affiliates for any accrued and unused vacation or sick days or other paid time off to the extent deemed accrued and unused under the applicable plan of Sellers and their Affiliates.

(f) No Rights Conferred on Personnel. Nothing herein, expressed or implied, shall confer upon any partner, principal, employee or former partner, principal or employee of any Seller or its Affiliates (including, without limitation, Transferred Executives, Transferred Employees, and Closing Business Employees) any rights or remedies (including, without limitation, any right to employment or continued employment for any specified period) of any nature or kind whatsoever, under or by reason of this Agreement. It is expressly agreed that the provisions of this Section 6.7 are not intended to be for the benefit of or otherwise be enforceable by, any third party, including, without limitation, any Transferred Executives, Transferred Employees, or Closing Business Employees.

(g) WARN. Buyer shall make any filings and shall deliver any notices required in connection with the Transactions under WARN so that Sellers and their Affiliates shall have no liability under WARN as a result of the Transactions. Buyer shall be solely responsible for and agrees to indemnify, hold harmless and, at the option of Sellers to defend, Sellers and their Affiliates from and against any liability under WARN or any similar state law to any Closing Business Employee or Transferred Executive who is found to have suffered an "employment loss" under WARN after the Closing, and any and all other liabilities, including reasonable attorneys' fees, arising out of or resulting from any such employment loss or Buyer's failure to employ such employees or serve sufficient notice pursuant to WARN.

(h) 401(k) Plans and Loans. Sellers and Buyer shall cooperate to take whatever reasonable steps are necessary to effect the distribution and direct rollover to Buyer's qualified retirement plan that includes a cash or deferred arrangement under section 401(k) of the Code ("Buyer's 401(k) Plan") of the account balance of each Transferred Executive, Transferred Employee and Closing DT3 Employees in the qualified plan of Sellers or their Affiliates ("Sellers' 401(k) Plan") as soon as administratively practicable following the Closing Date and after such Transferred Executive, Transferred Employee or Closing DT3 Employee elects such a distribution and direct rollover, in accordance with and to the extent permitted by the terms of Sellers' 401(k) Plan, Buyer's 401(k) Plan and applicable law. Sellers and Buyer shall cooperate to effect a plan-to-plan transfer of 401(k) Plan loans under Sellers' 401(k) Plan existing as of

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Closing of the Transferred Executives, Transferred Employees and Closing DT3 Employees, but if such plan-to-plan transfer does not occur within ninety (90) days following the Closing, such 401(k) Plan loans shall be accelerated and due and payable in accordance with the terms of Sellers' 401(k) Plan and applicable law.

6.8 Restrictive Covenants.

(a) Non-Competition. Each Seller agrees that, for a period of five years following the Closing Date (the "Noncompete Period"), without Buyer's prior written consent, it will not, for its own benefit or as an agent for another, engage in the United States in (i) the development and/or licensing of commercial United States income tax preparation software products that directly compete with the products currently licensed or provided by the Business or currently under development by or on behalf of the Business to the extent owned by DT3 upon consummation of the Closing or (ii) installing software products commercially licensed by DT3 to third parties as of the date hereof except pursuant to agreements entered into by any Seller prior to the Closing and identified in a writing delivered by Sellers to Buyer at least two (2) Business Days prior to Closing ("Prohibited Activities"). Each Seller further agrees that, during the Noncompete Period, it will not (x) consent to the conduct by non-United States DTT member firms of the Prohibited Activities or (y) to the actual knowledge of any partner or principal of Deloitte Tax or D&T LLP, assist any non-United States DTT member firms to engage in the Prohibited Activities. Notwithstanding the foregoing, nothing in this Section shall preclude any Seller during the Noncompete Period from: (i) engaging in any business which does not have all of the characteristics described in the first sentence of this Section 6.8(a); (ii) acquiring any Person that includes a business unit or entity engaged in the Prohibited Activities, provided that no more than 25% of the revenue of such acquired Person is attributable to the Prohibited Activities; (iii) owning less than an aggregate of 3% of any class of voting securities of a Person engaged, directly or indirectly in a business that engages in the Prohibited Activities; or (iv) developing, marketing, or licensing products which are for individual income tax compliance or which are provided on an ancillary basis in connection with the provision of services.

(b) No-Hire by Sellers of Transferred Executives. Each Seller agrees that, for a period of eighteen (18) months following the Closing Date, it will not hire any of the Transferred Executives or any partner or firm director constituting Closing DT3 Employees.

(c) Non-Solicitation by Sellers of Transferred Executives and Transferred Employees. Each Seller agrees that, for a period of three (3) years following the Closing Date, it will not solicit the employment of any of the Transferred Executives, Transferred Employees or Closing DT3 Employees, except that this Section 6.8(c) shall not prohibit such Seller from (i) soliciting the employment of such individuals after such individuals have separated or have been separated from the service of Buyer or its Affiliates if such Seller did not induce such separation or (ii) soliciting or recruiting generally in the media.

(d) Non-Solicitation by the Buyer Parties of Certain Partners, Principals, and Employees. Buyer agrees that, for a period of three (3) years following the Closing Date, the Buyer Parties shall not solicit the employment of any partner, principal, or employee associated with the Business who does not become a Transferred Executive, a Transferred Employee or is a Closing DT3 Employee, except that this Section 6.8(d) shall not prohibit a Buyer Party from (i) soliciting the employment of such individuals after such individuals have separated or have been separated from the service of Sellers and their Affiliates if a Buyer Party did not induce such separation or (ii) soliciting or recruiting generally in the media.

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(e) Intentionally Omitted.

(f) Confidential Information.

(i) The terms of the Nondisclosure Agreement between Warburg Pincus LLC and D&T USA effective as of March 18, 2005, as amended (the "Nondisclosure Agreement") are incorporated into this Agreement by reference (except that references to the parties thereto shall be deemed to be references to the parties hereto that are Affiliates of the parties thereto) and shall continue in full force and effect until the Closing, at which time Buyer's confidentiality obligations shall terminate only in respect of that portion of the items in the Nondisclosure Agreement exclusively relating to DT3, the Acquired TTS Assets, and the Business that is the subject of the Transactions other than the Excluded Assets. Except as set forth in the foregoing sentence, all of the provisions of the Nondisclosure Agreement shall continue in full force and effect after the Closing and will survive any termination of this Agreement. Notwithstanding the foregoing, Buyer shall, and shall cause DT3 to continue to, observe any obligation of confidentiality with respect to any Business client existing before the Closing.

(ii) Each Seller agrees, after the Closing Date, that it shall not, and shall not permit any of its personnel to, at any time, make use of, divulge or otherwise disclose, directly or indirectly, any trade secret or other proprietary or confidential information (including, but not limited to, any record or financial information or customer lists) included in the Acquired TTS Assets or constituting part of the DT3 Business, except that this Section 6.8(f) shall not prohibit use of any such information by such Seller (A) in connection with any other business of such Seller or its Affiliates, consistent with past practice, (B) pursuant to the terms of the License Agreement or (C) as is reasonably necessary for financial reporting and accounting matters, including, without limitation, the preparation of tax returns and other reports or filings or enforcement of its rights; and provided further, that this Section 6.8(f) shall not apply to information that (i) is publicly known or available as of the date of this Agreement or thereafter other than as a result of disclosure by such Seller in breach of this Agreement; (ii) is disclosed by such Seller with the prior written authorization of Buyer; (iii) is required to be disclosed by law, rule, regulation, judicial process or applicable professional standards; provided, however, that, to the extent permitted by Applicable Law, such Seller has provided Buyer with prompt written notice of such requirement so that Buyer may seek a protective order or other appropriate remedy, and that, if such protector order or other remedy is not obtained, such Seller furnishes only that portion of the confidential information that is required to be disclosed; (iv) is independently developed by partners, principals, personnel, employees, consultants or agents of such Seller or its Affiliates without use of or reliance upon such information; or (v) is disclosed in connection with any judicial or administrative proceeding involving such Seller, on the one hand, and Buyer, on the other hand, relating to this Agreement and the Transactions.

(g) Enforcement. If this Section 6.8 is more restrictive than permitted by the laws of any jurisdiction in which any Party or its Affiliates seeks enforcement hereof, this Section 6.8 shall be limited to the extent required to permit enforcement under such laws. If any provision of this Section 6.8 shall be deemed to exceed the duration or geographic limitations or scope permitted by Applicable Law, then such provision shall be reformed by a court of competent jurisdiction to the maximum time or geographic limitations or scope, as the case may be, permitted by Applicable Law.

(h) Notice and Cure. If a Party discovers that another Party has breached any obligation under this Section 6.8, the non-breaching Party will notify the breaching Party of such breach and the

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breaching Party will seek to cure such breach as soon as practicable after receipt of such notice (such cure period not to exceed thirty (30) days from the date of receipt of such notice and will not apply in the case of a Party's willful misconduct).

6.9 Acknowledgment Regarding Certain Operations of Sellers and their Affiliates.

Without limiting the restrictive covenants set forth in Section 6.8, Buyer acknowledges that certain operations of Sellers and their respective Affiliates are in a business similar to the TTS Business and may continue to be so after the Closing.

6.10 Further Assurances. At any time after the Closing Date, each Party shall forthwith execute and deliver such further instruments of assignment, transfer, conveyance, endorsement, direction or authorization and other documents as the requesting Party or its counsel may reasonably request in order to perfect title of Buyer and its successors and assigns to the DT3 Interests or the Acquired TTS Assets, perfect title of Sellers, their Affiliates, or their respective successors and assigns to the Excluded Assets, or otherwise to effectuate the purposes of this Agreement.

6.11 Disclaimer.

(a) NO OTHER REPRESENTATIONS. EXCEPT AS EXPRESSLY SET FORTH IN ARTICLE III HEREOF, ALL OF THE DT3 INTERESTS, THE ACQUIRED TTS ASSETS, THE ASSUMED TTS LIABILITIES, AND THE BUSINESS ARE BEING SOLD AND TRANSFERRED TO BUYER "AS IS" AND "WHERE IS" AND ALL REPRESENTATIONS AND WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO WARRANTIES OF MERCHANTABILITY AND FITNESS FOR USE OR A PARTICULAR PURPOSE, ARE EXCLUDED FROM THE SALES AND TRANSFERS HEREUNDER. EXCEPT AS EXPRESSLY SET FORTH IN ARTICLE III HEREOF, NO SELLER OR ANY PERSON ON ITS BEHALF MAKES ANY REPRESENTATIONS OR WARRANTIES OF ANY NATURE WITH RESPECT TO DT3, THE ACQUIRED TTS ASSETS, THE ASSUMED TTS LIABILITIES, OR THE BUSINESS, INCLUDING BUT NOT LIMITED TO THE OVERALL FINANCIAL CONDITION OF THE BUSINESS, LEVEL OF SALES, PROFITABILITY, INCOME, BUDGETS, PROTECTIONS, OR FUTURE PROSPECTS, OR ANY OTHER INFORMATION OR DOCUMENTS MADE AVAILABLE TO BUYER, ITS AFFILIATES, OR THEIR RESPECTIVE REPRESENTATIVES.

(b) Investigation. Without limiting or qualifying any representations or warranties of Sellers contained herein, Buyer acknowledges that it has had sufficient opportunity to inspect, investigate and review DT3, the Acquired TTS Assets, the Assumed TTS Liabilities, the Business and the books and records of each Seller and its Affiliates relating thereto and that such inspection, investigation and review have been completed to Buyer's satisfaction.

6.12 Independence Rules and Regulations. Notwithstanding any provision of this Agreement or any other Transaction Document to the contrary, if performance of or compliance with any agreement or covenant of any Seller under this Agreement or any other Transaction Document is determined in good faith by such Seller or any of its Affiliates to be inconsistent with or in violation of the obligations pursuant to the rules and regulations of any Governmental or Regulatory Body or regulatory or professional entity (including without limitation the SEC, the Public Company Accounting Oversight Board, or the American Institute of Certified Public Accountants) that are applicable to such Seller or any of its Affiliates, such Seller (upon notice to Buyer) shall not be obligated to perform or comply with such agreement or covenant and Buyer shall not be entitled to receive any benefit in connection with such agreement or covenant. The Parties acknowledge and agree that no Seller shall

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incur any liability to Buyer as a result of any failure to so perform or comply pursuant to this Section 6.12.

6.13 Termination of Certain Agreements and Other Actions. Prior to the Closing, Sellers shall have taken or caused their Affiliates to have taken, the actions set forth on Schedule 6.13.

6.14 Exclusivity. During the period from the date hereof through the date on which this Agreement is terminated in accordance with its terms or the Closing, Sellers and their respective partners, principals, and agents shall not directly or indirectly solicit any offers, bids, or indications of interest, or otherwise initiate or engage in any discussions or negotiations with any person or entity (other than the Buyer or its representatives or agents) or otherwise enter into an agreement, understanding or arrangement, in each case, with respect to the sale of the Business or all or substantially all of the assets used therein, nor shall Sellers or any of their respective partners, principals, or agents furnish, or authorize any agent, representative, Affiliate, or employee to furnish, any information concerning this Agreement or the Transactions to any person or entity (other than personnel and advisors of Sellers, their Affiliates, or Governmental or Regulatory Body as required by law or regulation or as coordinated with Buyer) or any non-public information regarding the Business to assist in the evaluation of a potential purchase of the Business or all or substantially all of the assets used therein to any person or entity (other than Buyer or its representatives and agents).

6.15 Affiliate Obligations. Other than with respect to the Transaction Documents to which DT3 is a party, the PT Sale Agreement (subject to the transaction described in Schedule 6.13 with respect to the PT Sale Agreement), accounts receivable and accounts payable set forth on the Closing Balance Sheet, and the items set forth on Schedule 6.15 hereto, Sellers shall, and shall cause DT3 to, take all actions necessary so that, as of the date immediately prior to the Closing Date, no contract or other liability shall exist between DT3 or the TTS Business, on the one hand, and Sellers or any of their Affiliates, on the other hand.

6.16 Certain Matters Relating to Law Firms. Each of the Parties acknowledges and agrees that: (a) each of Kramer Levin Naftalis & Frankel LLP ("Kramer Levin") and Ingram Yuzek Gainen Carroll & Bertolotti, LLP ("Ingram Yuzek") serves and is expected to continue to serve as counsel for Sellers and their Affiliates; and (b) each Party waives any right to challenge as a conflict of interest Kramer Levin's and Ingram Yuzek's respective abilities to serve as counsel to Sellers or any of their Affiliates.

6.17 Relationship between the Parties. The Parties agree that as a result of the transaction contemplated by this Agreement: (i) no Deloitte Entity shall have any equity interest in Buyer; (ii) no Deloitte Entity shall have any corporate governance or management role in Buyer; (iii) no Deloitte Entity shall have any financial interest in Buyer, including with respect to any referral fees, royalty fees, interest payments, debt payments, dividends or other payments, except for payments required to be made under the Transaction Documents or the Member Firm License Agreement; (iv) no Deloitte Entity shall have any revenue or profit sharing relationship with Buyer; (v) no Deloitte Entity, on the one hand, nor Buyer or Buyer Parent, on the other hand, shall have any obligation to refer clients to the other; (vi) no Deloitte Entity shall have any obligation to Buyer or Buyer Parent in connection with any retirement benefits for Transferred Executives, Transferred Employees, or Closing DT3 Employees, and Buyer shall not have any obligation to any Deloitte Entity in connection with any retirement benefits for Transferred Executives, Transferred Employees, or Closing DT3 Employees; and (vii) no Deloitte Entity shall engage in any business development, promotional, marketing or advertising activities with Buyer that does not clearly state that Sellers, on the one hand, and Buyer, on the other hand, are separate firms. For purposes

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of this Section 6.17, the term "Deloitte Entity" means any Seller, DTT, any member firm of DTT, or any Affiliate of any of the foregoing.

6.18 Insurance Coverage. Effective as of the Closing, Sellers shall be added as additional named insureds under the DT3 Professional Services Liability Policy. Buyer shall cause DT3 to renew such policy for successive one-year periods through at least September 12, 2009 or shall purchase tail coverage for such policy through such date, provided that to the extent the cost of such renewal or tail coverage exceeds two hundred percent (200%) of the current cost (as reflected in the Financial Statements of DT3 set forth on Schedule 3.7(a)) of such policy, such excess shall be the sole responsibility of Sellers if Sellers elect to renew such coverage or purchase tail coverage under such circumstances.

6.19 Broker Fees. Buyer shall be solely responsible for any brokerage, finder's, or other fee or commission payable to any party listed on Schedule 4.9.

6.20 Supplemental Disclosure Schedule. For purposes of the condition precedent to Closing set forth in Section 5.1(a), at least two (2) Business Days prior to the Closing, Sellers may deliver to Buyer a supplemental disclosure schedule to reflect updates to the following Schedules due to events or actions occurring between the date hereof and the Closing Date that do not contravene any of the covenants set forth in Section 6.1: Schedule 3.6(d) to reflect acquisitions of TTS Equipment; Schedule 3.8(b)(x) to reflect any capital expenditures or additions made as contemplated thereby; Schedule 3.8(b)(xi) to reflect any lay off of employee(s) in the ordinary course of business for performance-related reasons; Schedule 3.8(b)(xii) to reflect any obligation or liability for the payment of severance benefits, provided such amounts will be paid by Sellers at or prior to Closing or will be reflected in the Closing Working Capital determination if to be paid by Buyer or DT3 after the Closing; and Schedule 3.9(i), (ii) or (v) to reflect contracts or agreement entered into by DT3 or the Business in the ordinary course of business.

6.21 Funded Software Projects. Prior to the Closing, Sellers and Buyer will negotiate in good faith the three statements of work contemplated in the Service Level Agreement, which relate to specific development projects for the Licensed Products to be continued after the Closing by DT3 in accordance with the parameters set forth below:

| <u>Name of Project</u> | <u>Duration</u> | <u>Maximum Sellers' Cost for Project</u> |
|---|--------------------------|--|
| CORPTax ETS Usability Improvements | No longer than 6 months | \$500,000 |
| CORPTax ETS Performance -- GUI(.Net) | No longer than 18 months | \$4.0 million |
| CORPTax ETS Online Review Functionality | No longer than 6 months | \$225,000 |

6.22 Employee Bonuses. (a) Buyer shall provide for the payment of employee bonuses in an aggregate amount of \$700,000 or a greater amount as specified by Sellers to Buyer in writing at least two (2) Business Days prior to Closing (such amount, the "Retention Pool Amount"), of which two-thirds shall be paid on the first anniversary of the Closing Date (the "First Anniversary Retention Bonus") and one-third shall be paid on the eighteenth month anniversary of the Closing Date (the "18th Month Anniversary Retention Bonus" and, together with the First Anniversary Retention Bonus, the "Retention Bonus"), to the individuals and in the amounts set forth on Schedule 6.22 subject to

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the terms of this Section 6.22; provided that, subject to the other provisions of this Section 6.22, in the case of the First Anniversary Retention Bonus and the 18th Month Anniversary Retention Bonus, respectively, such individual must be an employee of Buyer or its Affiliates on such date, respectively. If any individual listed on Schedule 6.22 shall have his or her employment with Buyer or its Affiliates involuntarily terminated, including due to death, before the eighteenth month anniversary of the Closing Date (other than for cause), such individual shall receive his or her then-unpaid amount of the Retention Bonus set forth on Schedule 6.22 upon such termination. If any individual listed on Schedule 6.22 shall have his or her employment with Buyer or its Affiliates terminated for cause or shall voluntarily leave the employment of Buyer or its Affiliates, in each case, before the eighteenth month anniversary of the Closing Date, such individual shall forfeit his or her then-unpaid amount of the Retention Bonus set forth on Schedule 6.22 upon such termination or departure and the amount of such forfeited Retention Bonus will be retained by Buyer. Each Retention Bonus payment will be subject to applicable withholdings and deductions and will be paid in a manner consistent with Buyer's or its Affiliates' payroll practices.

(b) At or prior to Closing, Sellers shall pay or cause to be paid bonus amounts payable to the firm directors constituting TTS Employees who will be Transferred Executives and firm directors constituting Closing DT3 Employees in respect of Sellers' fiscal year 2005-06. At or prior to Closing, Sellers shall pay or cause to be paid to the TTS Executives, TTS Employees and Closing DT3 Employees an amount to compensate such individuals for any of the Additional Holiday Days (as such term is defined in Schedule 3.8(b)) that occur after the Closing Date on the same basis as such individuals would be compensated for accrued but unused paid time off under Sellers' policies, subject to applicable withholdings and taxes.

6.23 Subcontract Agreement Work Orders. With respect to Multiple Function Client Contracts existing as of the Closing and client engagements that do not constitute Purchased Contracts but for which TTS Business personnel perform services existing as of the Closing (a list of such client engagements as of the date hereof is identified in Schedule 6.23), the Parties will enter into work orders under the Subcontract Agreement to address the Parties' respective roles under the applicable client engagements as reasonably agreed between the Parties after the date hereof, subject to the parameters set forth on Schedule 6.23; provided that the Buyer and its Affiliates will have no obligation under the Subcontract Agreement or this Section 6.23 to perform services in connection with any such client engagements that do not constitute Purchased Contracts copies of which have not been provided to the Buyer as of the date hereof unless and until Buyer has the reasonable opportunity to review and approve such client engagements in its reasonable discretion.

ARTICLE VII

SURVIVAL; INDEMNIFICATION

7.1 Survival of Representations; Warranties, and Covenants. All representations warranties and covenants contained in this Agreement shall survive the Closing and remain in full force and effect (a) for the applicable statute of limitations with respect to matters covered by Section 3.17 (Tax Matters); (b) for a period of three years following the Closing Date, with respect to matters covered by Section 3.13 (Intellectual Property); (c) for a period of twelve (12) months following the Closing Date, with respect to matters covered by each other representation or warranty contained in this Agreement; and (d) with respect to each covenant or agreement contained in this Agreement, until such covenant or agreement is fully performed. If written notice of a Claim (as defined below) has been given and received before the expiration of the applicable period described in the preceding sentence, the representation and warranty relevant to such Claim shall survive as to such Claim until such Claim has been finally resolved.

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7.2 Indemnification by Deloitte Tax. Subject to the limits set forth in this Article VII, Deloitte Tax and its successors and assigns shall indemnify, defend, reimburse and hold harmless Buyer and its Affiliates and their respective successors and assigns, and the officers, directors, employees, consultants, agents, and representatives of any of them (collectively, the “Buyer Indemnified Parties”), from and against any and all actual claims, losses, damages, liabilities, costs, and expenses (including, without limitation, settlement costs and any reasonable legal, accounting and other expenses for investigating or defending any actions or threatened actions) (“Losses”) reasonably incurred by any such indemnitee, arising out of or in connection with (a) any breach by any Seller of any of its representations or warranties in this Agreement (disregarding any reference to materiality or Material Adverse Effect), (b) any failure by any Seller to perform or comply in any material respect with any covenant or obligation made by any Seller in this Agreement, (c) any Excluded TTS Liability, (d) any of the assets referred to as Excluded Assets in Section 2.4(a), or (e) any Intellectual Property asset owned by DT3 prior to the date hereof but not owned by DT3 as of the date hereof, but, in each case, excluding Losses that actually affected the level of Closing Working Capital or Closing Deferred Revenues as finally determined in accordance with Section 2.6.

7.3 Indemnification by Buyer. Subject to the limits set forth in this Article VII, Buyer and its successors and assigns shall indemnify, defend, reimburse and hold harmless Sellers, their Affiliates and their respective successors and assigns, and the officers, directors, partners, members, managers, principals, employees, consultants, agents, and representatives of any of them (collectively, the “Seller Indemnified Parties”), from and against any and all Losses reasonably incurred by any such indemnitee, arising out of or in connection with (a) any breach by Buyer of any of its representations or warranties in this Agreement (disregarding any reference to materiality or material adverse effect), (b) any failure by Buyer to perform or comply in any material respect with any covenant or obligation made by Buyer in this Agreement, (c) the Assumed TTS Liabilities, (d) any claim or proceeding brought by any Transferred Executive, Transferred Employee or Closing DT3 Employee relating to the period after the Closing, or (e) any liability of the Business arising in the ordinary course unless such liability relates to Losses indemnifiable by Deloitte Tax under Section 7.2.

7.4 Indemnification Procedures.

(a) Notice. Whenever any third party claim shall arise for which indemnification may be sought hereunder (a “Claim”), the Person entitled to indemnification (the “Indemnitee”) shall promptly give notice to the Party obligated to provide indemnity (the “Indemnitor”) with respect to the Claim after the receipt by the Indemnitee of reliable information as to the facts constituting the basis for the Claim; but the failure to timely give such notice shall not relieve the Indemnitor from any obligation under this Agreement, except to the extent, if any, that the Indemnitor is materially prejudiced thereby.

(b) Defense by Indemnitor. Upon receipt of notice from the Indemnitee of a Claim, the Indemnitor shall assume the defense of such Claim by providing counsel, which may be counsel to Indemnitor (such counsel subject to the reasonable approval of the Indemnitee), to defend the Indemnitee against the matter from which the Claim arose, at the Indemnitor’s sole cost, risk, and expense. The Indemnitee shall cooperate in all reasonable respects, at the Indemnitor’s sole cost, risk, and expense, with the Indemnitor in the investigation, trial, defense and any appeal arising from the matter from which the Claim arose; provided, however, that the Indemnitee may (but shall not be obligated to) participate in (but not control) any such investigation, trial, defense and any appeal arising in connection with the Claim at its sole cost, risk and expense. If the Indemnitee elects to so participate, the Indemnitor shall cooperate with the Indemnitee, and the Indemnitor shall deliver to the Indemnitee or its counsel copies of all pleadings and other information within the Indemnitor’s knowledge or possession reasonably requested

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by the Indemnitee or its counsel that is relevant to the defense of such Claim and that will not prejudice the Indemnitor's position, claims or defenses. The Indemnitee and its counsel shall maintain confidentiality with respect to all such information consistent with the conduct of a defense hereunder. The Indemnitor shall have the right to elect to settle any Claim for monetary damages without the Indemnitee's consent only if the settlement includes a complete release of the Indemnitee without any admission of wrongdoing by Indemnitee and without any restrictions on any future actions of Indemnitee. Any other settlement will be subject to the consent of the Indemnitee, which shall not be unreasonably withheld.

(c) Defense by Indemnitee. If the Indemnitor fails to assume the defense of any Claim in accordance with the terms of Section 7.4(b), or if the Indemnitor has, in the Indemnitee's reasonable judgment upon the advice of counsel, a conflict of interest which prevents representation as provided in Section 7.4(b), the Indemnitee may defend against the subject of the Claim, at the Indemnitor's sole cost, risk, and expense (but limited to all reasonable fees, costs and expenses of one separate counsel and appropriate local counsel for the Indemnitee (or multiple Indemnitees)), in such manner and on such terms as the Indemnitee reasonably deems appropriate, including, without limitation settling the subject of the Claim with the consent of the Indemnitor, which consent shall not be unreasonably withheld. If the Indemnitee defends the subject of a Claim in accordance with this Section, the Indemnitor shall cooperate with the Indemnitee and its counsel, at the Indemnitor's sole cost, risk and expense, in all reasonable respects. The Indemnitee shall maintain confidentiality with respect to all such information provided by or on behalf of the Indemnitor consistent with the conduct of a defense hereunder.

(d) Exclusive Remedy. Buyer and Sellers acknowledge and agree that, absent fraud, their sole and exclusive remedy with respect to any and all claims relating to this Agreement, the transactions contemplated hereunder, the Acquired TTS Assets, the Assumed TTS Liabilities, and the Business shall be pursuant to the indemnification provisions set forth in this Article VII, regardless of the form of any cause of action, whether in contract, statute, tort (including, without limitation, negligence) or otherwise (except with respect to Buyer's obligation to pay the Gross Purchase Price). In furtherance of the foregoing, each Party hereby waives, to the fullest extent permitted under Applicable Law, any and all rights, claims and causes of action any Seller may have against Buyer, on the one hand, and any and all rights, claims and causes of action Buyer may have against any Seller on the other hand, arising under or based upon any Federal, state, local or foreign statute, law, ordinance, rule or regulation or otherwise (except pursuant to the indemnification provisions set forth in this Article VII).

(e) Limitations Apply. The provisions of Sections 7.4(b) and 7.4(c) and 7.5 shall be subject to the limitations on indemnification set forth in this Article VII.

7.5 Payment. All payments owing under this Article VII will be made promptly as indemnifiable Losses are incurred. If the Indemnitor defends the subject matter of any Claim in accordance with Section 7.4(b) or the Indemnitee proceeds with separate counsel for the Indemnitor's account in accordance with Section 7.4(c), the expenses (including, without limitation, reasonable attorneys' fees) incurred by the Indemnitee shall be paid by the Indemnitor to the extent provided in Sections 7.4(b) and 7.4(c) in advance of the final disposition of such matter as incurred by the Indemnitee, if the Indemnitee undertakes in writing to repay any such advances in the event that it is ultimately determined by a court of competent jurisdiction that the Indemnitee is not entitled to indemnification under the terms of this Agreement or Applicable Law.

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7.6 Limitations.

(a) Deductible; etc. Notwithstanding any provision of this Agreement to the contrary, no Party shall have any obligation to indemnify the Buyer Indemnified Parties or the Seller Indemnified Parties, respectively, under this Article VII or to pay Losses in respect of claims arising under this Agreement in each case pertaining to breaches of representations or warranties hereunder described in Section 7.2(a) or 7.3(a) unless the Buyer Indemnified Parties or the Seller Indemnified Parties, as applicable, have suffered in the aggregate on a cumulative basis indemnifiable Losses in respect thereof and/or, with respect to the Buyer Indemnified Parties, amounts payable to DT3 under Sections 19(i) or 33 of the License Agreement in excess of two percent (2%) of an amount equal to the Adjusted Net Purchase Price (the "Deductible") at which point only amounts in excess of the Deductible shall be indemnifiable or payable. No Person shall be entitled to indemnification under this Article VII for Losses directly or indirectly caused by a breach by such Person of this Agreement.

(b) Cap. Notwithstanding any provision of this Agreement to the contrary, the aggregate liability of a Party under this Article VII for all claims arising under this Agreement pertaining to breaches of representations or warranties hereunder described in Section 7.2(a) or 7.3(a) shall not exceed in the aggregate on a cumulative basis thirty percent (30%) of an amount equal to the Adjusted Net Purchase Price (the "Cap"); provided, however, that the Cap as it relates to Deloitte Tax and its successors and assigns shall be reduced on a dollar-for-dollar basis for amounts paid to DT3 pursuant to Sections 19(i) or 33 of the License Agreement; and further provided, that the Cap shall not be less than zero.

(c) Exclusions. The limitations set forth in Sections 7.6(a) and 7.6(b) shall not apply to Losses:

(i) With respect to each Seller, its Affiliates, or their respective successors and assigns, or the officers, directors, partners, members, principals, employees, consultants, agents or representatives of any of them, as the Indemnitee arising from the fraud of Buyer under this Agreement.

(ii) With respect to Buyer, its Affiliates, or their respective successors and assigns, or the officers, directors, employees, consultants, agents, or representatives of any of them, as the Indemnitee, arising from the fraud of Sellers under this Agreement.

7.7 Losses Net of Insurance, Etc. Notwithstanding any provision of this Agreement to the contrary, following the Closing:

(a) The amount of any Loss for which indemnification is provided under this Article VII shall be net of any amounts actually recovered under insurance policies in effect and applicable to such Loss.

(b) Any indemnity payments pursuant to this Agreement will be treated for Tax purposes as an adjustment to the Adjusted Net Purchase Price, unless otherwise required by Applicable Law.

(c) Each Party agrees that it will not seek, and is not entitled to, loss of profit, loss of business, special, indirect, punitive, consequential, exemplary, or incidental damages as to any matter under, relating to or arising out of this Agreement, under any form of action whatsoever, whether in contract or otherwise, even if the other Party has been advised of the possibility of such damages.

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(d) Buyer and Sellers shall reasonably cooperate with each other with respect to resolving any claim or liability with respect to which one Party is obligated to indemnify the other Party hereunder and shall make reasonable efforts to mitigate any such Loss.

(e) The indemnities herein are intended solely for the benefit of the Persons expressly identified in this Article VII (and their permitted successors and assigns) and are in no way intended to, nor shall they, constitute an agreement for the benefit of, or be enforceable by, any other Person

(f) Except for Sections 7.7(a) and 7.7(b), the provisions of this Article VII shall not apply to Tax indemnification matters, and indemnification shall not be provided under this Article VII for Taxes (or Losses relating to Taxes), all such matters and any such indemnification being governed by Article VIII.

**ARTICLE VIII
TAX MATTERS**

8.1 Tax Indemnification.

(a) Indemnification by Sellers. Sellers shall indemnify Buyer and its Affiliates and hold them harmless from, against and in respect of, without duplication, (i) any Taxes related to the Acquired TTS Assets or any Taxes of DT3, in each case for or relating to any Taxable period ending on or before the Closing Date and the portion of any Straddle Period (as defined below) ending on the Closing Date (computed in accordance with Section 8.2 below) (each, a “Pre-Closing Tax Period”); provided that Sellers shall not indemnify Buyer or its Affiliates for any such Taxes to the extent they are reflected as a liability on the Closing True-Up Statement; (ii) all liability for reasonable legal fees and expenses incurred in connection with any item described in this Section 8.1(a); and (iii) any Transfer Taxes for which Sellers are responsible under Section 8.5 hereof. Notwithstanding the foregoing, Sellers shall not indemnify and hold harmless Buyer or its Affiliates from any liability for Taxes related to any action taken on or after the Closing Date by Buyer or any of its Affiliates (a “Buyer Tax Act”).

(b) Indemnification by Buyer. Buyer shall, and after the Closing shall cause DT3 to, indemnify Sellers and their Affiliates and hold them harmless from, against and in respect of, without duplication, (i) any Taxes relating to the Acquired TTS Assets or any Taxes of DT3, in each case for or relating to any Taxable period beginning after the Closing Date and the portion of any Straddle Period beginning after the Closing Date (computed in accordance with Section 8.2 below) (each, a “Post-Closing Tax Period”); (ii) all liability to a third party for Taxes relating to a Pre-Closing Tax Period to the extent such Taxes are reflected as a liability on the Closing True-Up Statement; (iii) all liability for reasonable legal fees and expenses incurred in connection with any item described in this Section 8.1(b); and (iv) any Transfer Taxes for which Buyer is responsible under Section 8.5 hereof.

8.2 Closing of Current Taxable Year, Etc.

(a) Closing of Taxable Year. To the extent required or permitted by Applicable Law, the Parties shall elect to close any Taxable year of DT3 as of the end of the Closing Date.

(b) Straddle Periods. In the case of any Taxable period that includes (but does not end on) the Closing Date (a “Straddle Period”), the Taxes of DT3 for the Pre-Closing Tax Period and Post-Closing Tax Period shall be determined based on an interim closing of the books as of the end of the Closing

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Date. Notwithstanding the foregoing, (i) exemptions, allowances, credits, deductions or other Tax Items that must under Applicable Law be calculated on an annual basis and (ii) all real, personal, and other property or similar Taxes attributable to a Taxing Authority fiscal year shall be determined by reference to the relative number of days in the pre-Closing and post-Closing portions of such Straddle Period.

8.3 Tax Returns.

(a) Except as provided in Section 8.5 hereof, each Seller shall prepare, or cause to be prepared in accordance with Applicable Law, and file or cause to be filed, when due, all Tax Returns (other than Straddle Period Tax Returns due after the Closing Date) with respect to Taxes for which such Seller is responsible as described in Section 8.1(a) hereof, including, without limitation, income, franchise, or other similar Tax Returns for DT3 or the Acquired TTS Assets for any Pre-Closing Tax Period (other than Straddle Period Tax Returns due after the Closing Date). Buyer shall and shall cause DT3 to cooperate with, and take any action reasonably requested by, Sellers with respect to the preparation and filing of such Tax Returns.

(b) Except as provided in Section 8.5 hereof, Buyer shall prepare, or cause to be prepared, in accordance with Applicable Law and in consultation with Sellers (in the case of any Straddle Period Tax Return, consistent with past practice for such Tax Return) and file, or cause to be filed, when due, all Tax Returns with respect to DT3 or the Acquired TTS Assets required to be filed other than those described in Section 8.3(a) hereof.

(c) If any Seller, on the one hand, or Buyer or, after the closing, DT3, on the other hand, is obligated under this Agreement to bear the economic burden for any portion of the Tax payable in connection with any Tax Return to be prepared and filed by the other (or an Affiliate of the other), the Person responsible for filing such return (the "Preparer") shall prepare and deliver to the other Person(s) (the "Payor") a copy of such return and any schedules, work papers and other documentation that are relevant to the preparation of the portion of such return for which the Payor is or may be liable hereunder not later than forty-five (45) days prior to the due date for such Tax Return (including applicable extensions) (the "Due Date"). The Preparer shall not file such Tax Return until the earlier of (i) the receipt of written notice from the Payor indicating the Payor's consent thereto, or (ii) one (1) day prior to the Due Date.

(d) The Payor shall have the option of providing to the Preparer, at any time at least ten (10) days prior to the Due Date, written instructions as to how the Payor wants any, or all, of the Tax Items for which it may be liable reflected on such Tax Return. The Preparer shall, in preparing such Tax Return, cause the items for which the Payor is liable hereunder to be reflected in accordance with the Payor's instructions on such Tax Return, unless Payor's instructions are frivolous. If the Payor's instructions with respect to any Tax Return result in an increase in the Tax liability to the Preparer for the Tax payable on such Tax Return or for any other Tax period for which the Preparer is liable, the Payor shall indemnify and hold the Preparer harmless for the lesser of (x) one-half of such increased Tax liability or (y) one-half of the reduction in the Tax liability to the Payor for the Tax payable on such Tax Return or for any other Tax period for which the Payor is liable; provided, however, that Payor shall have no obligation to indemnify Preparer to the extent the instructions correct an error in the preparation of the Tax Return. In the absence of having received instructions from Payor, such items shall be reported in any manner determined by the Preparer.

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8.4 Contest Provisions.

(a) Notification of Contests. Sellers and their Affiliates, on the one hand, and Buyer and its Affiliates, on the other hand (the "Recipient"), shall notify the other party in writing within ten (10) Business Days of receipt by the Recipient of written notice of any pending or threatened audits, adjustments, assessments, examinations or proceedings (whether judicial or administrative) (a "Tax Audit") which may affect the liability for Taxes of such other Parties or may give rise to an indemnification payment under Section 8.1 by such other Party. For purposes of the preceding sentence, Buyer shall notify Sellers of any notice received by Buyer relating to a Tax Audit of DT3 for any Pre-Closing Tax Period. If the Recipient fails to give such notice to the other Parties, or if such notice is not in sufficient detail to notify the other Parties of the nature of the Tax Audit, the Recipient shall not be entitled to indemnification for any Taxes arising in connection with such Tax Audit to the extent such failure to give notice in sufficient detail materially adversely affects the other Parties' right to participate in and contest the Tax Audit.

(b) Which Party Controls.

(i) Sellers' Items. If such Tax Audit solely relates to Taxes for which a Seller is liable in full hereunder, such Seller shall have the right at its expense to control the defense and settlement of such Tax Audit (including, without limitation, selection of counsel, determining whether to pursue or forego any and all administrative appeals, proceedings (whether judicial or administrative), hearings and conferences with any Tax Authority with respect thereto, and may, in its sole discretion, either pay the Tax claimed and sue for a refund where Applicable Law permits such refund suits or contest such Tax Audit in any permissible manner). In no case shall Buyer, DT3, or any of their Affiliates settle or otherwise compromise any Tax Audit referred to in the preceding sentence without the relevant Seller's prior written consent.

(ii) Buyer's Items. If such Tax Audit solely relates to Taxes for which Buyer is liable in full hereunder, Buyer shall have the right at its expense to control the defense and settlement of such Tax Audit (including, without limitation, selection of counsel, determining whether to pursue or forego any and all administrative appeals, proceedings (whether judicial or administrative), hearings and conferences with any Tax Authority with respect thereto, and may, in its sole discretion, either pay the Tax claimed and sue for a refund where Applicable Law permits such refund suits or contest such Tax Audit in any permissible manner). In no case shall any Seller or any of its Affiliates settle or otherwise compromise any Tax Audit referred to in the preceding sentence without Buyer's prior written consent.

(iii) Combined and Mixed Items. If such Tax Audit relates to Taxes for which both Buyer and any Seller are liable hereunder, to the extent possible each Party shall have the right to control the defense and settlement of those Taxes for which it is so liable. If such Tax Audit relates to any Tax that cannot be identified as being a liability of only one Party or cannot be separated from a Tax for which the other Party is liable, the Party which has the greater potential liability (or Sellers, if the greater potential liability cannot be agreed) for those Taxes that cannot be so attributed or separated (or both) shall control the defense and settlement of the Tax Audit, provided that such Party defends the items as reported on the relevant Tax Return.

(iv) Participation Rights. Any Party who does not control a Tax Audit under this Section 8.4(b) may participate at its own expense in the defense of such Tax Audit and employ counsel of its choice at its expense and the Party controlling such Tax Audit under this Section

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8.4(b) shall in good faith keep such Party informed with respect to such Tax Audit and, upon the reasonable request of such Party, shall consult with such Party from time to time regarding the conduct of such Tax Audit.

8.5 Transfer Taxes. Notwithstanding any other provision of this Agreement to the contrary, one-half of all excise, sales, use, transfer (including real property transfer), stamp, documentary, filing, recordation and other similar taxes arising directly or indirectly from the Closing ("Transfer Taxes") shall be paid to the appropriate Tax Authority by Sellers and one-half of such Transfer Taxes shall be paid by Buyer. Notwithstanding Section 8.3 hereof, which shall not apply to Tax Returns relating to Transfer Taxes, any Tax Returns that must be filed in connection with Transfer Taxes shall be prepared and filed when due by the Party primarily responsible for filing such Tax Returns under the Applicable Law imposing such Transfer Taxes; provided that such Tax Returns shall be prepared and filed jointly by Sellers and Buyer if either (i) no Party to this Agreement is or (ii) both Sellers, on the one hand, and Buyer or, after the Closing, DT3, on the other hand, are primarily responsible for filing such Tax Returns under the Applicable Law imposing such Transfer Taxes.

8.6 Certain Post-Closing Settlement Payments and Post-Closing Actions.

(a) Buyer's Claiming, Receiving or Using of Refunds and Overpayments. If Buyer or any of its Affiliates (A) receives any refund of Tax, or (B) utilizes the benefit of any overpayment of Taxes which, in each case (A) and (B), (x) relates to Taxes paid or accrued by any Seller or any of its Affiliates with respect to a Pre-Closing Tax Period, or portion thereof, ending on or before the Closing Date, or (y) is the subject of indemnification by any Seller pursuant to this Agreement, Buyer shall transfer, or cause to be transferred, to such Seller, within ten (10) days of receipt or utilization, the amount of the refund or overpayment in excess of the amount, if any, reflected as an asset on the Closing True-Up Statement (including interest from the date of receipt or utilization at a rate per annum equal to the applicable short-term Federal rate then in effect), received or utilized by Buyer or any of its Affiliates. Buyer agrees to notify the relevant Seller within ten (10) days after the discovery of a right to claim any such refund or overpayment and then again within five (5) days after the receipt of any such refund or utilization of any such overpayment. Buyer agrees to claim any such refund or to utilize any such overpayment as soon as possible and to furnish to the relevant Seller all information, records and assistance necessary to verify the amount of the refund or overpayment. The amount of economic benefit of any refunds, credits or offsets of Taxes of DT3 for any Straddle Period shall be equitably apportioned between Sellers and Buyer based on an interim closing of the books as of the end of the Closing Date, except with respect to items calculated on an annual basis and all real, personal, and other property or similar Taxes, which items shall be apportioned by reference to the number of days in the pre-Closing and post-Closing portions of such Straddle Period.

(b) Seller's Claiming, Receiving or Using of Refunds and Overpayments. If a Seller or any of its Affiliates (A) receives any refund of Tax, or (B) utilizes the benefit of any overpayment of Taxes which, in each case (A) and (B), (x) relates to Taxes paid by Buyer or any of its Affiliates with respect to a Post-Closing Tax Period (including any refund of Tax in a Pre-Closing Tax Period by reason of a carryback from a Post-Closing Tax Period) or (y) is the subject of indemnification by Buyer pursuant to this Agreement, such Seller shall transfer, or cause to be transferred, to Buyer, within ten (10) days of receipt or utilization, the amount of the refund or overpayment to the extent, if any, reflected as an asset on the Closing True-Up Statement (including interest from the date of receipt or utilization at a rate per annum equal to the applicable short-term Federal rate then in effect), received or utilized by any Seller or any of its Affiliates. Each Seller agrees to notify Buyer within ten (10) days after the discovery of a right to claim any such refund or overpayment and then again within five (5) days after the receipt of any such

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refund or utilization of any such overpayment. Each Seller agrees to claim any such refund or to utilize any such overpayment as soon as reasonably possible and to furnish to Buyer all information, records and assistance necessary to verify the amount of the refund or overpayment.

(c) For purposes of this Section 8.6, a Person shall be deemed to utilize a Tax overpayment on the earlier of (i) the date on which such Person would have been required to pay additional Taxes but for the use of such overpayment and (ii) the date such Person would have been entitled to a refund with respect to such overpayment.

(d) Pre-Closing Tax Returns. None of Buyer, DT3, or any of their Affiliates shall amend any Tax Return prepared and filed by Sellers pursuant to Section 8.3(a) hereof, without Sellers' prior written consent, which shall not be unreasonably withheld.

8.7 Mutual Cooperation. Sellers and Buyer will cooperate with each other in paying any Taxes, filing any Tax Return and conducting any Tax Audit (including, without limitation, any judicial or administrative proceeding) contemplated by this Agreement and, except as set forth to the contrary in this Agreement, take such action as the other Party may reasonably request including, without limitation, the following: (a) provide data for the preparation of any Tax Return, including schedules, and make any elections that reasonably may be required by any other Party; (b) provide required documents and data and cooperate in any Tax Audit or investigation of any Tax Return; (c) file protests or otherwise contest any proposed or asserted Tax deficiencies, including filing petitions for redetermination or prosecuting actions for refund in any court, and pursuing the appeal of any such actions; (d) execute Tax Returns or other documents reasonably required by any other Party; (e) provide access to, and comply with reasonable requests for copies of, all Tax Returns, non-privileged books and records, data, documents, work papers, materials and other information relating to the Taxes of DT3 for any Taxable period; (f) make reasonably available to each other, its partners, principals, members, managers, officers, directors, employees and agents for any fact finding, consultation and discussions related to the preparation and filing of any Tax Return, the conduct of any Tax Audit (including, without limitation, any judicial or administrative proceeding), and any other matter with respect to Taxes; (g) execute such powers of attorney as are reasonably requested and required by any Seller or any of such Seller's Affiliates or Buyer or any of Buyer's Affiliates on behalf of, as the case may be, Buyer or any of Buyer's Affiliates or any Seller or any of such Seller's Affiliates to enable the requesting Party to represent the other Parties in a Tax Audit involving a Tax for which the requesting Party is liable under Applicable Law or this Agreement; and (h) provide data requested related to the earnings and profits of DT3 and, solely to the extent they relate to the Business, of Sellers. Sellers and Buyer hereby agree to reimburse each other for reasonable out-of-pocket expenses (excluding partners', principals', or employees' compensation and general corporate overhead and other similar expenses) incurred by the other in connection with satisfying its obligations under this Section 8.7.

8.8 Maintenance of Books and Records. Until the applicable statute of limitations (including periods of waiver) has expired for any Tax Return filed or required to be filed covering the periods up to and including the Closing Date (including any Straddle Periods), each Seller and its Affiliates shall retain all Tax work papers and related materials in its possession and under its control that were used in the preparation of any such Tax Return. Such Seller will notify Buyer sixty (60) days prior to disposing of any Tax records relating to Taxable periods and will deliver to Buyer any such records requested by Buyer.

8.9 Interpretation. To the extent that there is a conflict between any provision of this Article VIII and any other provision of this Agreement that otherwise would be applicable with respect to

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any Taxes, Tax Returns, Tax Audits, Tax indemnification claims or any other matter related to Taxes, the provisions of this Article VIII shall govern.

**ARTICLE IX
TERMINATION**

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

- (a) by mutual written agreement of Sellers and Buyer;
- (b) by either Sellers or Buyer if the other has materially breached its obligations under this Agreement and such breach continues for a period of thirty (30) days after written notice thereof has been given by the non-breaching Party to the breaching Party; or
- (c) by either Sellers or Buyer if the Closing shall not have been consummated on or before the date that is 90 days after the date of this Agreement; provided, however, that the right to terminate this Agreement under this Section 9.1 shall not be available to any Party whose failure to take any action required to fulfill any obligation under this Agreement shall have been the cause of, or shall have resulted in, the failure of the Closing to occur prior to such date. The Party desiring to terminate this Agreement pursuant to this clause (c) shall give notice of such termination to the other Parties.

9.2 Effect of Termination. If this Agreement is terminated as provided in Section 9.1, this Agreement shall forthwith become void and there shall be no liability on the part of any Party to this Agreement; provided that the provisions of Section 6.8(f)(i), this Section 9.2, and Articles VII and X shall survive any termination of this Agreement; and provided further, that nothing in this Agreement shall relieve any Party from liability for willful breach of this Agreement or willful failure to perform its obligations under this Agreement.

**ARTICLE X
MISCELLANEOUS**

10.1 Notices. All notices, requests, demands, consents and other communications hereunder shall be in writing and shall be deemed given: (i) upon personal delivery; (ii) three (3) days after being mailed by certified or registered mail, postage prepaid, return receipt requested; (iii) one (1) business day after being sent via a nationally recognized overnight courier service; or (iv) upon receipt of electronic or other confirmation of transmission if sent via facsimile to the Parties, their successors in interest or their assignees at the following addresses and facsimile numbers, or at such other addresses or facsimile numbers as the Parties may designate by written notice in accordance with this Section 10.1:

If to Sellers: c/o Deloitte & Touche USA LLP
1633 Broadway
New York, New York 10019
Fax: (212) 492-4201
Attn: Office of General Counsel

With a copy to:

Kramer Levin Naftalis & Frankel LLP
1177 Avenue of the Americas

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New York, New York 10036
Fax: (212) 715-8000
Attn: Thomas E. Molner, Esq.

If to Buyer: c/o MLM Information Services, LLC
200 West 57th Street, Suite 203
New York, NY 10019
Fax: (212) 245-5234
Attn: Chief Financial Officer

With a copy to: Warburg Pincus & Co.
466 Lexington Avenue
New York, NY 10017
Fax: (212) 716-5068
Attn: Mark Colodny

and

Willkie Farr & Gallagher LLP
787 Seventh Avenue
New York, NY 10019
Fax: (212) 728-9222
Attn: Steven J. Gartner

10.2 Assignability and Parties in Interest. This Agreement and the rights, interests, and obligations under this Agreement may not be assigned or transferred (whether voluntarily, involuntarily, by operation of law, or otherwise) by any of the Parties without the consent of the other Parties, which consent will not be unreasonably withheld. This Agreement shall inure to the benefit of and be binding upon Buyer and Sellers and their respective permitted successors and assigns. Nothing in this Agreement will confer upon any Person not a party to this Agreement, or the legal representatives of such Person, any rights or remedies of any nature or kind whatsoever under or by reason of this Agreement, except as provided in Article VII.

10.3 Governing Law. This Agreement shall be governed by, and construed in accordance with, the internal laws of the State of New York applicable to agreements made and fully performed within the State of New York.

10.4 Consent to Jurisdiction. In the event of any controversy or claim arising out of or relating to this Agreement or any other Transaction Document or the breach or alleged breach hereof or thereof, each of the Parties hereto irrevocably (i) submits to the exclusive jurisdiction of the courts of the State of New York sitting in New York City, New York or the U.S. District Court for the Southern District of New York, (ii) waives any objection which it may have at any time to the laying of venue of any action or proceeding brought in any such court, and (iii) waives any claim that such action or proceeding has been brought in an inconvenient forum. The Parties agree that sending notice first class postage paid to the address provided in Section 10.1 shall constitute good service for purposes of any proceeding arising out of or relating to this Agreement, any other Transaction Document, or any of the Transactions.

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10.5 WAIVER OF JURY TRIAL. EACH PARTY HEREBY IRREVOCABLY WAIVES TO THE FULLEST EXTENT PERMITTED BY LAW, ALL RIGHTS TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM (WHETHER BASED UPON STATUTE, CONTRACT, TORT (INCLUDING NEGLIGENCE) OR OTHERWISE) ARISING OUT OF OR RELATING TO THIS AGREEMENT, ANY OTHER TRANSACTION DOCUMENT, OR ANY OF THE TRANSACTIONS.

10.6 Facsimile Signature; Counterparts. Facsimile transmission of any signed original document and/or retransmission of any signed facsimile transmission will be deemed the same as delivery of an original. This Agreement may be executed in one or more counterparts, each of which when executed shall be deemed to be an original, but all of which shall constitute but one and the same agreement.

10.7 Publicity. No Party may, nor may it permit its Affiliates to, issue or cause the publication of any press release or other public announcement with respect to this Agreement or the Transactions without the prior consent of the other Party, except that: (i) Buyer and Sellers may each make such communications with their and their respective Affiliates' and related entities' partners, principals, employees, and advisors to the extent necessary to carry out the ordinary conduct of their business and each Party's respective obligations pursuant to this Agreement, (ii) Buyer and any Seller may each make such disclosures as are required by Applicable Law, professional standards or responsibility, court order, or other legal process, provided that, in any such case, the Party proposing to make such disclosure has provided Buyer (if such Seller or its Affiliates are subject to such requirement) or such Seller (if Buyer or its Affiliates are subject to such requirement) with prompt written notice of such requirement so that Buyer or such Seller, as applicable, may seek a protective order or other appropriate remedy, and, if such protective order or other remedy is not obtained, such disclosing Party discloses only that amount of information that is required to be disclosed pursuant to, and in compliance with, such law, rule, regulation, professional standards or responsibility, court order, or legal process, and (iii) Buyer and each Seller may each make, subject to prior consultation and cooperation with the each other, such communications with their and their Affiliates' respective clients, prospective clients, vendors, suppliers and lessors to the extent reasonably necessary to comply with any applicable contractual obligation or to avoid marketplace confusion.

10.8 Entire Agreement. This Agreement, together with the Exhibits and Schedules to this Agreement, the other Transaction Documents, contain the entire agreement among the Parties to this Agreement with respect to the subject matter set forth herein and therein and shall supersede all previous oral or written and all contemporaneous oral negotiations, commitments, and understandings, including without limitation the Nondisclosure Agreement (subject to Section 6.8(f)(i)) and that certain Letter of Intent for Sale of Deloitte Tax LLP's Tax Technology Business Unit dated October 14, 2005 by and among Deloitte Tax, D&T Acquisition, D&T USA, and Buyer.

10.9 Modifications, Amendments and Waivers. No amendment of this Agreement will be effective unless in writing signed by the Parties to this Agreement. The Parties to this Agreement shall not be deemed to have waived any of their respective rights hereunder unless such waiver is in writing and signed by the Party against whom it is to be enforced. No delay or omission on the part of a Party in exercising its rights under this Agreement shall operate as a waiver of such right or any other right. A waiver on one occasion shall not be construed as a bar to, or waiver of, that right or any other right or remedy on a future occasion.

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10.10 Headings; References. The headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.

10.11 Severability. If any provision of this Agreement is found by a court of competent jurisdiction to be invalid or unenforceable, such provision shall not affect the other provisions hereof, but such court shall have the authority to modify such provision to the extent necessary to render it valid and enforceable, preserving as closely as possible the intent of the Parties set forth herein.

10.12 Expenses of Transactions. Except as otherwise provided in this Agreement, all fees, costs and expenses incurred by a Party in connection with the transactions contemplated by this Agreement and the other Transaction Documents shall be borne by the Party incurring such fees, costs and expenses.

10.13 Bulk Sales. The Parties acknowledge that it will not be practicable to attempt to comply with the procedures of the Uniform Commercial Code or other bulk sales laws or similar laws of the jurisdiction which may be applicable to Acquired TTS Assets or the Transactions, and the Parties believe that it is not clear that any such laws are applicable to the Transactions. Accordingly, Buyer waives any requirement for compliance on the part of Sellers and their Affiliates with the procedures of any such laws.

10.14 Representation by Counsel. The Parties acknowledge that each of them has been advised and represented by counsel in the negotiation, execution, and delivery of this Agreement and accordingly agree that if an ambiguity exists with respect to any provision of this Agreement, such provision shall not be construed against any Party because such Party or its representatives drafted such provision.

[Remainder of this page is intentionally left blank.]

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IN WITNESS WHEREOF, each of the Parties has executed this Agreement as of the date first set forth above.

DELOITTE TAX LLP

By: _____
Name: CHESTER J. WOOD
Title: Chairman / CEO

DELOITTE & TOUCHE LLP

By: _____
Name:
Title:

DELOITTE & TOUCHE ACQUISITION COMPANY LLC

By: Deloitte & Touche USA LLP, as member

By: _____
Name: CHESTER J. WOOD
Title: Partner

CUBE ACQUISITION CORPORATION

By: _____
Name:
Title:

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IN WITNESS WHEREOF, each of the Parties has executed this Agreement as of the date first set forth above.

DELOITTE TAX LLP

By: _____
Name:
Title:

DELOITTE & TOUCHE LLP

By: Neil Difuria, Partner
Name: Neil Difuria
Title: Partner

DELOITTE & TOUCHE ACQUISITION COMPANY LLC

By: Deloitte & Touche USA LLP, as member

By: _____
Name:
Title:

CUBE ACQUISITION CORPORATION

By: _____
Name:
Title:

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IN WITNESS WHEREOF, each of the Parties has executed this Agreement as of the date first set forth above.

DELOITTE TAX LLP

By: _____
Name:
Title:

DELOITTE & TOUCHE LLP

By: _____
Name:
Title:

DELOITTE & TOUCHE ACQUISITION COMPANY LLC

By: Deloitte & Touche USA LLP, as member

By: _____
Name:
Title:

CUBE ACQUISITION CORPORATION

By: _____
Name: *Mason Slaine*
Title: *CEO*

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Pursuant to 17 C.F.R. § 200.83**

PURCHASE AGREEMENT

by and among

DELOITTE TAX LLP

DELOITTE & TOUCHE LLP

DELOITTE & TOUCHE ACQUISITION COMPANY LLC

and

CUBE ACQUISITION CORPORATION

May 26, 2006

Delaware

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The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "CUBE ACQUISITION CORPORATION", CHANGING ITS NAME FROM "CUBE ACQUISITION CORPORATION" TO "CORPTAX, INC.", FILED IN THIS OFFICE ON THE FOURTEENTH DAY OF JULY, A.D. 2006, AT 1:20 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



4149475 8100

060669297

Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 4901261

DATE: 07-14-06