

TRADEMARK ASSIGNMENT

Electronic Version v1.1
 Stylesheet Version v1.1

SUBMISSION TYPE:	NEW ASSIGNMENT		
NATURE OF CONVEYANCE:	Court Order evidencing sale free and clear of liens.		
CONVEYING PARTY DATA			
Name	Formerly	Execution Date	Entity Type
WELLS FARGO BANK, N.A.		05/28/2009	NATIONAL BANK: UNITED STATES
RECEIVING PARTY DATA			
Name:	Bearingpoint, Inc.		
Street Address:	1676 International Drive		
City:	Mclean		
State/Country:	VIRGINIA		
Postal Code:	22102		
Entity Type:	CORPORATION: DELAWARE		
PROPERTY NUMBERS Total: 3			
Property Type	Number	Word Mark	
Registration Number:	2880472	PMONLINE	
Registration Number:	2883360	PMONLINE	
Registration Number:	2749423	POINT	
CORRESPONDENCE DATA			
Fax Number:	(212)310-8007		
	<i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i>		
Email:	abigail.zigman@weil.com, beth.akers@weil.com		
Correspondent Name:	Abigail L. Zigman		
Address Line 1:	Weil Gotshal & Manges LLP		
Address Line 4:	New York, NEW YORK 10153		
ATTORNEY DOCKET NUMBER:	22638-0013 A. ZIGMAN		
NAME OF SUBMITTER:	Abigail L. Zigman		
Signature:	/Abigail L. Zigman/		

CH \$90.00 2880472

Date:

08/07/2009

Total Attachments: 34

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	
	:	Chapter 11 Case No.
BEARINGPOINT, INC., <u>et al.</u> ,	:	
	:	09-10691 (REG)
Debtors.	:	(Jointly Administered)
	:	
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ORDER (I) APPROVING THE SALE OF CERTAIN COMMERCIAL SERVICES GROUP ASSETS OF THE DEBTORS OUTSIDE THE ORDINARY COURSE, (II) AUTHORIZING THE SALE FREE AND CLEAR OF ALL LIENS, CLAIMS, ENCUMBRANCES AND INTERESTS, (III) AUTHORIZING AND APPROVING THE FINAL CS PURCHASE AGREEMENT, (IV) APPROVING THE ASSUMPTION AND ASSIGNMENT OF CERTAIN EXECUTORY CONTRACTS AND UNEXPIRED LEASES RELATED THERETO AND (V) GRANTING RELATED RELIEF

(The “CS Sale Order”)

Upon the motion, dated April 17, 2009 [Docket No. 477] (the “*Motion*”),¹ of BearingPoint, Inc. and certain of its affiliates, as debtors and debtors-in-possession (collectively, the “*Debtors*”), pursuant to sections 105, 363, 365, and 503 of chapter 11 of the United States Code (the “*Bankruptcy Code*”) and Rules 2002, 6004, 6006 and 9014 of the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), for, inter alia, (i) approval of procedures (the “*Bidding Procedures*”), in connection with the sale of certain commercial services group assets free and clear of all liens, claims, encumbrances, and interests; (ii) authorization to enter into that certain Asset Purchase Agreement, dated April 17, 2009, among BearingPoint, Inc. and certain of its subsidiaries (collectively, the “*Sellers*”) and PricewaterhouseCoopers LLP (the “*Buyer*”) (the “*CS Stalking Horse Agreement*”), in which the Buyer acted as the stalking horse bidder for

¹ Capitalized terms used herein but not defined herein shall have the meaning ascribed to such terms in the Motion.

certain of the commercial services group assets (the “*CS Purchased Assets*”²), (iii) authorization to consummate the transactions contemplated in such CS Stalking Horse Agreement, (the “*Transactions*”), and (iv) approval of procedures relating to the assumption and assignment of certain executory contracts and unexpired leases (the “*Contracts*”); after holding a hearing on April 27, 2009 (the “*Procedures Hearing*”) the Bankruptcy Court³ entered an order dated April 28, 2009 (the “*Procedures Order*”) [Docket No. 580], authorizing the Debtors to solicit and consider offers for the CS Purchased Assets and conduct an auction (the “*CS Auction*”) in accordance with the terms and conditions stated therein and approving, *inter alia*, (i) the Bidding Procedures in the revised form as set forth in Exhibit 1 to the Procedures Order (the “*Amended CS Bidding Procedures*”), (ii) the Debtors’ performance of Pre-Closing Covenants as set forth in the CS Stalking Horse Agreement, (iii) the CS Stalking Horse Protections, (iv) the form and manner of notice of the CS Auction and the CS Sale Approval Hearing, (v) the form and manner of notice of assumption and assignment of the Contracts and the process for determining defaults and Cure Costs and other obligations under the Contracts; and the CS Auction having been held on May 27, 2009 for the consideration of Qualified Bids and the selection of a Successful Bidder (each as defined in the Procedures Order) and the Buyer having been selected as the Successful Bidder upon the Buyer and the Sellers having entered into that certain Amended and Restated Asset Purchase Agreement, dated as of May 28, 2009 (attached hereto as Exhibit A, and as further amended, supplemented or restated, the “*Final CS Purchase Agreement*”); and the Bankruptcy Court having conducted a hearing on the Motion on May 28, 2009 (the “*CS Sale Approval Hearing*”); and all parties in interest having been heard or having had the opportunity to be heard, regarding the Final CS Purchase Agreement; and the Bankruptcy Court having

² The CS Purchased Assets includes both the Acquired Assets and the GDC China Equity, as each is defined in the Agreement.

³ The “Bankruptcy Court” shall mean the United States Bankruptcy Court for the Southern District of New York.

reviewed and considered the Motion and all objections thereto, including without limitation the objections filed with the Bankruptcy Court by the County of Santa Clara Tax Collector, Oracle U.S.A., Inc., Microsoft Corporation and Microsoft Licensing GP (such filed objections being referred to as the “*Filed Objections*”), and the arguments of counsel made, and the evidence adduced, at the Procedures Hearing and the CS Sale Approval Hearing; and upon the record of the Procedures Hearing and the CS Sale Approval Hearing and these chapter 11 cases and proceedings, and after due deliberation thereon, and good cause appearing therefor;

THE COURT HEREBY MAKES THE FOLLOWING FINDINGS:⁴

A. **Jurisdiction and Venue**. This Court has jurisdiction over the Motion and the Transactions under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and the Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409.

B. **Statutory Predicates**. The statutory predicates for the relief sought in the Motion are sections 105(a), 363, 365 and 503 of the Bankruptcy Code, Bankruptcy Rules 2002, 6004, 6006 and 9014 and the applicable Local Rules for the United States Bankruptcy Court for the Southern District of New York (the “*Local Rules*”).

C. **Sale Notice**. As evidenced by the affidavits of service filed with this Court and based upon the representations of counsel at the CS Sale Approval Hearing and as approved under the Procedures Order: (i) due, proper, timely, adequate and sufficient notice of the Motion, the CS Auction, the CS Sale Approval Hearing and the Transactions has been provided

⁴ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact to the fullest extent of the law. See Fed. R. Bankr. P. 7052.

to all parties in interest, in light of the circumstances of the Debtors and the depreciating nature of the Sellers' assets; (ii) such notice was and is good, sufficient and appropriate under the circumstances of the Debtors' chapter 11 cases and was provided in accordance with sections 102(1) and 363(b) of the Bankruptcy Code, Bankruptcy Rules 2002, 6004, 9006 and 9007 and the Local Rules; and (iii) no other or further notice of the Motion, the CS Auction, the CS Sale Approval Hearing, the Transactions, or of the entry of this CS Sale Order is necessary or shall be required.

D. **Contract Notices.** A separate notice of assignment and cure costs (the "*Contract Notice*") has been provided to all of the counterparties to the Contracts identified on the Assignment Schedules, which schedules the Debtors will file under seal with the Bankruptcy Court pending approval of the Debtors' motion for authorization to file such schedules under seal, dated May 22, 2009 [Docket No. 759]. Such Contract Notices were adequate and sufficient for the assumption and assignment of the Assigned Contracts designated by the Buyer, all in accordance with and as provided by the Procedures Order and subject to the Buyer's right to supplement or further designate the schedule of Assigned Contracts to be assigned to Buyer.

E. **Opportunity to Object.** A reasonable opportunity to object and to be heard with respect to the sale of the CS Purchased Assets, the assumption and assignment of the Assigned Contracts and the defaults and Cure Costs related thereto, the Transactions, the Motion and the relief requested therein has been given to all interested persons and entities, including, without limitation, the following: (i) all counterparties to the Assigned Contracts, (ii) all parties listed on the Master Services List, in accordance with the Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, dated March 5, 2009 (the "*Case Management Order #2*")

[Docket No. 117], and (iii) all applicable federal, state and local taxing and regulatory authorities.

F. **Auction**. Potential bidders had the full and fair opportunity to submit bids and participate in the CS Auction on the terms set forth in the Procedures Order. The CS Auction was conducted fairly and in good faith, without collusion and in accordance with the Procedures Order. At the CS Auction, the Buyer was selected as the Successful Bidder. The Final CS Purchase Agreement constitutes the highest and best offer for the CS Purchased Assets, and will provide a greater recovery for the Debtors' estates than would be provided by any other available alternative. The Debtors' determination that the Final CS Purchase Agreement constitutes the highest and best offer for the CS Purchased Assets constitutes a valid and sound exercise of the Debtors' business judgment.

G. **CS Purchased Assets**. The CS Purchased Assets constitute property of the Debtors' estates and title thereto is vested in the Debtors' estates within the meaning of section 541(a) of the Bankruptcy Code. The Debtors have all right, title, and interest in the CS Purchased Assets required to transfer and convey the CS Purchased Assets as contemplated by the Final CS Purchase Agreement and the Ancillary Agreements.

H. **Business Justification**. The Debtors have demonstrated both (i) good, sufficient and sound business purposes and justifications for, and (ii) compelling circumstances for, the Transactions being consummated other than in the ordinary course of business under Bankruptcy Code section 363(b) and before, and outside of, a plan of reorganization, and such action is an appropriate exercise of the Debtors' business judgment and in the best interests of the Debtors, their estates and their creditors. Such business reasons include, but are not limited to, the facts

that: (i) there is substantial risk of depreciation of the value of the CS Purchased Assets if the sale is not consummated quickly; (ii) the Final CS Purchase Agreement constitutes the highest or best offer for the CS Purchased Assets; (iii) the Final CS Purchase Agreement and the Closing (as defined in the Final CS Purchase Agreement) will present the best opportunity to realize the value of the Debtors on a going concern basis and avoid decline and devaluation of the Debtors' businesses; and (iv) unless the sale is concluded expeditiously as provided for in the Motion and pursuant to the Final CS Purchase Agreement, potential creditor recoveries may be substantially diminished.

The Debtors and their professionals widely marketed the CS Purchased Assets to all potential purchasers, both before and during their chapter 11 cases, as set forth in the Motion and in accordance with the Procedures Order. The bidding and auction process set forth in the Procedures Order and the Amended CS Bidding Procedures afforded a full and fair opportunity for any entity to make a higher or otherwise better offer to purchase the CS Purchased Assets. Based upon the record of these proceedings, all creditors and other parties in interest and all prospective purchasers have been afforded a reasonable and fair opportunity to bid for the CS Purchased Assets.

No other person or entity or group of persons or entities has offered to purchase the CS Purchased Assets for an amount that would give equal or greater economic value to the Sellers than the value being provided by the Buyer pursuant to the Final CS Purchase Agreement. Among other things, the Transactions are the best alternative available to the Debtors to maximize the return to their creditors and limit the losses to counterparties to Assigned Contracts. Approval of the Motion, the Final CS Purchase Agreement, the Ancillary Agreements, and the Transactions by this Court on the terms of this CS Sale Order is in the best

interests of the Debtors, their creditors and all other parties in interest. No alternative to the Transactions exists that would provide a greater value to the Debtors, their creditors, or other parties in interest.

I. **Sale Order Required by Buyer.** Entry of an order approving the Final CS Purchase Agreement, the Ancillary Agreements, and the Transactions, and all the provisions thereof, on the terms requested in the Motion and set forth in the form and substance of this CS Sale Order, is a necessary and appropriate condition precedent to the Buyer's consummation of the Transactions.

J. **Consideration.** The total consideration provided by the Buyer for the CS Purchased Assets is the highest and best offer received by the Debtors, and the Purchase Price for the CS Purchased Assets constitutes reasonably equivalent value and fair consideration under the Bankruptcy Code, the Uniform Fraudulent Transfer Act, the Uniform Fraudulent Conveyance Act and the laws of the United States, any state, territory, possession thereof or the District of Columbia.

K. **Arm's-Length Sale.** The Final CS Purchase Agreement and Ancillary Agreements and other documents and instruments related to and connected with the Transactions and the consummation thereof were negotiated, proposed and entered into by the Sellers and the Buyer without collusion, in good faith and from arm's-length bargaining positions. Neither the Buyer nor any of its Affiliates, Member Firms, partners, principals, or shareholders or their respective representatives is an "insider" of any of the Debtors, as that term is defined in section 101(31) of the Bankruptcy Code. Neither the Debtors, the Buyer or its respective Affiliates, Member Firms, partners, principals, or shareholders or their representatives has engaged in any

conduct that would cause or permit the Final CS Purchase Agreement or any Ancillary Agreements or other documents and instruments related to or connected with the Transactions and the consummation thereof to be avoided, or costs or damages to be imposed, under section 363(n) of the Bankruptcy Code, or has acted in bad faith or in any improper or collusive manner with any person. The terms and conditions of the Final CS Purchase Agreement, Ancillary Agreements, and other documents and instruments related to and connected with the Transactions and the consummation thereof, and the Transactions themselves, including without limitation the consideration provided in respect thereof, are fair and reasonable, and the Transactions are not avoidable and shall not be avoided under section 363(n) of the Bankruptcy Code.

L. **Good Faith Purchaser.** The Buyer, its respective Affiliates, Member Firms, partners, principals, shareholders and their respective representatives have proceeded in good faith and without collusion in all respects in connection with this proceeding. Such persons are therefore entitled to all of the benefits and protections section 363(m) of the Bankruptcy Code. Accordingly, the reversal or modification on appeal of the authorization provided herein to consummate the Transactions shall not affect the validity of the Transactions (including, without limitation, the Ancillary Agreements and other documents and instruments related to or connected with the Transactions and the consummation thereof, and the assumption and assignment of the Assigned Contracts). No stay pending appeal of this CS Sale Order has been requested, and the stay contained in Fed. R. Bankr. P. 6004(h) has been and hereby is expressly and irrevocably waived as set forth in paragraph 27 below.

M. **Corporate Authority.** Subject to the entry of this Order, the Debtors (i) have full corporate power and authority to perform all of their obligations under the Final CS Purchase

Agreement, the Ancillary Agreements, and all other documents and instruments related to and connected with the Transactions and the consummation thereof, and the Debtors' prior execution and delivery of, and performance of obligations under, the Final CS Purchase Agreement, Ancillary Agreements, and other documents and instruments is hereby ratified, (ii) have all of the corporate power and authority necessary to consummate the Transactions, (iii) have taken all corporate action necessary to authorize, approve, execute and deliver the Final CS Purchase Agreement, Ancillary Agreements, and all other documents and instruments related to or connected with the Transactions and the consummation thereof and the Transactions themselves, and (iv) no consents or approvals are required to consummate Transactions or otherwise perform obligations under the Final CS Purchase Agreement, Ancillary Agreements, or other documents and instruments, except for the closing conditions expressly agreed to therein.

N. **Cure/Adequate Assurance**. The assumption and assignment or transfer of the Assigned Contracts pursuant to the terms of this CS Sale Order is integral to the Final CS Purchase Agreement, does not constitute unfair discrimination, and is in the best interests of the Debtors and their estates, creditors and all other parties in interest, and represents the reasonable exercise of sound and prudent business judgment by the Sellers. The Sellers have or will have as of the Closing: (i) to the extent necessary, cured or provided adequate assurance of cure, of any default existing prior to the date hereof with respect to the Assigned Contracts, within the meaning of 11 U.S.C. § 365(b)(1)(A) and 365(f)(2)(A)⁵ and (ii) to the extent necessary, provided compensation or adequate assurance of compensation to any party for any actual pecuniary loss to such party resulting from a default prior to the date hereof with respect to the Assigned

⁵ Section 1.3(a)(ii) of the Final CS Purchase Agreement provides that the Buyer pay as part of the Purchase Price the amount of any Cure Costs related to any Related Contracts that Buyer acquires at the Closing (provided that the portion of the Cure Costs that represents pre-petition amounts for any Related Contract shall not exceed the amounts set forth on schedule 1.3 to the Final CS Purchase Agreement).

Contracts. The Buyer's promise to perform the obligations under the Assigned Contracts after their assumption and assignment shall constitute adequate assurance of future performance within the meaning of 11 U.S.C. § 365(b)(1)(C) and 365(f)(2)(B) to the extent that any such assurance is required and not waived by the counterparties to such Assigned Contracts. Any objections to any Cure Costs or defaults under Assigned Contracts, or the assumption and assignment of any of the Assigned Contracts to the Buyer, including without limitation the Filed Objections, are hereby overruled, withdrawn or otherwise treated as set forth in paragraph 2 below.

O. **Contract Assignments in Best Interests.** The Debtors have demonstrated that assuming and assigning the Assigned Contracts in connection with the Transactions is an exercise of their sound business judgment, and that such assumption and assignment is in the best interests of the Debtors' estates, for the reasons set forth in the Motion and on the record at the CS Sale Approval Hearing, including, without limitation, because the assumption and assignment of the Assigned Contracts in connection with the Transactions will maintain service to a significant portion of the Debtors' commercial and financial services customers, limit the losses of counterparties to Assigned Contracts, and maximize the distribution to creditors of the Debtors.

P. **Free and Clear.** The transfer of the CS Purchased Assets to the Buyer under the Final CS Purchase Agreement will be a legal, valid, and effective transfer, and will vest at the Closing the Buyer with all right, title, and interest of the Debtors to the CS Purchased Assets free and clear of all of the following (collectively, "***Interests***") liens, claims (as defined in section 101(5) of the Bankruptcy Code), encumbrances, obligations, liabilities, demands, guarantees, actions, suits, defenses, deposits, credits, allowances, options, rights, restrictions, limitations,

contractual commitments, rights of first refusal, rights of setoff or recoupment, or interests of any kind or nature whether known or unknown, legal or equitable, matured or unmatured, contingent or noncontingent, liquidated or unliquidated, asserted or unasserted, whether arising prior to or subsequent to the commencement of these chapter 11 cases, whether imposed by agreement, understanding, law, equity or otherwise, including, but not limited to, (i) those Interests that purport to give to any party a right or option to effect a setoff against or any forfeiture, modification or termination of the Debtors' interests in the CS Purchased Assets, or any similar rights if any; (ii) those Interests arising under all mortgages, deeds of trust, security interests, conditional sale or other title retention agreements, pledges, liens, judgments, demands, encumbrances, rights of first refusal or charges of any kind or nature, if any, (iii) those Interests that are Retained Liabilities set forth in the Final CS Purchase Agreement, including without limitation: (a) Employee Excluded Liabilities, (b) Tax liabilities arising under or out of, in connection with, or in any way relating to the operation of the Debtors' commercial or financial services business prior to the Closing Date, (c) liabilities under any Contracts, Leases or licenses or sublicenses that are not Assigned Contracts, and (d) liabilities that arose or are related to or connected with the performance or nonperformance by the Debtors under the Assigned Contracts prior to their full and complete assignment (except as set forth in subclause (a)(ii) of section 1.3 of the Final CS Purchase Agreement); and (iv) those Interests arising in connection with any agreements, acts, or failures to act, of any of the Sellers or any of the Sellers' predecessors, Affiliates, or representatives including, but not limited to, Interests arising under any doctrines of successor liability or similar theories under applicable state or federal law or otherwise. For the avoidance of doubt, without limiting the effect of the foregoing, the assumption and assignment of any Assigned Contract is free and clear of all Interests. All such Interests to attach to the

consideration to be received by the Debtors in the same priority and subject to the same defenses and avoidability, if any, as of the Closing.

Q. **Free and Clear Findings Required by Buyer.** The Buyer would not have entered into the Final CS Purchase Agreement and would not have consummated the Transactions, thus adversely affecting the Debtors, their estates and their creditors, if the sale of the CS Purchased Assets to the Buyer, and the assumption and assignment or transfer of the Assigned Contracts to the Buyer, were not free and clear of all Interests of any kind or nature whatsoever, as set forth in this CS Sale Order, or if the Buyer would, or in the future could, be liable for any of the Interests. A sale of the CS Purchased Assets other than one free and clear of all Interests would adversely impact the Debtors' estates, and would yield substantially less value for the Debtors' estates, with less certainty than the sale contemplated by the Final CS Purchase Agreement. Therefore, the sale contemplated by the Final CS Purchase Agreement is in the best interests of the Debtors, their estates and creditors, and all other parties in interest.

R. **Satisfaction of Section 363(f) Standards.** The Sellers may sell the CS Purchased Assets free and clear of any Interests of any kind or nature whatsoever because, in each case, one or more of the standards set forth in section 363(f)(1)-(5) of the Bankruptcy Code has been satisfied. Those holders of Interests who did not object or who withdrew their objections to the Sale, the Transactions or the Contract Notices are deemed to have consented to the Motion and sale and assignment of the CS Purchased Assets to the Buyer pursuant to section 363(f)(2) of the Bankruptcy Code. Those holders of Interests who did object fall within one or more of the other subsections of section 363(f) of the Bankruptcy Code and are adequately protected by having their Interests attach to the net proceeds ultimately attributable to the CS Purchased Assets against or in which such Interests are asserted, subject to the terms of such

Interests, with the same validity, force and effect, and in the same order of priority, which such Interests now have against the CS Purchased Assets or their proceeds, subject to any rights, claims and defenses the Sellers or their estates, as applicable, may possess with respect thereto.

S. **No Fraudulent Transfer.** The Final CS Purchase Agreement and Ancillary Agreements were not entered into, and the Transactions are not consummated, for the purpose of hindering, delaying or defrauding creditors of the Sellers under the Bankruptcy Code or under the laws of the United States, any state, territory, possession thereof, or the District of Columbia, or any other applicable law. Neither the Sellers nor the Buyer has entered into the Final CS Purchase Agreement or the Ancillary Agreements or are consummating the Transactions with any fraudulent or otherwise improper purpose. The consideration for the purchase of the CS Purchased Assets by the Buyer and for the other Transactions that are set forth in the Final CS Purchase Agreement is at least reasonably equivalent value for the purchase of such assets and for such other Transactions.

T. **Excluded Liabilities.** Except for the Assumed Liabilities and amounts owing under subclause (a)(ii) of section 1.3 of the Final CS Purchase Agreement, the transfer of the CS Purchased Assets to the Buyer under the Final CS Purchase Agreement shall not result in the Buyer having any liability or responsibility for, or any CS Purchased Assets being recourse for, (i) any Interest asserted against the Sellers or against an insider of the Sellers or against any of the CS Purchased Assets or any other assets of the Sellers, or (ii) the satisfaction in any manner, whether at law or in equity, whether by payment, setoff, recoupment, or otherwise, directly or indirectly, and whether from the CS Purchased Assets or otherwise, of any Interest or Retained Liability, or (iii) otherwise to third parties or the Sellers, except, with respect to the Sellers, as is expressly set forth in the Final CS Purchase Agreement. The Debtors will release and forever

discharge the Buyer and its successors and assigns from any and all claims, causes of action, obligations, liabilities, demands, losses, costs and expenses of any kind, character or nature whatsoever, known or unknown, fixed or contingent, relating to the sale and assignment of the CS Purchased Assets, except for the Assumed Liabilities, the Cure Costs for certain Related Contracts that the Buyer acquires as set forth in subclause (a)(ii) of section 1.3 of the Final CS Purchase Agreement and the other obligations under the Final CS Purchase Agreement.

U. **No Successor Liability**. Without limiting the effect or scope of the foregoing, the transfer of the CS Purchased Assets from the Sellers to the Buyer does not and will not subject the Buyer or its Affiliates, Member Firms, successors or assigns or their respective properties (including the CS Purchased Assets) to any liability for Interests against the Sellers or the Sellers' Interests in such CS Purchased Assets by reason of such transfer or otherwise under the laws of the United States or any state, territory, possession thereof, or the District of Columbia applicable to such Transaction, including, without limitation, any successor liability or similar theories. The Transactions contemplated by the Final CS Purchase Agreement do not amount to a consolidation, merger or de facto merger of the Buyer and the Debtors and/or the Debtors' estates, there is not substantial continuity between the Buyer and the Debtors, there is no common identity between the Debtors and the Buyer, the Buyer is not a mere continuation of the Debtors' or their estates, and the Buyer does not constitute a successor to the Debtors or their estates. For the avoidance of doubt, notwithstanding the consummation of the Transactions and the employment by the Buyer of certain persons previously employed by the Sellers, Buyer shall not have any obligations or liabilities to any employee of the Sellers or in respect of any employee benefits owing to any employee of the Sellers by the Sellers or by any plan or program administered by the Sellers or for the benefit of the Sellers' employees, and any obligations of

the Buyer to any such person shall be limited to those obligations expressly agreed by Buyer with such person on and following the later of the Closing and the date, if any, that such person first becomes employed by Buyer.

V. **Prompt Consummation.** The Transactions must be approved by the Court and consummated promptly in order to preserve the viability of the business subject to the sale as a going concern, and to thereby maximize the value of the Debtors' estates, for the reasons set forth in the Motion and on the record at the CS Sale Approval Hearing. For those reasons, time is of the essence in consummating the Sale. Accordingly, there is cause to lift the stay contemplated by Bankruptcy Rule 6004.

W. **Avoidance Action Releases are Required.** The avoidance action releases described in section 1.4(b)(viii) of the Final CS Purchase Agreement, including without limitation the releases of any causes of action under sections 544 through 553 of the Bankruptcy Code that each Seller and each Seller's bankruptcy estate may have, as set forth therein, are an express condition to the Buyer's consummation of the Transactions and are required to implement the free and clear nature of the Transactions. The Transactions viewed as a whole, together with such releases, will provide a greater benefit to the Debtors, their estates, and their creditors than would the prosecution of the released causes of action in the absence of the Transactions.

X. **GDC China Agreement.** BearingPoint Information Technologies (Shanghai) Limited ("GDC China") provides critical support services to the Debtors' commercial services business. Accordingly, and on the terms and subject to the conditions of the Final CS Purchase

Agreement and the GDC China Agreement,⁶ the Buyer will purchase the GDC China Equity in conjunction with its purchase of the Acquired Assets. The GDC China Agreement requires, among other things, the GDC China and the Debtors' execution of the Deed of Termination and Release pursuant to which the intercompany claims among GDC China and the Debtors are extinguished at closing. The GDC China Agreement and the Deed of Termination and Release are requirements of the Buyer, and the Buyer will not consummate the Final CS Purchase Agreement or the Transactions, thus adversely affecting the Debtors, their estates and their creditors, if the Buyer is unable to purchase the GDC China Equity pursuant to the terms of the GDC China Agreement and the Deed of Termination and Release.

Y. **Modifications to CS Purchased Assets and Assigned Contracts.** Given the unique circumstances of the Debtors' chapter 11 cases, including the need to rapidly stabilize the Debtors' business and the Debtors' role as a consultant and professional services provider pursuant to numerous contracts, the Debtors and the Buyer have agreed that the Buyer shall maintain certain rights to modify the Assigned Contracts, after the date of this Order and up to the Closing as set forth in the Final CS Purchase Agreement section 1.5. Such modification rights include but are not limited to the right of the Buyer, prior to Closing, to designate a Customer Contract or Related Contract not previously so designated as an Assigned Customer Contract or Assigned Related Contract, respectively, and the right to remove any Customer Contract or Related Contract from the list of Assigned Contracts for any of the reasons set forth in the Final CS Purchase Agreement section 1.5. The Buyer would not have agreed to the Transactions without the rights set forth in section 1.5, which rights do not affect the Purchase

⁶ The form of GDC China Agreement attached hereto as **Exhibit B** names a newly-formed Chinese entity as the purchasing entity and contains immaterial modifications to the form previously submitted to the Court, but substantially conforms to the previously submitted form in all other respects.

Price. The notice and opportunity to object provided to counterparties to Assigned Contracts and to other parties in interest, as set forth in the Procedures Order, fairly and reasonably protects any rights that such counterparties and other parties in interest may have with respect to any additions to the Assigned Contracts pursuant to an exercise by the Buyer of such rights.

Z. **Assignment to Substitute Purchaser.** In order to allow for the assumption and assignment of any Customer Contracts that the Buyer is unable to acquire, and to thereby mitigate the potential rejection costs or wind-down costs of such Customer Contracts to the estate, Buyer shall have the right, prior to Closing, to direct Sellers in writing to assign at the Closing any Customer Contract(s) to one or more Substitute Purchasers subject to the delivery to Sellers of each such Substitute Purchaser's adequate assurance of performance of the Customer Contract(s) to be acquired by it. In the event that Buyer designates any Substitute Purchaser to acquire any Customer Contract(s), unless the context requires otherwise, any reference to Buyer in this CS Sale Order or the Final CS Purchase Agreement shall be deemed to be a reference to Buyer and/or such Substitute Purchaser, as applicable.

AA. **Sale in Best Interests.** Good and sufficient reasons for approval of the Final CS Purchase Agreement, Ancillary Agreements, and the Transactions have been articulated to the Court in the Motion and on the record at the CS Sale Approval Hearing, and the relief requested in the Motion and set forth in this CS Sale Order is in the best interests of the Debtors, their estates, their creditors and other parties in interest.

NOW, THEREFORE, IT IS ORDERED THAT:

1. **Motion is Granted.** The Motion and the relief requested therein is **GRANTED** and **APPROVED.**

2. **Objections Overruled.** The Filed Objections and any other objections to the entry of this CS Sale Order or the relief granted herein and requested in the Motion that have not been withdrawn, waived, or settled, or not otherwise resolved pursuant to the terms hereof, if any, hereby are denied and overruled on the merits with prejudice. No appeal, motion to reconsider, or similar pleading has been filed with respect to the Procedures Order, and the Procedures Order is a final order of the Bankruptcy Court, has not been vacated, withdrawn, rescinded, or amended, and remains in full force and effect. Notwithstanding the foregoing provisions of this paragraph 2 and notwithstanding any other provisions of this CS Sale Order or the Final CS Purchase Agreement, no contract to which Oracle U.S.A., Inc. (or any of its predecessors in interest) (collectively "**Oracle**"), Electronic Data Systems Corp., SAP, or Microsoft Corporation and Microsoft Licensing GP is a party shall be assumed or assigned absent (a) a consensual resolution of the Filed Objections of Oracle U.S.A., Inc. or Microsoft Corporation and Microsoft Licensing GP or any other issue or objection raised by Electronic Data Systems Corp. or SAP, respectively, or (b) further order of the Bankruptcy Court upon notice to counsel as set forth in this paragraph; provided that upon any such consensual resolution of the Filed Objections of Oracle U.S.A., Inc. or Microsoft Corporation and Microsoft Licensing GP no further order of the Bankruptcy Court shall be required and the applicable contracts may be assumed and assigned pursuant to the terms of this CS Sale Order. Any notice with respect to the attempted assumption or assignment of any agreement between Oracle and one or more of the Debtors (the "**Oracle Agreements**") shall be by either fax or e-mail notice to counsel for Oracle that have appeared in this case. All parties' rights are reserved with respect to the Oracle Agreements. Buyer agrees that it will provide to Oracle's counsel, no later than June 10, 2009 or a reasonable time shortly thereafter but no later than the closing date of this transaction, a list of specific Oracle

Agreements that Seller seeks to assume and assign to Buyer. Any dispute referenced in this paragraph may be resolved on an expedited basis upon request to the Court.

3. **Approval.** The Final CS Purchase Agreement, the Ancillary Agreements, and all other documents and instruments related to and connected with the Transactions and the consummation thereof, and all of the terms and conditions thereto, are hereby approved. Sellers are hereby authorized to (i) execute the Ancillary Agreements along with any additional instruments or documents that may be reasonably necessary or appropriate to implement the Final CS Purchase Agreement and the Transactions, and any prior execution by Sellers of such agreements, documents, and instruments is hereby ratified; (ii) perform all obligations under the Final CS Purchase Agreement, Ancillary Agreements, and other documents and instruments related to or connected with the Transactions and the consummation thereof, including but not limited to deeds, assignments, stock powers, and other instruments of transfer, and consummate the Transactions, and any prior performance of such obligations and any prior consummation of such Transactions is hereby ratified; (iii) assume and assign to Buyer the Assigned Contracts; and (iv) take all other and further actions as may be reasonably necessary to consummate and implement the Transactions and perform all obligations under the Final CS Purchase Agreement, the Ancillary Agreements, and all other documents and instruments related to and connected with the Transactions and the consummation thereof, without any further corporate action or orders of the Bankruptcy Court. Without limiting the foregoing, the Sellers are hereby authorized to release, with respect to former employees of the Debtors hired by the Buyer, (i) public inspection files and any other immigration-related document, and (ii) immigration documentation in the possession of the Debtors' outside immigration counsel (including but not limited to visa applications and other related documents containing confidential information), in

each case necessary or useful to the Buyer's efforts to assume, on an employee by employee basis, certain immigration-related obligations with respect to former employees of the Debtors hired by the Buyer, subject to any employee consent required under applicable law. Any and all prior acts of the Debtors in respect of the foregoing are hereby ratified. The Buyer shall have no obligation to proceed with the Closing until all conditions precedent to their obligations to do so have been met, satisfied or waived.

4. **Valid Transfer.** As of the Closing, (i) the Transactions shall effect a legal, valid, enforceable and effective sale and transfer of the CS Purchased Assets to Buyer, and shall vest Buyer with title to such CS Purchased Assets free and clear of all Interests of any kind whatsoever; and (ii) the Final CS Purchase Agreement, the Ancillary Agreements, any other documents or instruments related to or connected with the Transactions and the consummation thereof, and the Transactions shall be enforceable against and binding upon, and not subject to rejection or avoidance by, the Sellers, any successor trustee appointed with respect thereto, and each other person and entity.

5. **Free and Clear.** Except as expressly provided for in the Final CS Purchase Agreement or this Order, pursuant to Bankruptcy Code sections 105(a) and 363(f), the Debtors are authorized and directed to transfer the CS Purchased Assets to the Buyer and the Buyer shall take title to and possession of the CS Purchased Assets, upon the Closing, free and clear of all Interests of any kind or nature whatsoever, with all such Interests to attach to the proceeds ultimately attributable to the property against or in which such Interests are asserted, subject to the terms of such Interests, with the same validity, force and effect, and in the same order of priority, which such Interests now have against the CS Purchased Assets or their proceeds, subject to any rights, claims and defenses the Debtors or their estates, as applicable, may possess

with respect thereto. The provisions of this Order authorizing the sale and assignment of the CS Purchased Assets free and clear of Interests and the Retained Liabilities, shall be self-executing, and neither the Debtors nor the Buyer shall be required to execute or file releases, termination statements, assignments, consents, or other instruments in order to effectuate, consummate and implement the provisions of this Order.

6. **Injunction**. Except as expressly permitted by the Final CS Purchase Agreement as to Assumed Liabilities, all persons and entities, including, but not limited to, all debt security holders, equity security holders, governmental, tax and regulatory authorities, lenders, trade creditors, contract counterparties, customers, landlords, licensors, employees, litigation claimants and other persons, holding Interests or Claims of any kind or nature whatsoever against or in the Sellers or the Sellers' interests in the CS Purchased Assets (whether known or unknown, legal or equitable, matured or unmatured, contingent or noncontingent, liquidated or unliquidated, asserted or unasserted, whether arising prior to or subsequent to the commencement of these chapter 11 cases, whether imposed by agreement, understanding, law, equity or otherwise), arising under or out of, in connection with, or in any way relating to, the Sellers, the CS Purchased Assets, the operation of the Sellers' businesses before the Closing or the transfer of the Sellers' interests in the CS Purchased Assets to the Buyer, shall be and hereby are forever barred, estopped and permanently enjoined from asserting, prosecuting or otherwise pursuing Interests against the Buyer, its property, its successors and assigns, or any of its Affiliates, Member Firms, partners, principals, or shareholders or the interests of the Debtors in such CS Purchased Assets. Following the Closing, no holder of an Interest against the Debtors shall interfere with Buyer's title to or use and enjoyment of the Debtors' interests in the CS Purchased Assets based on or related to such Interests, and all such Interests, if any, shall be, and hereby are

transferred and attached to the proceeds from the Transaction in the order of their priority, with the same validity, force and effect which they have against such CS Purchased Assets as of the Closing, subject to any rights, claims and defenses that the Sellers' estates and Sellers, as applicable, may possess with respect thereto.

7. **General Assignment.** As of the Closing, this CS Sale Order shall be construed and shall constitute for any and all purposes a full and complete general assignment, conveyance and transfer of the CS Purchased Assets acquired by the Buyer under the Final CS Purchase Agreement and/or a bill of sale or assignment transferring indefeasible title and interest in the CS Purchased Assets, including the Contracts, to the Buyer. Each and every federal, state, and local governmental agency or department is hereby directed to accept any and all documents and instruments necessary and appropriate to consummate the Transactions and to reflect the effectiveness of the Transactions.

8. **No Successor Liability.** Neither Buyer nor its Affiliates, its Member Firms, successors or assigns shall, as a result of the consummation of the Transaction: (i) be a successor to the Sellers or the Debtors' estates; (ii) have, *de facto* or otherwise, merged or consolidated with or into the Sellers or the Debtors' estates; or (iii) be a continuation or substantial continuation of the Sellers or any enterprise of the Sellers. The Buyer shall not assume, nor be deemed to assume, or in any way be responsible for any liability or obligation of any of the Debtors and/or their estates including, but not limited to, any bulk sales law. Except for the Assumed Liabilities, the transfer of the CS Purchased Assets to Buyer under the Final CS Purchase Agreement shall not result in (i) Buyer, its Affiliates, Member Firms, partners, principals or shareholders, or the CS Purchased Assets having any liability or responsibility for any Interest against the Debtors or against an insider of the Debtors, (ii) Buyer, its Affiliates,

Member Firms, partners, principals or shareholders, or the CS Purchased Assets having any liability whatsoever with respect to or be required to satisfy in any manner, whether at law or in equity, whether by payment, setoff or otherwise, directly or indirectly, any Interest or Retained Liability, or (iii) Buyer, its Affiliates, Member Firms, partners, principals or shareholders, or the CS Purchased Assets, having any liability or responsibility to the Debtors except as is expressly set forth in the Final CS Purchase Agreement. The Motion constituted sufficient notice of the limitation set forth herein in accordance with Rule 6004-1 of the Local Rules.

9. **Examples of No Successor Liability.** Without limiting the generality, effect or scope of the foregoing, as a result of and following the Closing of the Transactions, the Buyer shall have no successor or vicarious liabilities of any kind or character, including, but not limited to, federal, state or other tax liabilities, U.S. or foreign pension liabilities, or liabilities based on any theory of antitrust, environmental, labor or employment or benefits law, alter ego, veil piercing, continuity of enterprise, mere continuation, product line, *de facto* merger or substantial continuity, whether known or unknown, legal or equitable, matured or unmatured, contingent or noncontingent, liquidated or unliquidated, asserted or unasserted, whether arising prior to or subsequent to the commencement of these chapter 11 cases, whether imposed by agreement, understanding, law, equity or otherwise with respect to the Sellers or any obligations of the Sellers, including, but not limited to, liabilities arising, accruing or payable under, out of, in connection with, or in any way relating to or calculated or determined with respect to or based in whole or in any part upon the operation of the CS Purchased Assets prior to the Closing, or any taxes in connection with, or in any way relating to the cancellation of debt of the Sellers or their Affiliates. For the avoidance of doubt, notwithstanding the consummation of the Transactions and the employment by the Buyer of certain persons previously employed by the Sellers, Buyer

shall not have any obligations or liabilities to any employee of the Sellers or in respect of any employee benefits owing to or on behalf of any employee of the Sellers (except to the extent the Buyer has expressly agreed to pay certain employee benefits to designated employees in the Final CS Purchase Agreement or Ancillary Agreements), or with respect to any plan or program administered by the Sellers or any other person or entity or administered for the benefit of the Sellers' employees, and any obligations of the Buyer to any such person shall be limited to those obligations agreed to by Buyer with such person, if any, on and following the later of the Closing and the date, if any, that such person first becomes employed by Buyer. In the event that the Buyer elects to be treated as a successor employer under section 3121(a)(1) of the Internal Revenue Code, or makes an election to assume, on an employee by employee basis, immigration-related liabilities with respect to former employees of the Debtors hired by the Buyer, the Buyer shall not by reason of any such election be deemed to have assumed any other liabilities or to be a successor for any other purpose.

10. **Assumption and Assignment.** Pursuant to Bankruptcy Code sections 105(a), 363 and 365, and subject to and conditioned upon the Closing, the Sellers' assumption and assignment to the Buyer of the Assigned Contracts, and the Buyer's acceptance of such assignment on the terms set forth in the Final CS Purchase Agreement, are hereby approved subject to the terms set forth below. On or before Closing, the Buyer retains the right to withdraw the designation of a Contract or to designate additional Contracts to be assumed and assigned in accordance with the Final CS Purchase Agreement and the Contract Notices. On the Closing, the Assigned Contracts shall be transferred to the Buyer free and clear of all Interests of any kind or nature whatsoever, other than the Assumed Liabilities and the Cure Costs for certain Related Contracts that the Buyer acquires as set forth in subclause (a)(ii) of section 1.3 of the

Final CS Purchase Agreement. The Assigned Contracts shall remain in full force and effect for the benefit of the Buyer in accordance with their respective terms, notwithstanding any provision in any such Assigned Contracts of the type described in sections 365(b)(2) and (f) of the Bankruptcy Code that prohibits, restricts, or conditions such assignment, transfer or sublease. Pursuant to Bankruptcy Code section 365(k), the Sellers shall be relieved from any further liability with respect to the Assigned Contracts arising after assignment to the Buyer, except liability for Cure Costs as set forth in the Final CS Purchase Agreement and herein. Sellers are hereby authorized to execute and deliver to the Buyer such documents or other instruments as may be necessary to assign or transfer the Assigned Contracts to the Buyer at Closing.

11. **Contract Notices.** The Debtors have served by first-class mail on all of the non-debtor counterparties to the Assigned Contracts, as identified on the Assigned Schedules which the Debtors will file under seal with the Bankruptcy Court pending approval of the Debtors' motion for authorization to file such schedules under seal, dated May 22, 2009 [Docket No. 759], a Contract Notice that included, to the extent applicable (i) the Contract, (ii) the name of the counterparty to the Contract, (iii) the Cure Costs, (iv) the identity of the assignee, and (v) the deadline by which any such Contract counterparty must file an objection (the "***Objection***") to the proposed assumption and assignment and no other or further notice is required.

12. **Objections to Contract Notices.** If a timely Objection is received and such Objection cannot otherwise be resolved by the parties, the Bankruptcy Court may hear such Objection at a later date set by the Bankruptcy Court. The pendency of a dispute relating to a particular Contract shall not, in the discretion of the Buyer, delay the assumption and assignment of any other Contract or the Closing, provided that the Buyer shall have no right to delay the Closing except as set forth in the Final CS Purchase Agreement.

13. **Payment of Cure Costs.** To the extent there are any unpaid Cure Costs at the Closing the Sellers are and shall be obligated, and are hereby directed, to pay or cause to be paid such Cure Costs in accordance with the Final CS Purchase Agreement, subject to subclause (a)(ii) of section 1.3 thereof. The Sellers' obligation to pay the Cure Costs and the Buyer's performance of its obligations under the Assigned Contracts after the Closing shall constitute adequate assurance of future performance within the meaning of 11 U.S.C. § 365(b)(1) and 365(f)(2)(B).

14. **Determination of Cure Costs.** The Cure Costs set forth on the applicable Contract Notice shall constitute findings of the Bankruptcy Court and shall be final and binding on parties to such Assigned Contracts and their successors and designees upon the Closing and shall not be subject to further dispute or audit based on performance prior to the time of assumption and assumption and assignment, irrespective of the terms and conditions of such Assigned Contracts. Cure Costs shall otherwise be those determined by the Bankruptcy Court after notice and a hearing. Each counterparty to an Assigned Contract, whether entered before or after the Petition Date, is hereby forever barred, estopped, and permanently enjoined from (i) asserting against the Buyer or its property (including without limitation the CS Purchased Assets), any default arising prior to or existing as of Closing, or any counterclaim, defense, recoupment, setoff or any other Interest asserted or assertable against the Debtors; and (ii) imposing or charging against Buyer or its Affiliates or its Member Firms any accelerations, assignment fees, increases or any other fees as a result of the Sellers' assumption and assignment or assumption and sublease to Buyer of the Assigned Contract. To the extent that any counterparty was notified of Cure Costs or defaults (or the absence thereof), in accordance with the Procedures Order, and failed to object to such Cure Costs or defaults (or the absence thereof) with respect to an Assigned Contract, in

accordance with the Procedures Order, such counterparty is deemed to have consented to such Cure Costs or defaults (or the absence thereof) and is deemed to have waived any right to assert or collect any Cure Costs or enforce any defaults that may arise or have arisen prior to or as of the Closing.

15. **Ipsa Facto Clauses Ineffective**. Upon the Debtors' assignment of the Assigned Contracts to the Buyer under the provisions of this CS Sale Order, no default shall exist under any Assigned Contract and no counterparty to any such Assigned Contract shall be permitted to declare or enforce a default by the Debtor or Buyer thereunder or otherwise take action against the Buyer as a result of any Debtor's financial condition, change in control, bankruptcy or failure to perform any of its obligations under the relevant Assigned Contract. Any provision in an Assigned Contract that prohibits or conditions the assignment or sublease of such Assigned Contract (including without limitation, the granting of a lien therein) or allows the counterparty thereto to terminate, recapture, impose any penalty, condition on renewal or extension, or modify any term or condition upon such assignment or sublease, constitutes an unenforceable anti-assignment provision that is void and of no force and effect. The failure of the Sellers or the Buyer to enforce at any time one or more terms or conditions of any Assigned Contract shall not be a waiver of such terms or conditions, or of the Sellers' and Buyer's rights to enforce every term and condition of the Assigned Contract.

16. **Binding Effect of Order**. This CS Sale Order shall be binding upon and shall govern the acts of all entities, including without limitation all filing agents, filing officers, title agents, title companies, recorders of mortgages, recorders of deeds, registrars of deeds, administrative agencies, governmental departments, secretaries of state, federal, state and local officials, and all other persons and entities who may be required by operation of law, the duties of their office, or

contract, to accept, file, register or otherwise record or release any documents or instruments, or who may be required to report or insure any title or state of title in or to any of the CS Purchased Assets. The terms and provisions of the Final CS Purchase Agreement, the Ancillary Agreements, all other documents and instruments related to or connected with the Transactions and the consummation thereof, the Transactions themselves, the Procedures Order, and this CS Sale Order shall be binding in all respects upon the Sellers, the Debtors' estates, all creditors thereof (whether known or unknown), all holders of equity interests in any of the Sellers, the Buyer and its respective Affiliates, Member Firms, successors and assigns, and any and all third parties, notwithstanding any subsequent appointment of any trustee of the Debtors under any chapter of the Bankruptcy Code, as to which trustee(s) such terms and provisions likewise shall be binding.

17. **Release of Interests.** This CS Sale Order (i) shall be effective as a determination that, on the Closing, all Interests of any kind or nature whatsoever existing as to the CS Purchased Assets prior to the Closing have been unconditionally released, discharged and terminated, and that the conveyances described herein have been effected, and (ii) shall be binding upon and shall govern the acts of all entities including without limitation, all filing agents, filing officers, title agents, title companies, recorders of mortgages, recorders of deeds, registrars of deeds, administrative agencies, governmental departments, secretaries of state, federal, state, and local officials, and all other persons and entities who may be required by operation of law, the duties of their office, or contract, to accept, file, register or otherwise record or release any documents or instruments, or who may be required to report or insure any title or state of title in or to any of the CS Purchased Assets. On the Closing, the Debtors and persons holding an Interest in the CS Purchased Assets as of the Closing are authorized to execute such

documents and take all other actions as may be reasonably necessary to release their Interests in the CS Purchased Assets, if any, as such Interests may have been recorded or may otherwise exist.

18. **Release of Non-Compete Obligations.** Prior to or upon the Closing, each Seller, on behalf of itself and its bankruptcy estate, is hereby authorized to execute and deliver to and for the benefit of Buyer a full and irrevocable release in which such Seller releases certain employees from their respective employment, confidentiality, non-compete, non-solicitation and related obligations as described in section 1.4(b)(vii) of the Final CS Purchase Agreement.

19. **Release of Avoidance Actions.** As of the Closing, each Seller, on behalf of itself and its bankruptcy estate, is deemed to have fully and irrevocably released all avoidance actions. Prior to or upon the Closing, each Seller, on behalf of itself and its bankruptcy estate, is hereby authorized to execute and deliver to Buyer a full and irrevocable release of all avoidance actions and similar rights and causes of action, including causes of action under sections 544 through 553 of the Bankruptcy Code of such Seller and such Seller's bankruptcy estate against (i) Buyer, any Member Firm or Affiliate of Buyer, and (ii) any counterparty to an Assigned Contract and any Affiliate of such counterparty, in each case with respect to the Acquired Assets. Sellers are hereby authorized and directed to execute and deliver to Buyer at Closing a written instrument memorializing such release, provided that the failure to execute or deliver such instrument shall not limit the effectiveness or enforceability of this paragraph on and after Closing.

20. **GDC China Agreement.** Prior to or upon the Closing, the Debtors are hereby authorized to execute and deliver to Buyer the Deed of Termination and Release, as required under the GDC China Agreement, which shall be a full and irrevocable release of all

indebtedness of GDC China owed to the Debtors and all indebtedness of the Debtors owed to GDC China as of the closing date of the GDC China Agreement without any payment of cash or otherwise and such indebtedness obligations shall be of no further force or effect.

21. **Retention of Jurisdiction.** This Court retains jurisdiction, pursuant to its statutory powers under 28 U.S.C. § 157(b)(2), to, among other things, interpret, implement, and enforce the terms and provisions of this CS Sale Order, all amendments thereto and any waivers and consents thereunder, including, but not limited to, retaining jurisdiction to (i) compel delivery of the CS Purchased Assets to Buyer; (ii) interpret, implement and enforce the provisions of the Procedures Order, this CS Sale Order, and any related order; (iii) protect Buyer, its Affiliates, Member Firms, partners, principals or shareholders against any Interests against the Debtors or the CS Purchased Assets of any kind or nature whatsoever, including, without limitation, through the grant of declaratory and injunctive relief determining that the Buyer, its Affiliates, Member Firms, partners, principals or shareholders and their assets (including the CS Purchased Assets) are not subject to such Interests and prohibiting persons and entities from asserting such Interests against the Buyer, its Affiliates, Member Firms, partners, principals or shareholders and their assets (including the CS Purchased Assets), and (iv) enter any orders under sections 363 and 365 of the Bankruptcy Code with respect to the Assigned Contracts.

22. **Fees, Expenses and Other Obligations.** All obligations of the Debtors under the Final CS Purchase Agreement, the Ancillary Agreements, and any and all of the documents delivered by the Debtors in connection with the Final CS Purchase Agreement, including, but not limited to, the Termination Fee and the Expense Reimbursement, shall be paid in the manner provided in the Final CS Purchase Agreement and the Procedures Order, without further order of this Court. All such obligations shall constitute allowed administrative claims in each of the

Debtors' chapter 11 cases, with first priority administrative expense under section 507(a)(1) of the Bankruptcy Code as set forth in the Procedures Order. Until satisfied, all such obligations shall continue to have the protections provided in the Procedures Order and this CS Sale Order, and shall not be discharged, modified or otherwise affected by any reorganization plan for the Debtors, except by an express agreement with Buyer.

23. **Sale Proceeds**. Any and all valid and perfected Interests in the CS Purchased Assets of the Debtors shall attach to any proceeds of such CS Purchased Assets immediately upon receipt of such proceeds by the Sellers (or any party acting on any Seller's behalf) in the order of priority, and with the same validity, force and effect which they now have against such CS Purchased Assets, subject to any rights, claims and defenses the Sellers, the Debtors' estates or any trustee for any Debtor, as applicable, may possess with respect thereto, in addition to any limitations on the use of such proceeds pursuant to any provision of this CS Sale Order. Except as required by the Final CS Purchase Agreement, no proceeds subject to an asserted security interest or lien shall be used or disbursed by the Debtors without the express consent of the party or parties asserting an security interest or lien therein or further order of the Bankruptcy Court after notice (to all parties who have asserted an Interest in such proceeds) and a hearing, consistent with the requirements of the Bankruptcy Code.

24. **No Material Modifications**. The Final CS Purchase Agreement, Ancillary Agreements and any related agreements, documents or other instruments may be modified, amended or supplemented by the Debtors and the Buyer, in a writing signed by such parties, and in accordance with the terms thereof, without further order of the Court, *provided* that any (a) such modification, amendment or supplement does not have a material adverse effect on the Debtors' estates and has been agreed to between the Debtors and the Buyer and (b) such

modification, amendment or supplement is filed with the Bankruptcy Court and provided on seventy-two (72) hours prior notice to its effectiveness to Bingham McCutchen LLP, as counsel for the Official Committee of Unsecured Creditors and Paul, Hastings, Janofsky & Walker LLP, as counsel for the Administrative Agent for the Debtors' prepetition secured lenders (the "**Agent**"). At the sole discretion of the Buyer, the Debtors and the Buyer are expressly authorized, without further order of the Bankruptcy Court, to execute an amendment to the Final CS Purchase Agreement to provide for the Closing to occur on one or more Closing Dates so long as the amendment to the Final CS Purchase Agreement is filed with the Bankruptcy Court. Any material modification, amendment, or supplement to the Final CS Purchase Agreement must be approved by Order of the Bankruptcy Court following a motion on notice to all interested parties.

25. **Subsequent Orders and Plan Provisions.** Nothing contained in any subsequent order of this Court or any court of competent jurisdiction in these or other chapter 11 cases (including without limitation, an order authorizing the sale of assets pursuant to sections 363, 365 or any other provision of the Bankruptcy Code or any order entered after any conversion of a chapter 11 case of the Debtors to a case under chapter 7 of the Bankruptcy Code) or any chapter 11 plan confirmed in any Debtors' bankruptcy cases or any order confirming any such plan shall nullify, alter, conflict with, or in any manner derogate from the provisions of this CS Sale Order, and the provisions of this CS Sale Order shall survive and remain in full force and effect.

26. **Failure to Specify Provisions.** The failure specifically to include any particular provisions of the Final CS Purchase Agreement in this CS Sale Order shall not diminish or impair the effectiveness of such provisions, it being the intent of the Court that the Final CS Purchase Agreement be authorized and approved in its entirety.

27. **No Stay of Order**. Notwithstanding the provisions of Bankruptcy Rule 6004 and Bankruptcy Rule 6006 or any applicable provisions of the Local Rules, this CS Sale Order shall not be stayed for ten (10) days after the entry hereof, but shall be effective and enforceable immediately upon entry, and the ten (10) day stay provided in such rules is hereby expressly waived and shall not apply. Time is of the essence in approving the Transactions, and the Debtors and the Buyer intend to close the Transactions as soon as practicable. Any party objecting to this CS Sale Order must exercise due diligence in filing an appeal and pursuing a stay within the time prescribed by law and prior to Closing, or risk its appeal will be foreclosed as moot.

28. **Closing Conditions and Termination Rights**. Nothing in this CS Sale Order shall modify or waive any closing conditions or termination rights in Articles V and VII of the Final CS Purchase Agreement, and all such conditions and rights shall remain in full force and effect in accordance with their terms.

29. **Allocation**. The Buyer shall pay proceeds of the Transactions to the Sellers, collectively, to be held by BearingPoint, Inc. on behalf of all of the Sellers. The rights of all parties in interest in respect of the proper allocation of proceeds received by the Sellers on account of the CS Purchased Assets are reserved, as among each of the Sellers (and without impairing or affecting, in any way, Buyer's rights under the Final CS Purchase Agreement, including section 6.3). Sellers shall provide to the Agent and the Official Committee of Unsecured Creditors, on receipt, the Preliminary Allocation Schedule and the Allocation Schedule as defined in Section 6.3(d) of the Final CS Purchase Agreement, and shall provide to the Agent and the Official Committee of Unsecured Creditors any notice or statement Seller proposes to deliver to Buyer thereunder at least seven (7) days before such delivery. In the event

of a dispute, the Agent and the Official Committee of Unsecured Creditors may seek appropriate relief from this Court and the Court shall reserve all rights to resolve such disputes and any other disputes arising under Section 6.3(d). No dispute arising under section 6.3(d) shall impair or delay the Buyer's right to close.

30. Nothing contained in this Order shall affect or impair the rights granted to the Agent pursuant to the Final Order Pursuant to Sections 105, 361, 362, 363, and 364 of the Bankruptcy Code (A) Authorizing the Debtors' Use of Cash Collateral by Consent and (B) Granting Adequate Protection, dated April 20, 2009.

Dated: New York, New York
May 28, 2009

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