

**TRADEMARK ASSIGNMENT**

Electronic Version v1.1  
 Stylesheet Version v1.1

<b>SUBMISSION TYPE:</b>		NEW ASSIGNMENT	
<b>NATURE OF CONVEYANCE:</b>		Release of Security Agreement and Collateral Assignment recorded at Reel/Frame 3395/0821 by Bankruptcy Order	
<b>CONVEYING PARTY DATA</b>			
<b>Name</b>	<b>Formerly</b>	<b>Execution Date</b>	<b>Entity Type</b>
Capital Source Finance LLC		02/26/2007	Financial Institution: UNITED STATES
<b>RECEIVING PARTY DATA</b>			
<b>Name:</b>	Burr Wolff, L.P.		
<b>Street Address:</b>	3355 WEST ALABAMA, SUITE 600		
<b>City:</b>	HOUSTON		
<b>State/Country:</b>	TEXAS		
<b>Postal Code:</b>	77098		
<b>Entity Type:</b>	LIMITED PARTNERSHIP: TEXAS		
<b>PROPERTY NUMBERS Total: 1</b>			
<b>Property Type</b>	<b>Number</b>	<b>Word Mark</b>	
<b>Registration Number:</b>	2432746	PTS	
<b>CORRESPONDENCE DATA</b>			
<b>Fax Number:</b>	(714)755-8290		
	<i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i>		
<b>Phone:</b>	714-540-1235		
<b>Email:</b>	ipdocket@lw.com		
<b>Correspondent Name:</b>	Latham & Watkins LLP		
<b>Address Line 1:</b>	650 Town Center Drive, Suite 2000		
<b>Address Line 4:</b>	Costa Mesa, CALIFORNIA 92626		
<b>ATTORNEY DOCKET NUMBER:</b>	048927-0001		
<b>NAME OF SUBMITTER:</b>	Anna T Kwan		
<b>Signature:</b>	/Anna T Kwan/		

OP \$40.00 2432746

900176128

**TRADEMARK**  
**REEL: 004420 FRAME: 0200**

Date:

11/22/2010

**Total Attachments: 41**

source=bankruptcy order#page1.tif  
source=bankruptcy order#page2.tif  
source=bankruptcy order#page3.tif  
source=bankruptcy order#page4.tif  
source=bankruptcy order#page5.tif  
source=bankruptcy order#page6.tif  
source=bankruptcy order#page7.tif  
source=bankruptcy order#page8.tif  
source=bankruptcy order#page9.tif  
source=bankruptcy order#page10.tif  
source=bankruptcy order#page11.tif  
source=bankruptcy order#page12.tif  
source=bankruptcy order#page13.tif  
source=bankruptcy order#page14.tif  
source=bankruptcy order#page15.tif  
source=bankruptcy order#page16.tif  
source=bankruptcy order#page17.tif  
source=bankruptcy order#page18.tif  
source=bankruptcy order#page19.tif  
source=bankruptcy order#page20.tif  
source=bankruptcy order#page21.tif  
source=bankruptcy order#page22.tif  
source=bankruptcy order#page23.tif  
source=bankruptcy order#page24.tif  
source=bankruptcy order#page25.tif  
source=bankruptcy order#page26.tif  
source=bankruptcy order#page27.tif  
source=bankruptcy order#page28.tif  
source=bankruptcy order#page29.tif  
source=bankruptcy order#page30.tif  
source=bankruptcy order#page31.tif  
source=bankruptcy order#page32.tif  
source=bankruptcy order#page33.tif  
source=bankruptcy order#page34.tif  
source=bankruptcy order#page35.tif  
source=bankruptcy order#page36.tif  
source=bankruptcy order#page37.tif  
source=bankruptcy order#page38.tif  
source=bankruptcy order#page39.tif  
source=bankruptcy order#page40.tif  
source=bankruptcy order#page41.tif

FEB 26 2007

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

Michael N. Milby, Clerk of Court

IN RE: § CASE NO. 06-37073-H3-7  
§  
Burr Wolff, L.P., § (Chapter 7)  
§  
DEBTOR §  
§

**ORDER AUTHORIZING AND APPROVING: (A) ASSET PURCHASE AGREEMENT;  
(B) SALE OF CERTAIN OF THE DEBTOR'S ASSETS FREE AND CLEAR OF ALL  
LIENS, CLAIMS, INTERESTS AND ENCUMBRANCES;(C) ASSUMPTION AND  
ASSIGNMENT OF CERTAIN EXECUTORY CONTRACTS;  
AND (D) CERTAIN RELATED RELIEF**

Upon the motion, dated January 29, 2007 (the "Motion"), of Joseph M. Hill ("Seller" or the "Trustee"), the chapter 7 trustee of the above-captioned debtor (the "Debtor") for entry of an order (the "Approval Order") pursuant to sections 105(a), 363, 364 and 365 of title 11 of the United States Code (the "Bankruptcy Code") and Rules 2002, 6004, 6006, 9007 and 9014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"): (x) authorizing and approving the Asset Purchase Agreement (the "Purchase Agreement")<sup>1</sup> between the Trustee and BW Acquisition Corp. (together with any permitted assignee, the "Buyer"), dated as of January 26, 2007, for the sale ("Sale") by the Trustee to Buyer of certain assets of the Debtor's estate (as described more fully in the Purchase Agreement, as modified pursuant to the terms of this Order) (the "Purchased Assets") free and clear of any and all liens, claims, encumbrances or interests which may be or have been asserted; (y) authorizing the assumption by the Trustee and assignment to Buyer of certain executory contracts in connection with the Sale (the "Assigned Contracts"); and (z) granting related relief; and this Court having entered an order on February 5,

<sup>1</sup> Capitalized terms used but not defined herein have the meanings ascribed to them in the Motion or the Purchase Agreement, as the case may be.

98

2007 (the "Procedure Order") approving, among other things, (i) certain bid protections, including a break-up fee, bidding and auction procedures and overbid requirements (collectively, the "Bidding Procedures"), (ii) the form and manner of notice (the "Procedure Notice") with respect to such procedures and the hearing to consider entry of this order, and (iii) establishing procedures (the "Cure Procedures") relating to the assertion of the cure amounts (the "Cure Amounts") in connection with the proposed assumption by the Trustee and assignment to Buyer of the Assigned Contracts; and no Competing Bid having been received; and the Trustee having determined Buyer has submitted the highest or otherwise best bid for the Purchased Assets; and a hearing having been held on February 21, 2007 (the "Approval Hearing"); and the Court having reviewed and considered: (i) the Motion; (ii) the objections (the "Objections") thereto; and (iii) the arguments of counsel made, and the evidence proffered or adduced, at the Approval Hearing; and it appearing that the relief requested in the Motion is in the best interests of the Trustee, the Debtor and its estate; and after due deliberation thereon; and good and sufficient cause appearing therefor, it hereby is

FOUND AND DETERMINED THAT:<sup>2</sup>

A. This Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334, and this matter is a core proceeding pursuant to, among other things, 28 U.S.C. §157(b)(2)(A) and (N). Venue of this case and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

---

<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

B. The statutory predicates for the relief requested herein are sections 105, 363, 364 and 365 of the Bankruptcy Code and Bankruptcy Rules 2002, 6004, 6006, 9007 and 9014.

C. This Court entered the Procedure Order on February 5, 2007.

D. As evidenced by the affidavits of service filed with this Court and based on representations of counsel at the Approval Hearing: (i) due, proper, timely, adequate and sufficient notice of the Motion, the Procedure Order, the Procedure Notice, the Approval Hearing, the Sale, a substantially similar form of this Approval Order, and the transactions contemplated by the Purchase Agreement (including, without limitation, the assumption and assignment of the Assigned Contracts), has been provided in accordance with sections 102(1), 105(a), 363, 364 and 365 of the Bankruptcy Code and Bankruptcy Rules 2002, 6004, 6006, 9007 and 9014 (except as otherwise expressly authorized by this Court), and in compliance with the Purchase Agreement; (ii) such notice was good, sufficient and appropriate under the circumstances; and (iii) no other or further notice of the Motion, the Procedure Order, the Procedure Notice, the Approval Hearing, the Sale or the transactions contemplated by the Purchase Agreement (including, without limitation, the assumption and assignment of the Assigned Contracts), is or shall be required.

E. A reasonable opportunity to object and be heard with respect to the Motion and the relief requested therein has been afforded to all interested persons and entities, including: (i) all creditors and parties in interest in this case; (ii) all current and former employees of the Debtor known to Seller; (iii) all persons or entities who have asserted security interests, liens, or other interests in any of the Purchased Assets; (iv) persons or entities who have notified the Trustee or the Debtor of claims, or to the Trustee's knowledge, who have a

reasonable basis to make claims against the Trustee or the Debtor; (v) sponsors and trustees under any pension or retirement plan for all current and former employees of the Debtor, (vi) all non-Debtor parties to executory contracts and unexpired leases, including all non-Debtor parties to software license agreements, customer contracts and escrow agreements (to the extent executory); (vii) the Office of the United States Trustee for the Southern District of Texas; (viii) Buyer and its counsel; (ix) all other persons or entities required to receive notice of the Proposed Sale pursuant to Rule 2002 of the Bankruptcy Rules; and (x) all other persons designated by Buyer on or before two business days after entry of the Procedure Order ((i) through (x) collectively, the "Notice Parties").

F. Good and sufficient reasons for approval of the Purchase Agreement and the Sale have been articulated. The relief requested in the Motion is in the best interests of the Debtor's estate, its creditors and other parties in interest.

G. The Trustee has demonstrated both: (i) good, sufficient and sound business purpose and justification; and (ii) compelling circumstances for the Sale other than in the ordinary course of business, pursuant to section 363(b) of the Bankruptcy Code, in that, among other things, the immediate consummation of the Sale to Buyer is necessary and appropriate to maximize the value of the Debtor's estate.

H. The Trustee is the duly appointed Chapter 7 trustee in this case, is duly qualified, has the power and authority to execute, deliver and consummate the Purchase Agreement, any other agreements and any instruments of transfer and conveyance relating to the transaction contemplated thereby.

I. The bidding and related procedures established by the Procedure Order have been complied with in all material respects by the Trustee and Buyer.

J. The Purchase Agreement was negotiated, proposed and entered into by the Trustee and Buyer without collusion, in good faith and from arm's-length bargaining positions. Buyer is not an "insider" of any of the Trustee or the Debtor, as that term is defined in section 101 of the Bankruptcy Code. Neither the Trustee nor Buyer have engaged in any conduct that would cause or permit the Purchase Agreement to be avoided under section 363(n) of the Bankruptcy Code.

K. Buyer is a good faith Buyer under section 363(m) of the Bankruptcy Code and, as such, is entitled to all of the protections afforded thereby. Buyer will be acting in good faith within the meaning of section 363(m) of the Bankruptcy Code in closing the transactions contemplated by the Purchase Agreement.

L. The consideration to be provided by Buyer pursuant to the Purchase Agreement: (i) is fair and reasonable; (ii) is the highest or otherwise best offer for the Purchased Assets; and (iii) constitutes reasonably equivalent value and fair consideration under the Bankruptcy Code and under the laws of the United States, any state, territory, possession or the District of Columbia (collectively, the "Laws").

M. The Purchase Agreement was not entered into for the purpose of hindering, delaying or defrauding creditors under the Bankruptcy Code or under the Laws.

N. The transfer of the Purchased Assets to Buyer pursuant to the Purchase Agreement will be a legal, valid and effective transfer of the Purchased Assets, and vests or will vest Buyer with all right, title and interest of the Trustee and/or the Debtor, as the case may be, to the Purchased Assets free and clear of liens, Claims (as defined in section 101(5) of the Bankruptcy Code), encumbrances and interests of any kind or nature including all debts arising under, relating to or in connection with any acts of the Trustee or the Debtor, Claims, liabilities,

obligations, demands, guaranties, options, rights, contractual commitments, restrictions, interests and matters of any kind and nature, whether arising prior to or subsequent to the commencement of this case, and whether imposed by agreement, understanding, law, equity or otherwise, including, without limitation, claims and encumbrances that purport to give to any party a right or option to effect any forfeiture, modification, right of first refusal, or termination of any of the Debtor's or the Seller's or Buyer's interests in the Purchased Assets, or any similar rights; or in respect of taxes, restrictions, rights of first refusal, charges or interests of any kind or nature, if any, including, but not limited to, any restriction on the use, voting, transfer, receipt of income or other exercise of any attributes of ownership (collectively, the "Interests"), with all such Interests to attach to the proceeds of the Sale (the "Sale Proceeds") in the order of their priority, subject to any rights, claims and defenses of the Trustee or the Debtor with respect thereto.

O. The Trustee may sell the Purchased Assets free and clear of all Interests (defined herein) because each entity with a security interest in any Purchased Assets to be transferred on the Closing Date, including the Assigned Contracts: (i) has consented to the Sale (including the assumption and assignment of the Assigned Contracts) or is deemed to have consented to the Sale; (ii) could be compelled in a legal or equitable proceeding to accept money satisfaction of such interest; or (iii) otherwise falls within the provisions of section 363(f) of the Bankruptcy Code, and therefore, 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 Motion are deemed to have consented pursuant to section 363(f)(2) of the Bankruptcy Code. Those holders of Interests who did object are adequately protected by having their Interests, if any, attach to the cash proceeds of the Sale



ultimately attributable to the property against or in which they claim an Interest, subject to the terms hereof.

P. Neither Buyer nor its affiliates, successors or assigns, as a result of any action taken in connection with the purchase of the Purchased Assets: (a) is a successor to the Trustee or the Debtor; (b) is liable for any obligations of the Trustee or the Debtor; (c) has, *de facto* or otherwise, merged with or into the Trustee or the Debtor; or (d) is a continuation (substantial or otherwise) of the Debtor or any enterprise of the Debtor.

Q. The Trustee has demonstrated that assuming and assigning the Assigned Contracts in connection with the Sale is an exercise of his sound business judgment, and that such assumption and assignment is in the best interests of the Debtor and its estate.

R. As of the Closing Date, the Assigned Contracts will be in full force and effect and not subject to termination or cancellation by the non-debtor party thereto based upon any act, omission or failure that may have occurred or arisen prior to the Closing Date.

S. The Trustee has, to the extent necessary, satisfied the requirements of section 365 of the Bankruptcy Code in connection with the Sale and the assumption and assignment of the Assigned Contracts, and shall upon assignment thereof on the Closing Date, be relieved from any liability for any breach thereof, except as otherwise expressly provided in the Purchase Agreement.

T. Subject to the last sentence of paragraph 40 below, the Debtor's bankruptcy estate is, pursuant to that certain Master Tax Services Agreement Number 65000-002-001, dated on or about January 1, 2003 (the "BAL Global Tax Services Agreement"), between the Debtor and Bank of America Technology and Operations, Inc., in possession of certain BAL Global Confidential Information (as defined in the agreement annexed hereto as

Exhibit A) forwarded to the Debtor by BAL Global Finance LLC (“BAL”) and certain of its affiliates, including, but not necessarily limited to, Fleet Business Credit, Fleet Capital Leasing, Fleet Leasing, Sanwa Business Credit, Sanwa Leasing, and Banc of America Leasing & Capital (collectively, the “BAL Affiliates,” and together with BAL, “BAL Global”). Subject to the last sentence of paragraph 40 below, such BAL Global Confidential Information is not an asset of the Debtor’s bankruptcy estate pursuant to 11 U.S.C. § 541(a) or otherwise.

W. Subject to the last sentence of paragraph 42 below, the Debtor’s bankruptcy estate is, pursuant to that certain Master Service Agreement, dated on or about December 15, 2005, by and between Burr Wolff and Citicorp Leasing Inc., in possession of certain Citi Confidential Information (defined in the agreement annexed hereto as Exhibit B) forwarded to the Debtor by Citicorp Leasing Inc. and certain of its affiliates (collectively, “CLI”). Subject to the last sentence of paragraph 42 below, such Citi Confidential Information as it relates to CLI is not an asset of the Debtor’s bankruptcy estate pursuant to 11 U.S.C. § 541(a) or otherwise.

U. The Purchase Agreement is a valid and binding contract between the Trustee and Buyer, which is and shall be enforceable according to its terms.

V. All of the provisions of the Purchase Agreement are nonseverable and mutually dependent.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:

1. The Motion be, and it is hereby, approved in all respects (other than with respect to matters already addressed by the Procedure Order).

2. Any Objections to the entry of this Order or the relief granted herein that have not been withdrawn, waived or settled, and all reservations of rights included therein, hereby are denied and overruled on the merits.

Approval of the Purchase Agreement and Related Agreements

3. The Purchase Agreement and all of the terms and conditions thereof, including, but not limited to, the sale of the Purchased Assets as set forth in the Purchase Agreement, in exchange for the Purchase Price of \$2,540,000 (subject to any further reductions and/or adjustments, as set forth in the Purchase Agreement), hereby are approved.

4. Pursuant to sections 363(b) and (f) of the Bankruptcy Code, the Trustee is authorized and directed to consummate the Sale, pursuant to and in accordance with the terms and conditions of the Purchase Agreement.

5. The Trustee is authorized and directed to execute and deliver, and empowered to perform under, consummate and implement pursuant to the terms thereof, the Purchase Agreement, and all additional instruments and documents that may be reasonably necessary or desirable to implement the Purchase Agreement, and to take all further actions as may be reasonably requested by Buyer for the purpose of transferring the Purchased Assets to Buyer or as may be reasonably necessary or appropriate to the performance of the obligations contemplated by the Purchase Agreement.

Transfer of Purchased Assets

6. Pursuant to sections 105(a) and 363(f) of the Bankruptcy Code, upon Closing, the Purchased Assets shall be transferred to Buyer free and clear of all Interests with all such Interests to attach to the Trustee's and, to the extent applicable, the Debtor's interest in the Sale Proceeds, in the order of their priority, with the same validity, force and effect which they now have against the Purchased Assets, subject to any rights, claims and defenses the Trustee or

the Debtor may possess with respect thereto. The transfer to Buyer free and clear of all Interests, as set forth herein in paragraph 6, shall not divest, extinguish or otherwise impair any rights of Sears Holdings Management Corporation and its affiliates (including Kmart Corporation) and Exxon Mobil Corporation ("Exxon Mobil") each as licensee (to the extent each is a licensee) to intellectual property under Section 365(n) of the Bankruptcy Code.

7. Upon Closing, and subject to paragraph 35 herein, Buyer shall have and is hereby granted a first lien on all funds received by Seller or the Debtor on or after the Execution Date respecting any Accounts Receivable, any security deposit or any other amount in respect of a Purchased Asset and all such funds received by Seller or the Debtor shall be held in trust for the benefit of the Buyer. On or promptly after the Closing, the net Sale Proceeds received by Trustee shall be distributed pursuant to and in accordance with the terms and conditions of that certain Court-approved Joint Stipulation between Chapter 7 Trustee and CapitalSource Finance LLC ("CapitalSource") with Respect to Disposition of Collateral (the "Joint Stipulation"). Nothing herein shall be deemed to create any obligation by Buyer to CapitalSource.

8. All persons and entities, including, but not limited to, all debt security holders, equity security holders, governmental, tax and regulatory authorities, lenders, trade and other creditors, holding Interests of any kind or nature whatsoever against the Trustee or against or in the Debtor or the Purchased Assets shall be and hereby are forever barred, enjoined and estopped from asserting, prosecuting or otherwise pursuing against Buyer, its property, its successors and assigns, its affiliates or the Purchased Assets, such persons' or entities' Interests. Following the Closing Date, no holder of an Interest in or Claim against the Trustee or the Debtor shall interfere with Buyer's title to or use and enjoyment of the Purchased Assets based on or related to such Interests.

9. The transfer of the Purchased Assets to Buyer pursuant to the Purchase Agreement shall not result in: (a) Buyer having any liability or responsibility for any Claim against the Debtor or against an insider of the Debtor; or (b) Buyer having any liability or responsibility to the Trustee or the Debtor except pursuant to the Purchase Agreement and this Order.

10. Buyer shall have no liability or responsibility for any liability or other obligation of the Trustee or the Debtor arising under or related to the Purchased Assets. Without limiting the effect or scope of the foregoing, the transfer of the Purchased Assets from the Trustee to Buyer does not and will not subject Buyer or its employees, officers, directors, advisors, affiliates, successors or assigns or their respective properties (including the Purchased Assets) to any liability for Claims against the Trustee or the Debtor or the Purchased Assets by reason of such transfer under any Laws applicable to such transactions. Neither Buyer nor its affiliates, successors or assigns shall be deemed, as a result of any action taken in connection with the purchase of the Assets, to: (a) be a successor to the Trustee or the Debtor; (b) have, *de facto* or otherwise, merged with or into the Debtor; or (c) be a continuation (substantial or otherwise) of the Trustee or the Debtor or any enterprise of the Debtor. Neither Buyer nor its affiliates, successors or assigns is acquiring or assuming any liability, warranty or other obligation of the Sellers, including, without limitation, any tax incurred but unpaid by the Trustee or the Debtor prior to the Closing Date, including, but not limited to, any tax, any fine or penalty relating to a tax, or any addition to tax, whether or not previously assessed, fixed or audited, whether or not paid, and whether or not contested before and adjudicated by a judicial or administrative tribunal of competent jurisdiction, except as otherwise expressly provided in the Purchase Agreement.

11. The transfer of the Purchased Assets to Buyer pursuant to the Purchase Agreement constitutes a legal, valid and effective transfer of the Purchased Assets, and shall vest Buyer with all right, marketable title and interest of the Trustee and/or the Debtor in and to the Purchased Assets free and clear of all Interests of any kind or nature whatsoever.

12. On the Closing Date, this Order shall be construed and shall constitute for any and all purposes a full and complete general assignment, conveyance and transfer of the Purchased Assets and the Assigned Contracts, or a bill of sale transferring good and marketable title in the Purchased Assets and the Assigned Contracts to Buyer.

13. This Order is and shall be effective as a determination that, all liens shall be, and are, without further action by any person or entity, released with respect to the Purchased Assets and the Assigned Contracts as of the Closing Date, except that such liens shall attach to the Trustee and the Debtor's interest in the Sale Proceeds in order of priority, subject to any rights, claims and defenses of the Trustee or the Debtor with respect thereto.

14. Buyer is authorized in connection with the Sale to allocate the Purchased Assets and Assigned Contracts among its affiliates, designees, assignees and/or successors in a manner as it, in its sole discretion, deems appropriate and to assign, sublicense, transfer or otherwise dispose of any of the Purchased Assets or rights under the Assigned Contracts to its affiliates, designees, assignees and/or successors with all of the rights and protections accorded under this Order and the Purchase Agreement and Seller will cooperate with and take all actions reasonably requested by Buyer to effectuate any of the foregoing.

15. This 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, public utility commissions, 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, or approve the transfer of, any title or state of title in or to any of the Purchased Assets.

Assumption and Assignment of Assigned Contracts

16. The Trustee is authorized, in accordance with sections 105(a), 363 and 365 of the Bankruptcy Code, to: (a) assume and assign to Buyer, effective upon the Closing Date, the Assigned Contracts, and/or to transfer, sell and deliver to Buyer all of the Trustee's and the Debtor's right, title and interest in and to the Assigned Contracts free and clear of all Interests; and (b) execute and deliver to Buyer such documents or other instruments as may be necessary to assign and transfer the Assigned Contracts to Buyer.

17. Effective on the Closing Date, the requirements of sections 365(b)(1) and 365(f)(2) of the Bankruptcy Code shall be deemed satisfied with respect to the Assigned Contracts.

18. Effective on the Closing Date, the Assigned Contracts shall be transferred to, and remain in full force and effect for the benefit of, Buyer, in accordance with its respective terms, notwithstanding any provision in such Assigned Contracts, if any, (including provisions of the type described in sections 365(b)(2), (e)(1) and (f)(1) of the Bankruptcy Code) which prohibits, restricts or conditions such assignment or transfer. The non-debtor party to each Assigned Contracts shall be deemed to have consented to such assignment under section 365(c)(1)(B) of the Bankruptcy Code, and Buyer shall enjoy all of the rights and benefits under each such Assigned Contracts as of the applicable assumption date without the necessity of obtaining such non-debtor party's written consent to the assumption and assignment thereof.

19. Pursuant to section 365(k) of the Bankruptcy Code, the Trustee, the Debtor and its estate shall be relieved from any liability for any breach of any Assigned Contracts after such assignment to and assumption by Buyer on the Closing Date.

20. Upon assignment of the Assigned Contracts to Buyer on the Closing Date, no default shall exist under any Assigned Contracts and no non-debtor party to the Assigned Contracts shall be permitted to declare a default by Buyer under such Assigned Contracts or otherwise take action against Buyer as a result of any Debtor's financial condition, bankruptcy or failure to perform any of its obligations under the Assigned Contracts, including any failure to pay any amounts necessary to cure any Debtor's defaults thereunder. Upon entry of this Order and assumption and assignment of the Assigned Contracts, Buyer shall be deemed in compliance with all terms and provisions of the Assigned Contracts.

Additional Provisions

21. The consideration provided by Buyer for the Purchased Assets under the Purchase Agreement is fair and reasonable and may not be avoided under section 363(n) of the Bankruptcy Code.

22. The transactions contemplated by the Purchase Agreement are undertaken by Buyer in good faith, as that term is used in section 363(m) of the Bankruptcy Code and, accordingly, the reversal or modification on appeal of the authorization provided herein to consummate the Sale shall not affect the validity of the Sale to Buyer, unless such authorization is duly stayed pending such appeal. Buyer is a good-faith Buyer of the Assets and is entitled to all of the benefits and protections afforded by section 363(m) of the Bankruptcy Code.

23. This Court shall retain jurisdiction to enforce and implement the terms and provisions of the Purchase Agreement, all amendments thereto, any waivers and consents thereunder and of each of the agreements executed in connection therewith in all respects,



including, but not limited to, retaining jurisdiction to: (a) compel delivery of the Purchased Assets to Buyer; (b) resolve any disputes arising under or related to the Purchase Agreement, except as otherwise provided therein, and (c) interpret, implement and enforce the provisions of this Order.

24. All entities that are presently, or on the Closing Date may be, in possession of some or all of the Purchased Assets hereby are directed to surrender possession of the Purchased Assets either to: (a) the Trustee prior to the Closing Date, for subsequent transfer to Buyer on the Closing Date; or (b) to Buyer on the Closing Date.

25. If any person or entity that has filed financing statements, mortgages, mechanic's liens, *lis pendens* or other documents or agreements evidencing Interests with respect to the Debtor and/or the Purchased Assets shall not have delivered to the Trustee and Buyer prior to the Closing Date, in proper form for filing and executed by the appropriate parties, termination statements, instruments of satisfaction, releases of all Interests which the person or entity has with respect to the Debtor and/or the Purchased Assets or otherwise, then: (a) the Trustee hereby is authorized to execute and file such statements, instruments, releases and other documents on behalf of the person or entity with respect to such assets and contracts; and (b) Buyer hereby is authorized to file, register or otherwise record a certified copy of this Order, which, once filed, registered or otherwise recorded, shall constitute conclusive evidence of the release of all Interests in the Purchased Assets as of the Closing Date of any kind or nature whatsoever.

26. As of the Closing Date, the Trustee is authorized and directed to change the name of the Debtor: "Burr Wolff, LP", to a name that does not include the name "Burr Wolff" or any derivatives thereof or anything confusingly similar thereto; provided, however,

following the Closing, the Trustee is authorized to include "f/k/a Burr Wolff" in any filings or other correspondence with this Court relating to the above captioned case.

27. As of the Closing Date, the caption in the above-captioned case shall read as follows:

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

-----x		
In re	:	Chapter 7
	:	
BWLP f/k/a Burr Wolff, LP,	:	Case No. 06-37073
	:	
Debtor.	:	
-----x		

28. The terms and provisions of the Purchase Agreement and this Order shall be binding in all respects upon, and shall inure to the benefit of, the Trustee, the Debtor, its estate, Buyer and its respective affiliates, successors and assigns, and any affected third parties, notwithstanding any subsequent appointment of any other trustee(s) under any chapter of the Bankruptcy Code, as to which trustee(s) such terms and provisions likewise shall be binding.

29. All persons who hold Claims against or Interests in the Debtor are forever barred and estopped from asserting or prosecuting any claims or causes of action against Buyer, its affiliates or any of its respective officers, directors, employees, attorneys or advisors, arising out of or in connection with the Sale.

30. After the Closing Date, no person or entity, including, without limitation, any federal, state or local taxing authority, may: (a) attach or perfect a lien or security interest against any of the Purchased Assets or Assigned Contracts on account of; or (b) collect or attempt to collect from Buyer or any of its affiliates, any tax (or other amount alleged to be

owing by the Trustee or the Debtor) (i) for any period commencing before and concluding prior to or after the Closing Date, or (ii) assessed prior to and payable after the Closing Date.

31. No bulk sales law or any similar law of any state or other jurisdiction shall apply in any way to any of the transactions under the Purchase Agreement.

32. The Purchase Agreement and any related agreements, documents or other instruments may be modified, amended or supplemented by the parties thereto, in a writing signed by such parties, and in accordance with the terms thereof, without further order of the Court.

33. Nothing contained in any other order in this case shall alter, conflict with or derogate from the provisions of the Purchase Agreement or this Order.

34. The failure specifically to include any particular provisions of the Purchase Agreement in this Order shall not diminish or impair the effectiveness of such provisions, it being the intent of this Court that the Purchase Agreement be authorized and approved in its entirety. Likewise, all of the provisions of this Order are nonseverable and mutually dependent. Notwithstanding anything to the contrary herein, to the extent that any conflict between or among the express terms or provisions of the Motion, the Purchase Agreement, the Procedures Order, any other order of this Court, or any other agreements, the terms and provisions of this Order shall govern and control.

35. Subject to the terms and conditions of this Order, effective upon entry of this Order, the Trustee shall be deemed to have elected the purchase price adjustment option set forth in Section 3.1(ii) of the Purchase Agreement, whereby the Purchase Price will be reduced by an agreed upon amount equal to the sum of \$60,000 plus the Pre-Closing Receivables (as defined in the Purchase Agreement), if any. The Trustee shall deliver a certificate to the Buyer

at the Closing certifying as to the Pre-Closing Amount, if any. Following the Closing, the first \$300,000 of Accounts Receivable (as defined in the Purchase Agreement) (the "A/R Target Amount") actually paid to the Buyer following the Closing shall be retained by the Buyer. From and after the date that the Buyer has been paid the A/R Target Amount, but in no event later than October 31, 2007 (the "Collection Outside Date"), to the extent that the Buyer receives payments from the third parties set forth on the Schedule of Contingency Fee Cases (to be provided by Trustee to Buyer and CapitalSource within fourteen (14) days after Closing; provided, however, that in no event shall the number of third parties set forth on the Schedule of Contingency Fees cases exceed 15 (fifteen) of any tax credits for which the taxing authority has granted tax credits (the "Tax Credit Amounts")) due in connection with the Contingency Fee Cases and for which such amounts were not previously paid to the Buyer and included in the A/R Target Amount, the Buyer shall promptly remit the first \$10,000 (the "Contingency Fee Cap") of such amounts received by the Buyer to the Trustee to be distributed pursuant to and in accordance with the terms and conditions of the Joint Stipulation. In connection with the payment by the Buyer to the Trustee of any amounts included within the Contingency Fee Cap, the Trustee shall deliver a certification to the Buyer that as of such date, the Trustee has not been paid any Accounts Receivable or Tax Credit Amounts by any third parties. The Contingency Fee Cap shall be reduced by any Tax Credit Amounts paid by such third parties directly to the Trustee. Following the earlier of the receipt by the Trustee of the Contingency Fee Cap or the Collection Outside Date, any rights of the Trustee to Tax Credit Amounts shall automatically terminate and any and all Accounts Receivable or Tax Credit Amounts paid to the Buyer, the Trustee or their affiliates shall be the property and asset of the Buyer. Nothing in this Order shall impose any obligation on the Buyer to seek collection of any Accounts Receivable or Tax Credit Amounts. This Order

shall not be deemed to have modified Section 9.3 of the Purchase Agreement and the Trustee shall remain subject in all respects to such provision. For the sake of clarity, the Buyer shall be entitled to all Accounts Receivable, including any Tax Credit Amounts, paid to the Buyer, the Trustee or otherwise to the extent such amounts are paid by (i) third parties other than those included in the Schedule of Contingency Cases or (ii) third parties included in the Schedule of Contingency Cases but not related to the Tax Credit Amounts.

36. Within 14 days of the entry of this Order, the Trustee shall turnover to Exxon Mobil, in a physical medium acceptable to Exxon Mobil, a copy of the source code (set forth in Section 5.1 of the Exxon Mobil License Agreement (defined below)), program materials, and other materials necessary for maintenance, modification or correction of the most current version of the software provided to Exxon Mobil, along with all improvements, updates, and enhancements to which Exxon Mobil is entitled under the terms of the Exxon Mobil License Agreement (collectively, the "Materials") -- all only to the extent that any of the Materials are in the Trustee's possession. To the extent any royalties, fees or other funds are due or become due for the use of the Materials, Exxon Mobil shall pay such amounts directly to Buyer in accordance with the Exxon Mobil License Agreement. Additionally, the Trustee shall not object to the retrieval of any of the Materials by Exxon Mobil from Iron Mountain pursuant to the Master Escrow Agreement between Burr Wolff, L.P. and Fort Knox Escrow Services, Inc. dated July 11, 1997 (which Agreement relates to Exxon Mobil and its ability to obtain the Materials).

37. Exxon Mobil shall not use the Materials except as authorized under the PTS Corporate Software Licensing Agreement (the "Exxon Mobil License Agreement") between Exxon Mobil Corporation (formerly known as Exxon Company, U.S.A.) and the Debtor executed on September 25, 1997. Exxon Mobil shall comply with the terms and provisions of

the Exxon Mobil License Agreement, including the license grants set forth in Article 2 of the Exxon Mobil License Agreement and all confidentiality provisions of the Exxon Mobil License Agreement.

38. Within 14 days of the entry of this Order, the Trustee shall turnover to Sears Holdings Management Corporation ("Sears") in a physical medium acceptable to Sears, a copy of the source code, along with all modifications, enhancements, updates, additions and corrections to the source code to which Sears is entitled to under the terms of the Sears License Agreement (defined below) (and the Escrow Agreement between the Debtor, Fort Knox and Sears Roebuck and Company) (collectively, the "Materials") -- all only to the extent that any of the Materials are in the Trustee's possession. To the extent any royalties, fees or other funds are due or become due for the use of the Materials, Sears shall pay such amounts directly to Buyer in accordance with the PTS Corporate Software Licensing Agreement (the "Sears License Agreement") between Sears and the Debtor, executed February 12, 1998, as amended from time to time.

39. Sears shall not use the Materials except as authorized under the Sears License Agreement and shall comply with the terms of the Sears License Agreement, including all confidentiality provisions of the Sears License Agreement; provided, however, Sears may permit its Affiliates (as defined in the Sears License Agreement) to use the Software (defined in the Sears License Agreement) as provided in the Sears License Agreement.

40. The BAL Global Confidential Information (a) is not and shall not constitute (i) an asset of the Debtor's bankruptcy estate pursuant to 11 U.S.C. § 541(a) or otherwise, (ii) a "Purchased Asset" as defined in the Motion, or (iii) part of the "Purchased Assets" as defined in the Asset Purchase Agreement, and (b) is owned by BAL Global and is not

being sold to or purchased by Buyer or any other person or entity pursuant to the terms of this Order, the Motion, the Asset Sale Agreement, or otherwise. Notwithstanding the foregoing, to the extent BAL Global Confidential Information comes into the possession of the Buyer or any entity, as applicable, as permitted under paragraph 14 of this Order, as part of the Sale, such information shall be kept confidential as set forth in the agreement annexed hereto as Exhibit A.

41. Prior to the Buyer or its designee dismantling the Debtor's network infrastructure located in Houston, Texas, the Trustee shall retain Kerry Comstock, Jeet Virk, or such other independent third party mutually acceptable to BAL Global and the Buyer, and at BAL Global's expense, to (a) use commercially reasonable efforts to transfer all BAL Global Confidential Information located on the Debtor's network infrastructure to an electronic data storage device or devices provided by BAL Global, and (b) thereafter use commercially reasonable efforts to delete all BAL Global Confidential Information located on the Debtor's network infrastructure. In the event such BAL Global Confidential Information is not transferred and deleted prior to dismantling of the Debtor's network infrastructure, such BAL Global Confidential Information may thereafter be transferred to BAL Global by Buyer or its designee and deleted as soon as is reasonably practicable.

42. The Citi Confidential Information (a) is not and shall not constitute (i) an asset of the Debtor's bankruptcy estate pursuant to 11 U.S.C. § 541(a) or otherwise, (ii) a "Purchased Asset" as defined in the Motion, or (iii) part of the "Purchased Assets" as defined in the Asset Purchase Agreement and (b) the Citi Confidential Information is owned by CLI and is not being sold to or purchased by Buyer or any other person or entity pursuant to the terms of this Order, the Motion, the Asset Sale Agreement, or otherwise. Notwithstanding the foregoing, to the extent Citi Confidential Information comes into the possession of Buyer or any entity

permitted under Paragraph 14 of this Order, as part of the Sale, such information shall be kept confidential as set forth in the agreement as attached hereto as Exhibit B.

43. Except as provided in the agreement annexed hereto as Exhibit B between CLI and Buyer with respect to the viable backup tape, all of the Debtor's remaining backup tapes are not included as part of the Sale. Such remaining backup tapes shall not be sold, transferred or conveyed in any manner to any third party except for the purposes of their destruction.

44. Notwithstanding the provisions of Bankruptcy Rules 6004(g) and 6006(d), this Order shall not be stayed for ten (10) days after the entry hereof, but shall be effective and enforceable immediately upon issuance hereof. Time is of the essence in closing the transactions referenced herein and the Trustee and Buyer intend to close the Sale as soon as practicable. Therefore, any party objecting to this Order must exercise due diligence in filing an appeal and pursuing a stay, or risk its appeal being foreclosed as moot.

DATED: FEB 20, 2007

  
UNITED STATES BANKRUPTCY JUDGE



AGREED AND ENTRY REQUESTED:

/s/ Timothy L. Wentworth

---

Timothy L. Wentworth  
State Bar No. 21179000  
CAGE, HILL & NIEHAUS, LLP  
5851 San Felipe, Suite 950  
Houston, TX 77057  
Tel: (713) 789-0500  
ATTORNEYS FOR JOSEPH M.  
HILL, TRUSTEE

/s/ Charles A. Beckham, Jr.

---

Charles A. Beckham, Jr.  
State Bar No. 02016600  
Brooks Hamilton  
State Bar No. 24046015  
HAYNES AND BOONE, LLP  
1221 McKinney, Suite 2100  
Houston Texas, 77010  
(713) 547-2000 (telephone)  
ATTORNEY FOR CITICORP LEASING, INC.  
AND EXXONMOBIL CORPORATION

/s/ Bryan L. Elwood

---

Bryan L. Elwood  
State Bar No. 24029535  
GREENBERG TRAUIG, LLP  
2200 Ross Avenue, Suite 5200  
Dallas, Texas 75201  
(214) 665-3600 (telephone)  
ATTORNEYS FOR BAL GLOBAL

/s/ D. Bobbitt Noel, Jr.

---

D. Bobbitt Noel, Jr.  
State Bar No. 15056500  
VINSON & ELKINS, LLP  
1001 Fannin Street, Suite 2500  
Houston Texas, 77010  
(713) 758-2084 (telephone)  
ATTORNEYS FOR SEARS HOLDING  
MANAGEMENT CORPORATION

/s/ Michael Leppert

---

Michael Leppert  
State Bar No. 12219900  
STRASBURGER & PRICE, LLP  
1401 McKinney, Suite 2200  
Houston, Texas 77010  
(713) 951-5600 (telephone)  
ATTORNEYS FOR BW ACQUISITION  
CORPORATION

**EXHIBIT A**  
**(Agreement with BAL Global Finance LLC)**

## CONFIDENTIALITY AGREEMENT

This Confidentiality Agreement (the "Agreement") is made as of the 23rd day of February, 2007, by and between BAL Global Finance LLC ("BAL") and collectively with its affiliates Fleet Business Credit, Fleet Capital Leasing, Fleet Leasing, Sanwa Business Credit, Sanwa Leasing, and Banc of America Leasing & Capital, "BAL Global"), having an office at 231 South LaSalle Street, Chicago, Illinois 60604, and BW Acquisition Corp. ("Buyer"), having an office at c/o BW Acquisition Corp., 10200-A Willow Creek Drive, San Diego, California 92131 (all of the foregoing referred to individually as "Party" or collectively as the "Parties").

WHEREAS, on December 11, 2006, Burr Wolff, LP (the "Debtor") filed a voluntary petition for relief pursuant to Chapter 7 of Title 11 of the United States Code with the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the "Court"). The Debtor's bankruptcy case is pending before the Court as Bankruptcy Case No. 06-37073.

WHEREAS, Joseph Hill has been appointed as the Chapter 7 trustee (the "Trustee") in the Debtor's bankruptcy case.

WHEREAS, on or about January 1, 2003, the Debtor and Bank of America Technology and Operations, Inc. entered into that certain Master Tax Services Agreement Number 65000-002-001 (the "BAL Global Tax Services Agreement"). Pursuant to the terms of the BAL Global Tax Services Agreement, the Debtor agreed to provide BAL Global and other related entities with certain personal property tax processing and payment services.

WHEREAS, on January 29, 2007, the Trustee filed a motion with the Court requesting authority to sell certain of the Debtor's assets free and clear of all liens, claims, and encumbrances (the "Sale").

WHEREAS, as set forth in the order approving the Sale (the "Sale Order"), the BAL Global Confidential Information is not property of the Debtor's bankruptcy estate and is owned by BAL Global.

Based upon the foregoing, and in order to allow the Sale to go forward and preserve the confidentiality of the BAL Global Confidential Information, the undersigned parties agree as follows:

1. Confidential Information. As provided in the BAL Global Tax Services Agreement, "BAL Global Confidential Information" means all data, trade secrets, business information, and other proprietary information of any kind whatsoever that BAL Global disclosed in writing (including electronic transfers of information by email, over the Internet, or otherwise), orally, visually, or in any other medium to the Debtor or to which the Debtor obtained access and that relates to BAL Global or its customers, employees, third-party vendors, or licensors, and includes all work product developed by the Debtor from any of the foregoing, provided, however, that BAL Global Confidential Information shall exclude underlying source code developed by or on behalf of the Debtor. BAL Global Confidential Information includes BAL Global Customer Information (defined herein).

2. Confidential and Proprietary Information of BAL Global. Buyer acknowledges and agrees that BAL Global has a responsibility to its customers and other consumers using its services to keep information it has received or produced about their usage of its services and about their accounts (collectively, the "BAL Global Customer Information") strictly confidential. Buyer shall not, and shall cause its employees, agents, consultants, representatives, affiliates, designees, assignees, and independent contractors not to, use or disclose BAL Global Confidential Information, in any form or medium, at any time other than to turn such over to BAL Global. Notwithstanding the foregoing, the obligation to hold information confidential shall not apply as follows: (a) if the information was independently developed by Buyer without any use of the BAL Global Confidential Information; (b) the information became known to Buyer, without restriction, from a third party without breach of the terms of this Agreement and who had a right to disclose it; (c) the information was in the public domain at the time it was disclosed or became in the public domain through no act or omission of Buyer; (d) the information was rightfully known to Buyer, without restriction, at the time of disclosure; or (e) the information is disclosed pursuant to the order, requirement, or request of a court, administrative or regulatory agency, or other governmental body; provided, however, that Buyer shall provide prompt notice thereof to BAL Global, unless such notice is not permitted by applicable law or regulation, and shall use reasonable efforts to cooperate with BAL Global if it elects to obtain a protective order or otherwise prevent public disclosure of such information all at BAL Global's expense. Notwithstanding anything to the contrary in the foregoing sentence, Buyer is not required to provide notice of a request for disclosure made by an administrative or regulatory agency or other governmental body.

3. Confidential and Proprietary Information of Buyer. BAL Global shall not, and shall cause its employees, agents, consultants, representatives, affiliates, designees, assignees, and independent contractors not to, use or disclose any data, trade secrets, business information, and other proprietary information of any kind whatsoever disclosed by Buyer in writing (including electronic transfers of information by email, over the Internet, or otherwise), orally, visually, or in any other medium ("Buyer Confidential Information") to BAL Global pursuant to the terms of this Agreement or paragraph 41 of the Sale Order; provided, however, that Buyer Confidential Information shall not include BAL Global Confidential Information. Notwithstanding the foregoing, the obligation to hold information confidential shall not apply as follows: (a) if the information was independently developed by BAL Global without any use of Buyer Confidential Information; (b) the information became known to BAL Global, without restriction, from a third party without breach of the terms of this Agreement and who had a right to disclose it; (c) the information was in the public domain at the time it was disclosed or became in the public domain through no act or omission of BAL Global; (d) the information was rightfully known to BAL Global, without restriction, at the time of disclosure; or (e) the information is disclosed pursuant to the order, requirement or request of a court, administrative or regulatory agency, or other governmental body; provided, however, that BAL Global shall provide prompt notice thereof to Buyer, unless such notice is not permitted by applicable law or regulation, and shall use reasonable efforts to cooperate with Buyer if it elects to obtain a protective order or otherwise prevent public disclosure of such information all at Buyer's expense. Notwithstanding anything to the contrary in the foregoing sentence, BAL Global is not required to provide notice of a request for disclosure made by an administrative or regulatory agency or other governmental body.

4. **Standard of Care.** Buyer shall treat BAL Global Confidential Information, and BAL Global shall treat Buyer Confidential Information, with no less care than it employs for its own confidential information of a similar nature that it does not wish to disclose, publish, or disseminate, but not less than a reasonable level of care.
5. **Notification.** Buyer, together with any of its applicable designees, affiliates, and/or assignees (as provided in paragraph 14 of the Sale Order), agrees to notify BAL Global to the extent BAL Global Confidential Information is identified during its review in the normal course of business of the assets purchased pursuant to the Sale in its possession. Upon notification as contemplated in the immediately preceding sentence, BAL Global may make requests, and Buyer shall use commercially reasonable efforts to accommodate any such request, at BAL Global's expense, regarding the disposition of such BAL Global Confidential Information. BAL Global may request, and Buyer shall use commercially reasonable efforts to accommodate such request, at BAL Global's expense, whether Buyer or its assignees, designees, or affiliates (as provided in paragraph 14 of the Sale Order) are in possession of certain specific BAL Global Confidential Information and, if so, that such be turned over to BAL Global and/or deleted.
6. **Applicable Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of New York.
7. **Amendments.** This Agreement may not be amended or terminated except pursuant to a written agreement duly executed by the Parties.
8. **Successors and Assigns.** This Agreement shall be binding upon and shall inure to the benefit of the Parties hereto and their respective successors and assigns.
9. **Counterparts.** This Agreement may be executed in counterparts, and each counterpart shall for all purposes be an original, and all such counterparts shall together constitute one and the same Agreement.

[Signatures follow on next page.]

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

BAL Global Finance LLC

By: W. Andrew Gata  
Title: SR. VICE PRESIDENT  
Dated: 2/23/2007

BW Acquisition Corp.

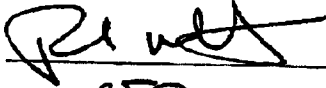
By: \_\_\_\_\_  
Title: \_\_\_\_\_  
Dated: \_\_\_\_\_

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

BAL Global Finance LLC

By: \_\_\_\_\_  
Title: \_\_\_\_\_  
Dated: \_\_\_\_\_

BW Acquisition Corp.

By:   
Title: COO.  
Dated: Feb 22, 2007.



**EXHIBIT B**  
**(Agreement with Citicorp. Leasing Inc.)**

## **CONFIDENTIALTY AND POSSESSION AGREEMENT**

THIS CONFIDENTIALITY AND POSSESSION AGREEMENT is made as of February 22, 2007, between Citicorp Leasing Inc. ("CLI") having an office at 3950 Regent Blvd., Mail Stop S1B-135, Irving, Texas 75063 and BW Acquisition Corp. ("BW Acquisition") having an office at Tax Compliance, Inc., c/o BW Acquisition Corp., 10200-A Willow Creek Drive, San Diego, California 92131, and Tax Compliance, Inc. ("TCI," and collectively with BW Acquisition, the "Company") having an office at 10200-A Willow Creek Drive, San Diego, California 92131.

In consideration of the covenants and promises contained herein, CLI and the Company agree as follows:

1. **PURPOSE.**

On December 15, 2005, CLI entered into a Master Service Agreement (the "MSA") with Burr Wolff, L.P. ("Burr Wolff"). Pursuant to the MSA, Burr Wolff came into the possession of certain confidential information as described below. The confidential information was proprietary information and at all times was owned by CLI. On December 11, 2006, Burr Wolff filed a petition for relief under Chapter 7 of the Bankruptcy Code. Joseph M. Hill, the Chapter 7 trustee (the "Trustee"), has entered into an Asset Purchase Agreement (the "APA") to sell substantially all of the assets (the "Purchased Assets") of Burr Wolff to BW Acquisition. Pursuant to the APA, the Company may come into possession of the confidential information contained in the Purchased Assets. CLI and the Company wish to assure the confidentiality and destruction of certain Citi Confidential Information, as defined below.

2. OWNERSHIP OF CONFIDENTIAL INFORMATION.

- a. To the extent the Citi Confidential Information comes into possession of the Company, the Citi Confidential Information shall be subject to the terms of this Agreement. In connection with the destruction of the Citi Confidential Information, CLI will come in contact with the Purchased Assets owned by Buyer. Such Purchased Assets are to be kept confidential by CLI on the same terms and conditions as are required by the Company under the terms of this Agreement.
- b. The Company acknowledges that CLI has a responsibility to its customers and other consumers using its services to keep information it has received or produced about their usage of its services and about their accounts strictly confidential.

3. PROTECTION AND DESTRUCTION OF CONFIDENTIAL INFORMATION.

- a. All confidential information obtained by the Company from the Trustee regarding CLI or its Affiliates (defined herein) is the "Citi Confidential Information." Citi Confidential Information shall mean all tangible and intangible information, in any form or medium (and without regard to whether the information or materials are owned by CLI or by a third party), including but not limited to programs, software, business systems and practices, credit standards and scoring systems, costs, revenues, interest rates, fees, statistical and other data, customer names, addresses and personal data, whether relating to the business and affairs of CLI or its Affiliates, or any customer, potential customer or group of customers, together with the terms of this Agreement itself, are and shall be considered to be confidential trade secrets and proprietary information of CLI.

- b. The Company shall maintain the confidentiality thereof, limit the availability of such information to the Company's employees and agents having a need to utilize it, and employ adequate safeguards to protect the Citi Confidential Information against loss, misuse, unauthorized disclosure or access or misappropriation, exercising at least the same degree of care with respect to the Citi Confidential Information that CLI exercises to protect its confidential information, but in no event less than a reasonable degree of care.
- c. The Company shall be responsible for any breach of this Agreement by any of its personnel.
- d. To the extent the Purchased Assets contain Citi Confidential Information, the Company and CLI shall agree on a Statement of Work pursuant to which TCI shall remove and destroy the Citi Confidential Information under the supervision of CLI and at CLI's sole expense. TCI agrees to charge reasonable rates to perform such work. With respect to the production, continuity of business, testing, and development environment for the PTS application and any mirrored devices and external persistent devices, TCI shall (i) develop scripts to remove the Citi Confidential Information; (ii) have scripts validated by CLI and provide CLI with reasonably necessary information to validate such scripts (to the extent such information constitutes a Purchased Asset); (iii) execute the scripts under the supervision of CLI; (iv) copy remaining data to new drives; and (v) destroy original drives. With respect to servers, personal computers, and laptop computers, TCI shall (i) remove directories under the supervision of CLI; (ii) copy remaining data to new drives; and (iii) destroy original drives. The

Purchased Assets containing Citi Confidential Information shall not be transferred from their current location prior to the removal of the Citi Confidential Information without reasonable notice to CLI, which CLI acknowledges will be less than 5 business days notice. The parties hereto may mutually agree to modify the procedures set forth in this paragraph 3.d.

- e. To the extent any Citi Confidential Information cannot be removed in Houston, Texas within five (5) business days from the closing of the sale with the Trustee, the Company shall store such Purchased Assets in a mutually acceptable secure location in the Company's facility in San Diego, California. The Company shall provide reasonable advance notice of the time and date of any transfer as set forth in the immediately preceding paragraph. The Company shall provide CLI with a list of persons who have access to the secure location and, at CLI's direction, shall restrict access to the secure location. Upon taking possession of the Purchased Assets, the Company shall make no additional backups or duplications of the Citi Confidential Information, nor expose systems to networks outside the secure location. Notwithstanding the immediately preceding sentence, the parties hereto agree that Burr Wolff's last viable backup tape will be left in the control of the Trustee and, to the extent needed by the Company, will be turned over to the Company by the Trustee; provided, however, that the Company agrees to notify CLI and the Trustee within 21 days of the closing of the sale of the Purchased Assets that it needs such backup tape. In the event the backup tape is released to the Company, the Company will remove and destroy Citi Confidential Information contained in such backup tape pursuant to the provisions of

paragraph 3.d. above.

- f. Notwithstanding anything contained herein, the Company shall have full access to the Purchased Assets (subject to keeping the Citi Confidential Information confidential pursuant to this Agreement).
- g. In the event that the Company later discovers Citi Confidential Information in, among or included with any of the Purchased Assets (including hard copies and data found on any electronic storage device), the Company shall promptly notify CLI to the extent information has been exposed to the Company's knowledge to allow CLI to evaluate such exposure. The Company shall destroy or deliver the Citi Confidential Information to CLI at CLI's option and at CLI's sole expense.

4. EXCEPTIONS.

- a. The Company shall have no obligation with respect to Citi Confidential Information which (i) is or becomes part of the public domain on a non-confidential basis, through no wrongful act of the Company, (ii) is lawfully obtained by the Company from a third party without any obligation by the Company to maintain the confidentiality of information; (iii) was known by the Company prior to obtaining same from the Trustee and was not subject to an existing confidentiality agreement between the parties hereto; and (iv) is independently developed by the Company without reference to or use of the Citi Confidential Information.
- b. If the Company shall be under a legal obligation to disclose any Citi Confidential Information, the Company shall, if reasonably possible, give prompt notice thereof and permit CLI to seek a protective order and/or waive the duty of non-

disclosure.

5. AFFILIATES.

For purposes of this Agreement, "Affiliates" are those companies, existing or future, who directly or indirectly own or are owned by, control or are controlled by, or are under common control with, a party.

6. PUBLICITY.

Neither party shall issue or release any articles, advertising or publicity or other matter relating to this Agreement or identifying, mentioning or using the name of the other party or its Affiliates, except with such other party's prior written approval.

7. INJUNCTIVE RELIEF.

The unauthorized disclosure or use of any Citi Confidential Information may cause immediate and irreparable injury to CLI and/or its Affiliates, which could not be adequately compensated by monetary damages. The Company therefore, authorizes CLI and its Affiliates to seek any temporary or permanent injunctive relief necessary to prevent such disclosure or use, or threat of disclosure or use.

8. NO LICENSES.

No license to the Company under any trademark, patent, copyright or any other intellectual property right is either granted or implied by the disclosure of the Citi Confidential Information to the Company. None of the Citi Confidential Information which may be disclosed to the Company shall constitute any representation, warranty, assurance, guarantee, or inducement by either party to the other of any kind, including, but not limited to, representations, warranties, assurances, guarantees, or inducements

with respect to the non-infringement of trademarks, patents, copyrights or any other intellectual property rights, or other rights of either party or of third parties.

9. DEFINITIVE AGREEMENT.

Unless and until a definitive agreement between the parties with respect to any transaction discussed by the parties has been executed and delivered, neither party will be under any legal obligation of any kind whatsoever with respect to such a transaction by virtue of this or any written or oral expression with respect to such a transaction by any of the partners directors, officer, or employees except, in the case of this Agreement, for the matters specifically agreed to herein.

10. EXPORT.

The Company represents and warrants that it will not, without the prior written consent of CLI transmit, directly or indirectly, the Confidential Information or any portion thereof to any country outside the United States.

12. GENERAL PROVISIONS.

- a. This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of New York exclusive of choice of law provisions.
- b. The provisions of this Agreement, which by their sense and context are meant to survive the expiration or sooner termination of the Agreement shall so survive.
- c. This Agreement contains the full and complete understanding of the parties with respect to the subject matter hereof, and supersedes all prior representations and understanding, whether oral or written.
- d. If any provision of this Agreement is invalid or unenforceable under applicable



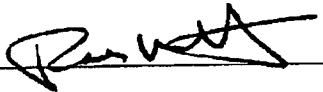
law, that provision shall be enforced to the maximum extent possible and the remaining provisions shall remain in full force and effect.

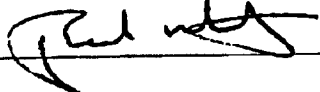
- e. This Agreement shall be binding on the parties and their respective successors and assigns.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year set forth above.

TAX COMPLIANCE, INC.

BW ACQUISITION, INC.

By: 

By: 

Name: Paul Mattison

Name: Paul Mattison

Title: VP.

Title: CEO

Date: Feb 22, 2007

Date: Feb 22, 2007.

CITICORP LEASING INC.

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year set forth above.

TAX COMPLIANCE, INC.

BW ACQUISITION, INC.

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

CITICORP LEASING INC.

By: 

Name: Ronald N Patwardhan

Title: Managing Director

Date: 2/22/07