

**Closing Memorandum
Assets Purchase Agreement
among**

and

and

_____, 20__

The closing (the "Closing") of the transactions referred to in the Agreement dated _____, 20__, among _____, _____ and _____, and other transactions by and among the parties and proposed to be taken will take place at the offices of _____ on _____, 20__.

Terms defined in the Agreement (and exhibits), and other related documents and not otherwise defined herein shall have the same meaning when used herein. The persons listed on Exhibit A annexed hereto were present at and participated in the Closing.

All transactions are intended to be undertaken all as more particularly set forth herein. Transactions at the Closing were deemed to take place as follows:

I. PRE-CLOSING MATTERS:

A.

B.

C.

D.

II. CLOSING MATTERS:

A.

B.

C.

D.

III. POST-CLOSING MATTERS:

A.