AGREEMENT AND PLAN OF MERGER

BY AND AMONG

YIPPY, INC.,

MICHAEL CIZMAR + ASSOCIATES LTD.

AND

MICHAEL CIZMAR

DATED AS OF AUGUST 31, 2016

AGREEMENT AND PLAN OF MERGER

This Agreement and Plan of Merger (this "Agreement"), is entered into as of August 31, 2016, by and among Yippy, Inc., a Nevada corporation (the "Parent"), Michael Cizmar + Associates Ltd., an Illinois corporation (the "Company") and Michael Cizmar (the "MC+A Shareholder").

RECITALS

WHEREAS, immediately prior to the Closing, the Parent will form a wholly-owned Subsidiary ("Merger Sub");

WHEREAS, the parties intend that Merger Sub will be merged with and into the Company, with the Company surviving that merger on the terms and subject to the conditions set forth herein (the "Merger");

WHEREAS, in the Merger, upon the terms and subject to the conditions of this Agreement, each share of common stock, par value $0.000001 per share, of the Company will be converted into the right to receive the Merger Consideration;

WHEREAS, the Board of Directors of the Company has unanimously (a) determined that it is in the best interests of the Company and its stockholders, and declared it advisable, to enter into this Agreement with the Parent, (b) approved the execution, delivery and performance of this Agreement and the consummation of the transactions contemplated hereby, including the Merger, and (c) resolved, subject to the terms and conditions set forth in this Agreement, to recommend adoption of this Agreement by the stockholders of the Company;

WHEREAS, the Board of Directors of the Parent has, on the terms and subject to the conditions set forth in this Agreement, unanimously approved this Agreement; and

WHEREAS, the parties desire to make certain representations, warranties, covenants and agreements in connection with the Merger and the transactions contemplated by this Agreement and also to prescribe certain conditions to the Merger.

NOW, THEREFORE, in consideration of the foregoing and of the representations, warranties, covenants and agreements contained in this Agreement, the parties, intending to be legally bound, agree as follows:

ARTICLE I
DEFINITIONS

1.1 Certain Definitions. For purposes of this Agreement, the following terms shall have the following meanings:

"Affiliate" shall mean, with respect to any Person, any other Person who, directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with, such Person. For purposes of this definition, the term "control" means the possession, directly or indirectly, of the power to (i) vote fifty (50%) or more of the voting securities of such Person or (ii) direct or cause the direction of the management and policies of such Person, whether through the ownership of voting securities, by Contract or otherwise, and the terms and phrases "controlled" and "controlling" have meanings correlative thereto.

“Balance Sheet Date” shall mean June 30, 2016.

“Benefit Plans” shall have the meaning set forth in Section 3.13(a).

“Business” shall mean the resale and implementation services for enterprise search products by making content from multiple enterprise-type sources, such as databases and intranets, searchable to a defined audience.

“Business Day” shall mean any day other than a Saturday, Sunday or other day on which commercial banks in New York, NY are authorized or required by Law to close.

“Capital Lease” shall mean, with respect to any Person, any lease of, or other arrangement conveying the right to use, property by such Person as lessee that would be required to be accounted for as a capital lease on a balance sheet of such Person prepared in conformity with GAAP.

“Cizmar Indemnified Parties” shall have the meaning set forth in Section 9.3(b).

“Closing” shall have the meaning set forth in Section 2.2.

“Closing Date” shall have the meaning set forth in Section 2.2.

“COBRA” shall have the meaning set forth in Section 3.13(d).

“Code” shall mean the Internal Revenue Code of 1986, as amended, and the rules and regulations promulgated thereunder.

“Company” shall have the meaning set forth in the first paragraph hereof.

“Company Ancillary Agreements” shall mean the Promissory Note, the amended and restated Consulting Agreements and any certificates upon delivery pursuant hereto.

“Company Common Stock” shall mean the meaning set forth in Section 3.2(a).

“Company Disclosure Schedule” shall have the meaning set forth in the first paragraph of Article III.

“Company Insurance Policies” shall have the meaning set forth in Section 3.27.

“Company Intellectual Property” shall have the meaning set forth in Section 3.14(a).

“Company Licensed Intellectual Property” shall have the meaning set forth in Section 3.14(c).

“Company Owned Intellectual Property” shall have the meaning set forth in Section 3.14(b).

“Consulting Agreements” means collectively (a) a consulting agreement between the Surviving Corporation and Michael Cizmar, (b) a consulting agreement between the Surviving Corporation and John Cizmar and (c) a consulting agreement between the Surviving Corporation and Steve Klava.

“Contract” shall mean, with respect to a Person, any contract, undertaking agreement, arrangement, commitment, indemnity, indenture, note, guaranty, instrument, lease or understanding, including any and all amendments, supplements, and modifications (whether oral or written) thereto, whether or not in writing to which such Person is legally bound.

"Copyrights" shall have the meaning set forth in the definition of "Intellectual Property."

"Defect" shall mean a defect or impurity, whether in design, manufacture, processing, or otherwise, including any dangerous propensity associated with any reasonably foreseeable use of a Product, or the failure to warn of the existence of any defect, impurity, or dangerous propensity.

"Environmental Law" shall mean all applicable foreign, including without limitation, United States, federal, state and local Laws (including common law), statutes, ordinances, codes, rules, requirements, regulations, orders, judgments, decrees, injunctions, agreement or Contract with or by any Governmental Authority relating to pollution, the protection of the environment (including, without limitation, air, surface water, groundwater, land surface or subsurface strata) or protection of human health as it relates to the environment including, without limitation, Laws relating to Releases of Hazardous Materials, or otherwise relating to the manufacture, processing, distribution, use, treatment, storage, discharge, disposal, transport or handling of Hazardous Materials or relating to management of asbestos or polychlorinated biphenyls ("PCBs") in buildings, structures, or equipment, including, without limitation, as amended, Part IIA of the Environmental Protection Act 1990, the United States Comprehensive Environmental Response, Compensation, and Liability Act, 42 U.S.C. § 9601 et seq., Emergency Planning & Community Right to Know Act, 42 U.S.C. § 11001 et seq., Solid Waste Disposal Act and Resource Conservation and Recovery Act, 42 U.S.C. § 6901, et seq., Clean Air Act, 42 U.S.C. § 7401, et seq., Federal Water Pollution Control Act, 33 U.S.C. § 1251, et seq., Oil Pollution Act of 1990, 33 U.S.C. § 2701, et seq., and Toxic Substances Control Act, 15 U.S.C. § 2601 et seq.

"Equity Interests" shall mean, with respect to any Person, the (a) capital stock, partnership interests, membership interests, beneficial interests or any other equity or ownership interests in the Person referenced or (b) any instruments convertible into or exchangeable for, or whose value is determined by reference to, any such interests.

"ERISA" shall mean the Employee Retirement Income Security Act of 1974, as amended.

"ERISA Affiliate" shall mean with respect to any Person (a) any corporation which is a member of a controlled group of corporations, within the meaning of Section 414(b) of the Code, of which that Person is a member, (b) any trade or business (whether or not incorporated) which is a member of a group of trades or businesses under common control, within the meaning of Section 414(c) of the Code, of which that Person is a member, (c) any member of an affiliated service group, within the meaning of Section 414(m) of the Code, of which that Person or any entity described in clause (a) or (b) is a member, and any other entity required to be aggregated with such Person pursuant to Section 414(o) of the Code.

"Existing Confidentiality Agreement" shall mean that certain confidentiality letter agreement dated as of May 9, 2016 by and between the Parent and the Company in connection with maintaining confidentiality of confidential information.

"Final Determination" shall have the meaning set forth in Section 9.6(a).

"Financial Statements" shall have the meaning set forth in Section 3.4.

"GAAP" shall mean United States generally accepted accounting principles, consistently applied.

"Governing Documents" means, with respect to any Person, (a) the articles of incorporation, certificate of incorporation, certificate of formation, the memorandum and articles of association (or the equivalent organizational documents) of such Person, (b) the bylaws, operating agreement (or the equivalent governing documents) of such Person and (c) any document setting forth the designation, amount or relative rights, limitations and preferences of any class or series of such Person's authorized stock or other Equity Interests.

"Governmental Authority" shall mean (i) any government or any agency, body, bureau, board, commission, court, department, official, political subdivision, tribunal or other instrumentality thereof, whether international, federal, state or local, domestic or foreign (including without limitation, any state or local attorney general) or (ii) any arbitrator, mediator or other intervening Person having authority with respect to the applicable matter.

"Hazardous Material" shall mean (A) any petroleum or any products, by products or fractions thereof, (B) asbestos in any form, (C) urea formaldehyde foam insulation, (D) any form of natural gas, explosives, PCBs, lead, lead based paint, radon or other radioactive material, (E) any chemicals, materials or substances (including, without limitation, waste materials, raw materials, byproducts, co-products or finished products), provided the foregoing are, under Environmental Law, defined as, or regulated as, or included in the definition of, "hazardous substances," "hazardous wastes," "hazardous materials," "extremely hazardous substances," "restricted hazardous wastes," "toxic substances," "toxic pollutants," "pollutants," "contaminations," "contaminants," "solid wastes," "special wastes," or words of similar import under any Environmental Law, and (C) any other substances of any kind regulated or forming the basis of liability under any Environmental Law.

"Indebtedness" means, as to any Person at a particular time, the sum of all of the following without duplication, whether or not included as indebtedness in accordance with GAAP (i) all obligations of such Person for borrowed money, whether secured or unsecured, and all obligations of such Person evidenced by bonds, debentures, notes, loan agreements or similar debt instruments; (ii) all obligations of such Person to pay the deferred purchase price of any property or services (other than accrued expenses and trade accounts payable in the Ordinary Course of Business); (iii) all obligations of such Person in respect of any lease of (or other arrangements conveying the right to use) real or personal property, or a combination thereof, which obligations are required to be classified and accounted for under GAAP as a Capital Lease; (iv) all Liabilities under any swap, future or option agreement or other similar Contracts, instruments or derivatives designed to protect the Company against fluctuations in interest rates, foreign exchange or other capital market risks, (v) all fees, penalties and other payments, including, without limitation, breakage fees, prepayment fees and change of control fees, payable with respect to indebtedness described in the foregoing clauses (i) through (iv) as a result of or in connection with the Merger, (vi) all interest, fees and other expenses owed with respect to indebtedness described in the foregoing clauses (i) through (v), and (vii) all indebtedness referred to in the foregoing clauses (i) through (vi) which is directly or indirectly guaranteed by the Company.

"Indemnification Threshold" shall have the meaning set forth in Section 9.5(a).

"Indemnified Party" shall have the meaning set forth in Section 9.4(a).

"Indemnifying Party" shall have the meaning set forth in Section 9.4(a).

"Independent Accountant" shall mean the office of MaloneBailey, LLP, or another independent accounting firm chosen jointly by the Parent and the MC+A Shareholder.

"Intellectual Property" shall mean any United States, foreign, international and state (i) patents and patent applications, and continuations, reissues, divisions, or disclosures relating thereto, industrial designs, industrial design registrations, certificates of invention, utility models and any other rights to inventions (collectively, "Patents"); (ii) trademarks, service marks, and trademark or service mark registrations and applications, trade names, trade dress, fictitious names, assumed names, logos, slogans, and general intangibles of like nature, together with all goodwill related to the foregoing (collectively, "Trademarks"); (iii) Internet domain names; (iv) copyrights, copyright registrations, renewals and applications for copyright registrations, and mask works (collectively, "Copyrights"); (v) Software; (vi) technology, trade secrets and know-how, proprietary processes, formulae, algorithms, models and methodologies (collectively, "Trade Secrets"); (vii) rights of privacy and publicity, including but not limited to, the names, likenesses, voices and biographical information of real persons; and (viii) any other intellectual property rights, in each case whether registered or unregistered and including all applications (or rights to apply) for, and renewals or extensions of, such rights and all similar or equivalent rights or forms of protection which subsist or will subsist now or in the future or in any part of the world.

"Interim Period" means the period beginning on the date hereof and ending on the Closing Date.

"IRS" shall mean the Internal Revenue Service of the United States or any successor agency, and, to the extent relevant, the United States Department of the Treasury.

"Knowledge" shall mean with respect to the Company, the knowledge, after due inquiry, of Michael Cizmar and John Cizmar.

"Law" shall mean, with respect to any Person, any statute, code, law, rule, regulation, ordinance, treaty, administrative action, Order, or other requirement of any Governmental Authority or a national securities exchange (including those requirements imposed by common law), applicable to such Person (or any of its properties or assets) or any of its officers, directors, employees, consultants or agents in connection with activities taken on behalf of such Person.

"Lease" shall mean all leases, subleases and other agreements under which the Company or any of its Subsidiaries leases, uses or occupies, or has the right to use or occupy, any real property.

"Leased Real Estate" shall mean all real property that the Company or any of its Subsidiaries leases, subleases or otherwise uses or occupies, or has the right to use or occupy, pursuant to a Lease.

"Legal Requirement" means any statute, code, law, ordinance, rule, regulation, order, decree, injunction or writ enacted or promulgated by any Governmental Authority.

"Liabilities" shall have the meaning set forth in Section 3.6.

"License Agreements" shall have the meaning set forth in Section 3.14(c).

"Licensed Intellectual Property" shall have the meaning set forth in Section 3.14(c).

"Licenses" shall have the meaning set forth in Section 3.7(b).

"Lien" shall mean any lien, pledge, mortgage, deed of trust, security interest, claim, charge, option, hypothecation, security, title retention, easement, right of way, encroachment or other survey defect, transfer or title restriction, voting trust agreement or other encumbrance (whether arising by contract or by operation of law).

"Litigation" shall mean any dispute, claim, action, grievance, suit or inquiry or any legal, administrative arbitration, investigation, inquiry, enforcement or other proceedings or hearings by or before any Governmental Authority.

"Losses" shall mean the full amount of all Liabilities, damages, claims, deficiencies, fines, fees, assessments, losses, Taxes, penalties, interest, awards, settlements, recourses, judgments, costs and expenses (including, without limitation, reasonable fees and disbursements of counsel) of any kind or nature whatsoever which may at any time be imposed on, incurred by or asserted in any way against an Indemnified Party relating to the applicable matter, together with the related costs of enforcement and collection by the Indemnified Party against the Indemnifying Party.

"Material Adverse Effect" shall mean, with respect to a Person, any change or changes, effect or effects, event or events, or circumstance or circumstances, that individually or in the aggregate are or may reasonably be expected to be materially adverse to (i) the business, assets, properties, condition (financial or otherwise), Liabilities or results of operations of such Person and its subsidiaries, taken as a whole, or (ii) on the ability of such Person to perform its respective obligations under this Agreement.

"Material Contract" shall mean any Contract which is set forth on, or is required to be set forth on, Schedule 3.9.

"MC+A Shareholder" shall have the meaning set forth in the preamble.

"Merger" shall have the meaning set forth in the recitals.

"Multiemployer Plan" shall have the meaning set forth in ERISA §3(37).

"Order" shall mean any judgment, decree, order, writ, injunction, permit or license of any Governmental Authority.

"Ordinary Course of Business" shall mean, for any Person, the ordinary course of business of such Person, consistent with past custom and practice (including with respect to quantity and frequency).

"Owned Real Estate" shall mean any real estate owned in fee by Company or any of its Subsidiaries, together with all buildings, structures, fixtures and improvements thereon and all of the Company's and its Subsidiaries' rights thereto, including without limitation, all easements, rights of way and appurtenances relating thereto.

"Parent" shall have the meaning set forth in the preamble.

"Parent Ancillary Agreements" shall mean the Promissory Note the amended and restated Consulting Agreements and any certificates upon delivery pursuant hereto.

"Parent Indemnified Parties" shall have the meaning set forth in Section 9.3(a).

"Patents" shall have the meaning set forth in the definition of "Intellectual Property."

"Permitted Liens" shall mean any and all (a) statutory liens of landlords, common carrier liens, warehousemen's liens and other similar liens, and liens arising under worker's compensation, unemployment insurance, social security, retirement and similar legislation, in each instance to the extent incurred in the Ordinary Course of Business; (b) any and all matters of record, zoning, variances, encumbrances, restrictions, easements or other imperfections of title or Liens on any Owned Real Estate, Leased Real Estate or other property or asset that do not materially diminish the value thereof or interfere with the use thereof in the operations of the Company as presently conducted and as proposed to be conducted; (c) liens on goods in transit incurred pursuant to documentary letters of credit; and (d) liens for Taxes not yet due and payable.

"Person" shall mean any individual, corporation, limited liability company, partnership, limited partnership, firm, joint venture, association, joint stock company, trust, unincorporated body or organization, or other body or organization, whether or not a legal entity, and any Governmental Authority.

"Personal Information" shall mean any information about an identifiable individual other than their business contact information when used or disclosed for the purpose of contacting such individual in that individual's capacity as an employee or an official of an organization and for no other purpose.

"Post-Closing Tax Period" means any taxable period beginning after the Closing Date and, with respect to any taxable period beginning before and ending after the Closing Date, the portion of such taxable period beginning after the Closing Date.

"Pre-Closing Tax Period" shall mean (i) any taxable period ending or deemed by any applicable Laws as having ended on the day immediately prior to the Closing Date or (ii) with respect to a Straddle Period, the portion of such Straddle Period ending on the day immediately prior to the Closing Date.

"Product" shall mean any product designed, manufactured, shipped, sold, marketed, distributed and/or otherwise introduced into the stream of commerce by or on behalf of the Company, including any product sold by the Company as the distributor, agent, or pursuant to any other contractual relationship with a manufacturer.

"Promissory Note" shall have the meaning set forth in Section 2.5(b).

"Property Taxes" shall have the meaning set forth in Section 8.1(b).

"Related Parties" or "Related Party" shall have the meaning set forth in Section 3.19.

"Return" or "Returns" shall mean all returns, declarations, forms, schedules, reports, elections, notices, filings, claims for refund, estimates, information returns, statements and other documents of any nature whatsoever, including all related or supporting information and all amendments with respect to any of the foregoing, filed or to be filed with any Taxing Authority in connection with the payment, remittance determination, assessment, collection or administration of any Taxes, including any installment thereof.

"Right of Set-Off" shall have the meaning set forth in Section 9.6(b).

"Rights" shall mean, with respect to a Person, any subscriptions, options, warrants, rights (including phantom stock or stock appreciation rights), preemptive rights, voting, approval or proxy rights, or other Contracts, including any right of registration, conversion or exchange under, any outstanding security, instrument or Contract obligating such Person, or any Affiliate of such Person, to issue, sell, purchase or register any Equity Interests of such Person or to grant, extend or enter into any security, instrument or Contract with respect to the Equity Interests of such Person.

"SBA Loan" shall have the meaning set forth in Section 6.5.

"Securities Act" means the Securities Act of 1933, as amended, and the rules and regulations promulgated thereunder.

"Significant Customers and Suppliers" shall mean, collectively, (a) each of the 10 (ten) largest customers (as measured by dollar volume of sales) and suppliers (as measured by dollar volume of purchases) of the Company (on a consolidated basis) for the years ended December 31, 2015 and 2014 and (b) the suppliers of goods and services necessary for the conduct of the business of the Company, as presently conducted, which are not readily available from alternate sources on terms and conditions comparable to those presently available to the Company.

"Software" shall mean any and all (i) computer programs, including any and all software implementations of algorithms, models and methodologies, whether in source code or object code form, (ii) databases, compilations, and any other electronic data files, including any and all collections of data, whether machine readable or otherwise, (iii) descriptions, flow-charts, technical and functional specifications, and other work product used to design, plan, organize, develop, test, troubleshoot and maintain any of the foregoing, (iv) without limitation to the foregoing, the software technology supporting any functionality contained on the Internet site(s), of the Company, (v) all computer-aided design software, including the underlying data, and (vi) all documentation, including technical, end-user, training and troubleshooting manuals and materials, relating to any of the foregoing.

"Straddle Period" shall have the meaning set forth in Section 8.1(a).

"Subsidiary" when used with respect to any Person shall mean any corporation or other organization, whether incorporated or unincorporated, (i) of which such party or any other subsidiary of such party is a general partner (excluding partnerships, the general partnership interests of which held by such party or any subsidiary of such party do not have a majority of the voting interests in such partnership); (ii) at least (a) a majority of the voting rights or (b) a majority of the securities or other interests of which having by their terms ordinary voting power to elect a majority of the board of directors or others performing similar functions with respect to such corporation or other organization is directly or indirectly owned or controlled by such party or by any one or more of its subsidiaries, or by such party and one or more of its subsidiaries; or (iii) is otherwise controlled, directly or indirectly, by such Person.

"Tax", "Taxation" or "Taxes" shall mean all forms of Federal, state, county, local, municipal, foreign and other taxes, levies, dues, imposts, assessments, duties, tariffs or similar charges of any kind whatsoever of any jurisdiction imposed or charged by a Taxing Authority, including all corporate franchise, income, sales, supplies, occupation, use, goods and services, ad valorem, receipts, value added, profits, state assessments on unclaimed property, license, withholding, payroll, employment, unemployment, excise, premium, property, customs, net worth, capital gains, capital transfer, inheritance, social security, foreign social insurance and/or benefits, alternative minimum, recapture and other taxes, and including any interest, fines, penalties and additions imposed with respect to such amounts, whether disputed or not.

"Tax Claim" shall have the meaning set forth in Section 8.2(c).

"Taxing Authority" shall mean any domestic, foreign, Federal, national, state, county or municipal or other local government, any subdivision, agency, commission or authority thereof, or any quasi governmental body exercising any taxing authority or any other authority exercising tax regulatory authority.

"Terminable Contracts" shall mean any Contract that can be terminated for any reason at the option of the Company on not more than 15 days' notice without material penalty to the Company.

"Third Party Claim" shall have the meaning set forth in Section 9.4(b).

"Third-Party Licensed Intellectual Property" shall have the meaning set forth in Section 3.14(c).

"Trade Secrets" shall have the meaning set forth in the definition of "Intellectual Property."

"Trademarks" shall have the meaning set forth in the definition of "Intellectual Property."

"Voting Debt" shall mean indebtedness having general voting rights and debt convertible into securities having such rights.

"WARN Act" shall mean the Worker Adjustment and Retraining Notification Act.

"Work Interference" shall have the meaning set forth in Section 3.20(a).

1.2 Certain Words, Symbols and Meanings.

(a) The words "hereof," "herein," "hereby" and "hereunder," and words of like import, refer to this Agreement as a whole and not to any particular section hereof. References herein to any section, schedule or exhibit refer to such section of, or such schedule or exhibit to, this Agreement unless the context otherwise requires. All pronouns and any variations thereof refer to the masculine, feminine or neuter gender, singular or plural, as the context may require. Words in the singular include the plural and in the plural include the singular. All references to "dollars" or "$" in this Agreement refers to United States dollars. A reference to a particular statute, statutory provision or subordinate legislation is a reference to it as it is in force from time to time taking account of any amendment or re-enactment and includes any statute, statutory provision or subordinate legislation which it amends or re-enacts and subordinate legislation for the time being in force made under it.

(b) References to any United States legal term for any action, remedy, method of judicial proceeding, legal document, legal status, court, official, or any legal concept or thing shall, in respect of any jurisdiction other than the United States be deemed to include that which in that jurisdiction most nearly approximates to the legal term in question.

ARTICLE II
THE MERGER

2.1 The Merger. On the terms and subject to the conditions set forth in this Agreement, and in accordance with applicable law, at the Effective Time, (a) Merger Sub will merge with and into the Company and (b) the separate corporate existence of Merger Sub will cease and the Company will continue its corporate existence as the surviving corporation in the Merger (sometimes referred to herein as the "Surviving Corporation").

2.2 Closing. Upon the terms and subject to the conditions set forth herein, the closing of the Merger (the "Closing") shall take place as soon as practicable (and, in any event, within two (2) Business Days) after satisfaction or, to the extent permitted hereunder, waiver of all conditions to the Merger set forth in Article VII (other than those conditions that by their nature are to be satisfied at the Closing, but subject to the satisfaction or, to the extent permitted hereunder, waiver of such conditions), unless this Agreement has been terminated pursuant to its terms or unless another time and date is agreed to in writing by the parties hereto. The Closing shall be held at the offices of Howard & Howard Attorneys

PLLC, 200 S. Michigan Ave., Suite 1100, Chicago, IL 60604, unless another place is agreed to by the parties, and the actual date of the Closing is hereinafter referred to as the "Closing Date".

2.3 Effective Time. Subject to the provisions of this Agreement, at the Closing, the Company, Parent and Merger Sub will cause a certificate of merger (the "Certificate of Merger") to be executed, acknowledged and filed with the Secretary of State of Merger Sub's state of incorporation in accordance with applicable law and shall make all other filings or recordings required under applicable law to make the Merger effective. The Merger will become effective at such time as the Certificate of Merger has been duly filed with the Secretary of State of Merger Sub's state of incorporation or at such later date or time as may be agreed by the Company and Parent in writing and specified in the Certificate of Merger (the effective time of the Merger being hereinafter referred to as the "Effective Time").

2.4 Effects of the Merger. The Merger shall have the effects set forth herein and in the applicable provisions of the corporation law in the state of Merger Sub's incorporation. Without limiting the generality of the foregoing, and subject thereto, from and after the Effective Time, all property, rights, privileges, immunities, powers, franchises, licenses and authority of the Company and Merger Sub shall vest in the Surviving Corporation, and all debts, liabilities, obligations, restrictions and duties of each of the Company and Merger Sub shall become the debts, liabilities, obligations, restrictions and duties of the Surviving Corporation.

2.5 Effect of the Merger on Capital Stock. At the Effective Time, as a result of the Merger and without any action on the part of Parent, Merger Sub or the Company or the holder of any capital stock of Parent, Merger Sub or the Company:

(a) Cancellation of Certain Company Common Stock. Each share of Company Common Stock that is owned by Parent, Merger Sub or the Company (as treasury stock or otherwise) or any of their respective direct or indirect wholly-owned Subsidiaries will automatically be cancelled and retired and will cease to exist, and no consideration will be delivered in exchange therefor.

(b) Conversion of Company Common Stock. Each share of Company Common Stock issued and outstanding immediately prior to the Effective Time (other than shares to be cancelled and retired in accordance with Section 3.1(a)) will be converted into the right to receive (i) 3,500,000 shares of common stock, par value $0.0001 per share, of the Parent (the "Conversion Shares") and (ii) $250,000 in cash, payable as follows: (A) $30,000 via wire transfer of immediately available funds on the Closing Date and (B) $220,000 evidenced by a promissory note, a copy of which is attached hereto as Exhibit A (the "Promissory Note"), and payable in accordance with the terms therein (collectively, the "Merger Consideration").

(c) Cancellation of Shares. At the Effective Time, all shares of Company Common Stock will no longer be outstanding and all shares of Company Common Stock will be cancelled and retired and will cease to exist, and each holder of a certificate formerly representing any such shares (each, a "Certificate") will cease to have any rights with respect thereto, except the right to receive the Merger Consideration in accordance with Section 3.1(b) hereof.

(d) Conversion of Merger Sub Capital Stock. Each share of common stock of Merger Sub issued and outstanding immediately prior to the Effective Time shall be converted into and become one newly issued, fully paid and non-assessable share of common stock of the Surviving Corporation.

2.6 Lost Certificate. If any Certificate shall have been lost, stolen or destroyed, upon the making of an affidavit of that fact by the Person claiming such Certificate to be lost, stolen or destroyed and, if required by Parent, the posting by such Person of a bond, in such reasonable amount as Parent may direct, as indemnity against any claim that may be made against it with respect to such Certificate, the exchange agent, if applicable, will issue, in exchange for such lost, stolen or destroyed Certificate, the Merger Consideration to be paid in respect of the Company Common Stock formerly represented by such Certificate as contemplated under this Article II.

2.7 Certificate of Incorporation; Bylaws. At the Effective Time, (a) the certificate of incorporation of the Company shall be amended so as to read in its entirety as set forth in Exhibit B, and, as so amended, shall be the certificate of incorporation of the Surviving Corporation until thereafter amended in accordance with the terms thereof or as provided by applicable Law, and (b) the bylaws of Merger Sub as in effect immediately prior to the Effective Time shall be the bylaws of the Surviving Corporation until thereafter amended in accordance with the terms thereof, the certificate of incorporation of the Surviving Corporation or as provided by applicable Law.

2.8 Directors and Officers. The directors and officers of Merger Sub, in each case, immediately prior to the Effective Time shall, from and after the Effective Time, be the directors and officers, respectively, of the Surviving Corporation until their successors have been duly elected or appointed and qualified or until their earlier death, resignation or removal in accordance with the certificate of incorporation and by-laws of the Surviving Corporation.

ARTICLE III
REPRESENTATIONS AND WARRANTIES REGARDING THE COMPANY

Simultaneously with the execution of this Agreement, the MC+A Shareholder and the Company have delivered to the Parent a disclosure schedule with numbered sections and subsections corresponding to the relevant schedules (and subsections thereof) identified in this Agreement (the "Company Disclosure Schedule"). Each item set forth on the Company Disclosure Schedule is identified by reference to, or grouped under a heading referring to, or by specific cross references to, a specific section or subsection of this Agreement. Capitalized terms used and not otherwise defined in the Company Disclosure Schedule shall have the respective meanings ascribed to them in this Agreement.

In order to induce the Parent to enter into this Agreement and to consummate the transactions contemplated hereby, the Company and the MC+A Shareholder, jointly and severally, represents and warrants to the Parent as of the date of this Agreement as follows:

3.1 Organization of the Company. The Company is a corporation duly organized, validly existing and, with respect to its corporate formation and existence, is in good standing under the Laws of the State of Illinois. The Company has all requisite corporate power and authority to own, operate and lease its assets and to carry on its business as now being conducted and as proposed to be conducted and is qualified or licensed to do business in each jurisdiction where the nature of its business or the ownership, leasing or operation of its assets and properties renders such qualification or license necessary. The Company is in good standing and validly operated in each such jurisdiction. Schedule 3.1 sets forth, with respect to the Company, the jurisdiction in which it is constituted, registered, organized and qualified or licensed to do business.

3.2 Capitalization of the Company.

(a) The authorized capital stock of the Company consists of 1,000,000 shares of common stock, par value $0.000001 per share (the "Company Common Stock"). Immediately prior to the Closing, the outstanding options of the Company shall be converted into Company Common Stock. Immediately prior to the Closing, but post-conversion of outstanding options of the Company, 571,500 shares of Company Common Stock are issued and outstanding. Except as provided on Schedule 3.2(a), all of the issued and outstanding shares of Company Common Stock are held of record by the MC+A Shareholder, no shares of Company Common Stock are held by the Company, and the Company has no other Equity Interests other than those set forth on Schedule 3.2. All of the issued and outstanding shares of Company Common Stock have been duly authorized, validly issued, fully paid and are non-assessable. Except as set forth on Schedule 3.2, no Rights in respect of the Equity Interests of the Company have been granted by the Company or, to the Knowledge of the Company, the MC+A Shareholder or any other Person. No Person shall have any interest or claim to any of the Company Common Stock or that of the Surviving Corporation other than the Parent prior to and upon effectiveness of the Merger.

(b) Except as set forth on Schedule 3.2(b), the Company does not control directly or indirectly or has any direct or indirect equity participation in any corporation, partnership, trust, or other business association and there is no other Person with respect to which (i) the Company may be deemed to be in control because of factors or relationships other than the quantity of stock or other interests owned in such Person (if any) or (ii) the Company may be liable under any circumstances for the payment of additional amounts with respect to its interest in such Person, whether in the form of assessments, capital calls, installment payments, general partner liability or otherwise.

(c) There are no voting trusts, proxies or other similar commitments, understandings, restrictions or arrangements relating to the Equity Interests in or of the Company.

(d) There is no Voting Debt of the Company.

3.3 Authorization; Enforceability. The Company has full corporate power and authority to execute, deliver and perform this Agreement and the Company Ancillary Agreements to which it is a party and to consummate the transactions contemplated hereby and thereby. The execution, delivery and performance of this Agreement and all other documents and agreements to be delivered pursuant hereto and the consummation of the transactions contemplated hereby and thereby have been duly and validly approved and authorized by all requisite corporate action on the part of the Company. This Agreement has been duly and validly executed and delivered by the Company, and constitutes the legal, valid and binding obligation of the Company enforceable against it in accordance with its terms, except as such enforcement may be limited by bankruptcy, insolvency, reorganization, or other similar Laws affecting or relating to the rights of creditors generally or by general principles of equity.

3.4 Financial Statements. Attached hereto as Schedule 3.4 are true and complete copies of the following: (a) unaudited balance sheet and statement of income for the years ended December 31, 2015 and 2014 and (b) unaudited balance sheet and statement of income for the three months ended June 30, 2016 (collectively, the "Financial Statements"). The Financial Statements have been prepared from, are in accordance with and accurately reflect, in all material respects, the books and records of the Company. Except as set forth on Schedule 3.4, the Financial Statements have been prepared in accordance with GAAP for the periods presented. The Financial Statements fairly present, in all material respects, the consolidated financial position and the consolidated results of operations and cash flows (and changes in financial position, if any) of the Company as of the times and for the periods referred to therein.

3.5 Governing Documents, Books and Records. A true, correct and complete copy of (a) the Governing Documents of the Company, (b) the stock ledgers and stock transfer records of the Company and (c) copies of all minutes of the Company occurring since January 1, 2013 have heretofore been delivered or made available to the Parent. The books of account, minute books, stock record books and other records of the Company are complete, true and correct in all material respects, and have been maintained in accordance with all applicable Laws and sound business practices. The minute books of the Company contain accurate and complete records of all meetings of, and corporate action taken by, the shareholders, the boards of directors and all committees of the boards of directors of the Company from the date of incorporation to the date hereof.

3.6 Absence of Undisclosed Liabilities. The Company does not have any material direct or indirect Indebtedness, liability, claim, loss, damage, deficiency, obligation or responsibility of a nature that would be required to be reflected on a balance sheet prepared in accordance with GAAP ("Liabilities"), other than those Liabilities (a) which are not material in the aggregate, (b) which are set forth or adequately provided for in the Financial Statements, or (c) are set forth on Schedule 3.6.

3.7 Compliance with Law; Governmental Authorizations.

(a) Except as set forth on Schedule 3.7(a), the Company has complied in all respects with, are not in violation of, and have not received notices of violation with respect to any Law which, individually or in the aggregate with each such other violation, non-compliance, notification or underlying matters in respect thereof, could reasonably be expected to result in a Material Adverse Effect. The Company has previously provided or made available to the Parent true and correct copies of all reports of material inspections received by it with respect to the business and properties of the Company under applicable Laws which occurred since January 1, 2013, and resulted in or is reasonably likely to result in the imposition of a material penalty or restriction. Except as set forth on Schedule 3.7(a), no investigation, inspection, audit or other proceeding by any Governmental Authority involving an allegation of violation of any applicable Law is threatened or contemplated.

(b) Except as set forth on Schedule 3.7(b), the Company has obtained all licenses, permits, certificates, consents and approvals from Governmental Authorities (the "Licenses") that are necessary for the business and operations of the Company. All material Licenses of the Company are in full force and effect, and, to the Knowledge of the Company, no written notice of any pending violation, removal, revocation or non-renewal has been received by the Company in respect of any such material Licenses. The Company does not have any Knowledge that any material License of the Company will not be renewed in the ordinary course or will be revoked, terminated, suspended or impaired nor do they know of any circumstances that would or may result in the same. The consummation of the transactions contemplated hereunder and the operation of the business of the Surviving Corporation in the manner in which the Company currently operates will not require or result in the transfer of any License that may not be transferred without the consent or approval of any Governmental Authority or other Person.

3.8 No Conflicts; Change of Control.

(a) Except as set forth on Schedule 3.8(a), neither the execution and delivery of this Agreement or any of the Company Ancillary Agreements to which the Company is a party to, nor the consummation of the transactions contemplated hereby will (i) violate any provision of the Governing Documents of the Company, (ii) violate, or be in conflict with, or constitute a default (or an event which, with notice or lapse of time or both, would constitute a default) under, or result in, or provide the basis for, the termination of, or accelerate the performance required by, or excuse performance by any Person of any of its obligations under, or cause the acceleration of the maturity of any Indebtedness or obligation pursuant to, or result in the creation or imposition of any Lien upon any material property or assets of the Company under, any Material Contract to which the Company is a party or by which any of its undertakings, or property or assets or business are bound or subject to, or (iii) violate any Law or Order of any Governmental Authority, or require the consent, approval or action of, filing with or notice to any Governmental Authority or other Person in order for the parties to consummate the transactions contemplated by this Agreement or any of the Company Ancillary Agreements.

(b) Except as set forth on Schedule 3.8(b), the transactions contemplated by this Agreement will not constitute a "change of control" under, require the consent from or the giving of notice to a party pursuant to, permit a party to terminate or accelerate vesting, repayment or repurchase rights, or create any other detriment under the terms, conditions or provisions of, any Material Contract.

3.9 Contracts.

(a) Set forth on Schedule 3.9(a) is a list each of the following Contracts to which the Company is a party or is otherwise bound (and in the case of oral Contracts, summaries thereof):

(i) each Contract that is executory in whole or in part and involves performance of services by the Company of an amount or value in excess of $25,000, other than any Terminable Contracts entered into in the Ordinary Course of Business;

(ii) each Contract that is executory in whole or in part and was not entered into in the Ordinary Course of Business that involves expenditures or receipts in excess of $25,000 in respect of an individual Contract or $50,000 in the aggregate for any number of Contracts entered into for like services, goods or materials or with an individual party;

(iii) each (A) real property lease, rental or occupancy Contract, license, installment and conditional sale Contract and (B) other material Contracts affecting the ownership of, leasing of, title to, use of, or any leasehold or other interest in, any real or, material personal property other than, with respect to (B), Contracts for services, repair, construction or maintenance with payment obligations not exceeding $25,000 per Contract or $50,000 in the aggregate for any number of Contracts entered into for like services, goods or materials or with an individual party if such Contracts were entered into in the Ordinary Course of Business;

(iv) each collective bargaining Contract and any other material Contract to or with any labor union, trade union or other employee representative, body or organization of a group of employees of the Company;

(v) each joint venture, partnership, limited partnership or similar Contract involving a sharing of profits, losses, costs or Liabilities by the Company with any other Person;

(vi) each Contract containing outstanding covenant or other obligations (other than customary confidentiality and non-disclosure obligations entered into in the Ordinary Course of Business) that in any way restricts the business activity of the Company or limits the freedom of the Company to engage in any line of business or to compete with any Person;

(vii) each Contract relating to any Company providing for payments to or by any Person based on sales, purchases, or profits, other than direct payments for goods, other than Terminable Contracts entered into in the Ordinary Course of Business;

(viii) each power of attorney that is currently effective and outstanding granted by and relating to the Company (other than powers of attorney delivered in the Ordinary Course of Business to (A) customs brokers and similar Persons involved in the transport of Company goods, (B) the Company's auditors with respect to Tax matters and (C) the attorneys for the Company in connection with the prosecution of Intellectual Property rights);

(ix) each written warranty, guaranty, and/or other similar undertaking with respect to a contractual performance extended by the Company, other than those which are otherwise set forth in the Material Contracts or entered into in the Ordinary Course of Business;

(x) each written or oral Contract (provided that with respect to oral Contracts, only to the extent that such oral Contract involves payments in any twelve month period in excess of $50,000 per Contract, or with respect to all such oral Contracts, in excess of $50,000 in the aggregate for any number of Contracts) with any key employee, consultant, director or officer of the Company, including any employment or compensation agreements;

(xi) each Contract relating to Indebtedness of the Company for borrowed money and each Contract relating to security given in respect of, or the guarantee by the Company of, any Indebtedness of the Company or any Person for borrowed money or any other liability or obligation of such Person;

(xii) each Contract with material outstanding obligations or liability, contingent or otherwise, to which the Company is a party or is otherwise bound relating to the purchase, sale or lease of real property;

(xiii) each Contract imposing a Lien, other than Permitted Liens, on any asset of the Company;

(xiv) each Contract relating to any loans or advances to, or investment in, any Person;

(xv) each Contract related to Company Intellectual Property, including License Agreements;

(xvi) each Contract providing for the payment of cash or other compensation upon consummation of the transactions contemplated hereby; and

(xvii) each other Contract which the termination of, or expiration without renewal of, would reasonably be likely to cause a Material Adverse Effect on the Company;

(b) Except as set forth on Schedule 3.9(b), the Company has performed all of the material obligations required to be performed by it and is entitled to all material benefits under, and is not in default in respect of, any Material Contract to which it is a party or by which it or any of its undertaking, assets or properties is bound. Except as set forth on Schedule 3.9(b), neither the MC+A Shareholder nor the Company has received written notice or, to the Company's Knowledge, oral notice, of an uncured breach or default or a pending or threatened cancellation, revocation or termination of any Material Contract and, to the Knowledge of the Company, no event has occurred and no condition or state of facts exists which, with the passage of time or the giving of notice or both, would constitute such a default or breach by the Company or by any such other party.

(c) Each Material Contract is in full force and effect and constitutes a valid and binding obligation of the Company and, to the Knowledge of the Company, the other party thereto, in accordance with its terms, except as such enforcement may be limited by the effect of bankruptcy, insolvency, reorganization or other similar Laws affecting or relating to the rights of creditors generally or by general principles of equity.

(d) The Company has delivered to the Parent complete, true and correct copies of all of the Material Contracts.

3.10 Litigation; Disputes.

(a) Except as set forth on Schedule 3.10(a), there is no Litigation or governmental investigations current or pending or, to the Knowledge of the Company, threatened against (as plaintiff or defendant) the Company before or by any Governmental Authority, or which questions or challenges the validity of the Agreement or any action taken or to be taken by the Company pursuant to this Agreement or in connection herewith. There are no current, pending or, to the Knowledge of the Company, threatened claims for indemnification by the Company in favor of directors, officers, employees and agents of the Company. To the Knowledge of the Company, there exist no facts or circumstances creating any reasonable basis for the institution of any material Litigation or governmental investigations.

(b) Except as set forth on Schedule 3.10(b), since January 1, 2013, the Company is not nor has been party to any action, suit, dispute, claim, inquiry or legal, administrative or other proceedings or governmental investigations before or by any Governmental Authority that resulted in or could result in a Material Adverse Effect.

3.11 Taxes.

(a) Except as set forth on Schedule 3.11(a):

(i) All Returns required to be filed by or on behalf of the Company through the date hereof have been filed, or requests for extensions have been timely filed, and any such extensions have been granted and have not expired.

(ii) All material Taxes with respect to taxable periods covered by such Returns and all other material Taxes for which the Company is liable, for the periods covered by such Returns, except in the case of Taxes for which Returns are not required to be filed, or with respect to which the Company has received written notice from a Taxing Authority asserting potential liability, have been paid in full and the Financial Statements reflect an adequate reserve in accordance with GAAP for all Taxes payable by the Company for all taxable periods and portions thereof through the Closing Date.

(iii) No Federal or other Return of the Company is or has been under audit or examination by any Taxing Authority, and no written or unwritten notice of such an audit or examination has been received by the Company. Each material dispute or claim resulting from any audit or examination relating to Taxes by any Taxing Authority has been finally resolved and any amounts due as a result thereof have been paid. No material issues relating to Taxes were raised by the relevant Taxing Authority during any presently pending audit or examination, and no material issues relating to Taxes were raised by the relevant Taxing Authority in any completed audit or examination that can reasonably be expected to recur in a later taxable period. The Returns of the Company have been examined by and settled with the Internal Revenue Service or other relevant Taxing Authority for all years up to 2014. The Company has not waived any statute of limitations in respect of Taxes or agreed to any extension of time with respect to a Tax assessment or deficiency. No claim has been made, nor to the Knowledge of the Company, is any claim pending, by an authority in any jurisdiction where the Company files Returns alleging that the Company is or may be subject to Taxes in that jurisdiction.

(iv) No Taxing Authority has challenged or disputed a filing position taken by the Company in any Return, and there is no basis on which any such challenge or dispute could reasonably be made. The Company is not negotiating any final or draft assessment or reassessment in respect of Taxes with any Taxing Authority.

(v) No Liabilities for Liens for Taxes exist with respect to any of the assets or properties of the Company, except for statutory liens for Taxes not yet due or payable or Taxes that are being contested in good faith and for which an adequate reserve has been established in the Financial Statements.

(vi) The Company is not a party to or bound by any tax sharing agreement, tax indemnity obligation or similar Contract, arrangement or practice with respect to Taxes (including any advance pricing agreement, closing agreement or other agreement relating to Taxes with any Taxing Authority).

(vii) The Company is not required to include in a taxable period ending after the Closing Date taxable income attributable to income that accrued in a prior taxable period but was not recognized in any prior taxable period as a result of the installment method of accounting, the long term contract method of accounting, the cash method of accounting or Section 481 of the Code or comparable provisions of state, local or foreign Tax Law, or for any other reason.

(viii) (A) No person has made with respect to the Company, or any property held by the Company, any consent under Section 341 of the Code, (B) no property of the Company is "tax exempt use property" within the meaning of Section 168(h) of the Code, (C) the Company is not a party to any lease made pursuant to Section 168(f)(8) of the Code, as in effect prior to the date of enactment of the Tax Equity and Fiscal Responsibility Act of 1982, and (D) none of the assets of the Company is subject to a lease under Section 7701(h) of the Code or under any predecessor section.

(ix) There is no Contract or other document, agreement, formal or informal arrangement extending, or having the effect of extending, the period of assessment or collection of any Taxes and no power of attorney with respect to any Taxes has been executed or filed with any Taxing Authority by or on behalf of the Company.

(x) The Company has complied in all material respects with all applicable Laws, rules and regulations relating to the payment and withholding of material Taxes (including, without limitation, withholding of material Taxes pursuant to Sections 1441, 1442, 3121 and 3402 of the Code or similar provisions under any state, local or foreign Laws) and have, within the time and the manner prescribed by Law, withheld from and paid over to the proper governmental authorities all material amounts required to be so withheld and paid over under applicable Laws and all records as required by the applicable Laws have been maintained in respect of all such payments and withholdings.

(xi) The Company has delivered to the Parent or its tax representatives or made available to the Parent or its tax representatives for inspection (A) complete, true and correct copies of all material Returns of the Company relating to Taxes for all taxable periods for which the applicable statute of limitations has not yet expired, (B) complete, true and correct copies of all private letter rulings, and (C) complete, true and correct copies of all material (and currently effective, unresolved or pending, as the case may be) revenue agent reports, information document requests, notices of proposed deficiencies, deficiency notices, protests, petitions, closing agreements, settlement agreements, ruling requests, and any similar documents, submitted by, received by or agreed to by or on behalf of the Company, or, to the extent related to the income, business, assets, operations, activities or status of the Company and relating to all material Taxes for all taxable periods for which the statute of limitations has not yet expired.

(xii) Schedule 3.11(a)(xii) lists (A) each jurisdiction in which the Company joins or has joined for any taxable period ending after January 1, 2013, in the filing of any consolidated, combined or unitary Return, and (B) the common parent corporation and the other individual members of the consolidated, combined or unitary group filing such Return.

(xiii) Schedule 3.11(a)(xiii) lists each state, county, local, municipal or foreign jurisdiction in which the Company files, is required to file or has been required to file a Return relating to state and local income, franchise, net worth and sales and use Taxes or is or has been liable for any Taxes on a "nexus" basis at any time for taxable periods ending after January 1, 2013.

(xiv) The Company has not constituted either a "distributing corporation" or a "controlled corporation" (within the meaning of Section 355(a)(1)(A) of the Code) in a distribution of stock qualifying for tax free treatment under Section 355 of the Code (A) within the two year period ending on the date of this Agreement or (B) which could otherwise constitute part of a "plan" or "series of related transactions" (within the meaning of Section 355(e) of the Code) in conjunction with the Merger contemplated by this Agreement.

(xv) The Company is not a member of a Tax Group that has filed an election under Treasury Regulation Section 1.1502-75(c) or any similar provision of national, foreign, state or local law with respect to the Company.

(xvi) The Company has not agreed or is not required to make any adjustments pursuant to Section 481(a) of the Code or any similar provision of other tax Law, domestic or foreign, by reason of a change in accounting method initiated by it or any other relevant party, and the Company does not have any Knowledge that any taxing authority has proposed any such adjustment or change in accounting method. The Company has no applications pending with any taxing authority anywhere in the world requesting permission for any changes in accounting methods.

(xvii) Since January 1, 2013, the Company has not made any material payments, is not obligated to make any material payments, and has not become a party to any Contract, including this Agreement, that under certain circumstances could obligate it to make material payments, that are not or will not be, as the case may be, deductible under Section 280G or 162(m) of the Code.

(xviii) To the Knowledge of the Company, the Company has not reported on its income tax returns, or taken any positions therein that could give rise to, a substantial understatement of federal or other income tax within the meaning of Section 6662 of the Code or penalties under any similar statute.

(xix) Since January 1, 2013, the Company has not (A) at any time engaged in or entered into a "listed transaction" within the meaning of Treasury Reg. §§1.6011-4(b)(2), 301.6111-2(b)(2) or 302.6112-1(b)(2), or (B) filed IRS Form 8275 or 8275-R or any predecessor or successor thereof or analogous or similar Tax Return under state, local or foreign law.

(xx) The Company has not engaged in any "intercompany transaction" in respect of which income or gain that is material in the aggregate (disregarding any losses arising from any such intercompany transaction) continues to be deferred pursuant to Treasury Reg. § 1.1502-13 or any predecessor or successor thereof or analogous or similar provision under state, local or foreign law.

(xxi) Since January 1, 2013, and other than in the ordinary course of business consistent with past practice, there has not been, with respect to the Company, any action by or on behalf of the Company to make, change or rescind any Tax election, amend any Tax Return, take any action, omit to take any action or enter into any other transaction that would have the effect of increasing the Tax liability or reducing any Tax asset in respect of any Post-Closing Tax Period.

(xxii) The Company has been a validly electing and qualifying S-corporation within the meaning of Section 1361 and Section 1362 of the Code at all times since its formation and shall continue to be a valid S-corporation for federal, state and local Tax purposes up to the Closing. There have been no events, transactions or activities of the Company or any of the shareholders which would cause, or would have caused, the status of the Company as a S-corporation to be subject to termination or revocation (whether purposefully or inadvertently).

(xxiii) The Company does not have, and has never had, a subsidiary which is a "qualified subchapter S subsidiary" within the meaning of Section 1361(b)(3)(B) of the Code.

(xxiv) The Company has no potential liability for any Tax under Section 1374 of the Code and shall not be subject to Tax under Section 1374 of the Code in connection with the transactions contemplated by this Agreement. Since inception, the Company has not (A) acquired assets from another corporation in a transaction in which the Company's Tax basis for the acquired assets was determined, in whole or in part, by reference to the Tax basis of the acquired assets (or any other property) in the hands of the transferor or (B) acquired the stock of any corporation that is a qualified subchapter S subsidiary.

(b) [Reserved].

3.12 Absence of Certain Changes or Events. Except as set forth on Schedule 3.12, since the Balance Sheet Date, the Company has conducted its business in the Ordinary Course of Business in all material respects and there has not occurred any event or group of related events that has had a Material Adverse Effect. Without limiting the generality of the foregoing, except as set forth on Schedule 3.12, since the Balance Sheet Date, the Company has not:

(a) split, combined, classified, re-classified, varied the rights attaching to, or taken similar action with respect to any of its issued or authorized capital stock or other Equity Interests or proposed the issuance of any other securities in respect of, in lieu of or in substitution for its authorized or issued capital stock or other Equity Interests; granted any Rights to purchase its Equity Interests; issued any Equity Interests; granted any registration rights; purchased, redeemed, retired, or otherwise acquired any Equity Interests; or adopted a plan of complete or partial liquidation or passed any resolutions providing for or authorizing such liquidation or a dissolution, merger, consolidation, restructuring, recapitalization or other reorganization or declared or paid any dividend or other distribution or payment in respect of its Equity Interests;

(b) amended its Governing Documents;

(c) paid or increased any bonuses, salaries, severance, termination payments or other compensation to the MC+A Shareholder or any director, officer, employee, consultant or contractor (other than in the Ordinary Course of Business);

(d) (i) adopted or terminated or (ii) in any material respect, amended or increased the payments to or benefits under, any Benefit Plan for or with any employees of the Company;

(e) damaged, destroyed or lost any assets or properties of the Company, whether or not covered by insurance, where such damage, destruction or loss would reasonably be expected to have a Material Adverse Effect on the Company;

(f) materially amended, renewed, failed to renew, terminated (other than due to any scheduled expiration) or received written notice of termination (other than due to any scheduled expiration) with respect to any Material Contract or entered into any new Material Contract or to the Knowledge of the Company, taken any action that would reasonably be expected to jeopardize the continuance of its material supplier or customer relationships;

(g) except in the Ordinary Course of Business, sold, leased, licensed or otherwise disposed of any asset or property material to the business of the Company (other than tangible personal property that has been damaged or rendered obsolete), or imposed a Lien upon any asset or property of the Company that is material to the business of the Company;

(h) (i) incurred or assumed any Indebtedness in excess of $25,000 in the aggregate, (ii) assumed, guaranteed, endorsed or otherwise become liable or responsible (whether directly, contingently or otherwise) for the obligations of any other Person (other than endorsements of checks in the Ordinary Course of Business) in excess of $25,000 in the aggregate, or (iii) made any loans, advances or capital contributions to, or investment in, any Person, in excess of $25,000 in the aggregate, other than employee travel and expense advances in the Ordinary Course of Business;

(i) paid, discharged or satisfied any Liabilities, other than the payment, discharge or satisfaction in the Ordinary Course of Business of Liabilities reflected or reserved against in the Financial Statements or incurred in the Ordinary Course of Business since the Balance Sheet Date;

(j) made any change in any method of accounting or accounting practices, policies or procedures;

(k) sold, disposed of or surrendered or disaggregated any material License or any portion thereof;

(l) accelerated or delayed collection of notes or accounts receivable in advance of or beyond their regular due dates or the dates when the same would have been collected in the Ordinary Course of Business;

(m) delayed or accelerated payments of any accounts payable or other liability beyond or in advance of its due date or the date when such liability would have been paid in the Ordinary Course of Business;

(n) failed to replenish inventories and supplies of the Company in the Ordinary Course of Business, or entered into any purchase commitment not in the Ordinary Course of Business;

(o) made any acquisition of all or any significant part of the assets, capital stock, Equity Interests, properties, securities or business of any other Person or made any revaluation of any assets or properties or material write down or write off of the value of any assets or properties in any such case;

(p) entered into any collective bargaining Contract or any other Contract with any labor union or association representing any group of employees, or been subject to any strike, picket, work stoppage, work slowdown or labor dispute or been subject to any application for certification or union organizing drive;

(q) made any capital expenditure or any other investment (or series of related investments), or entered into any Contract or commitment therefor, in excess of $25,000 in respect of any such individual investment or Contract or $50,000 in respect of any number of such investments or Contracts;

(r) written down the value of any inventory (including write-downs by reason of shrinkage or mark-down) or written off as uncollectible any notes or accounts receivable, except for immaterial write-downs and write-offs in the Ordinary Course of Business; or

(s) agreed, whether orally or in writing, to do any of the foregoing.

Since the Balance Sheet Date, (i) the Company has not received written notice of any event that has had or would reasonably be expected to have a Material Adverse Effect with respect to the Company and (ii) to the Knowledge of the Company, there has not been any event that has had, or would reasonably be expected to have, a Material Adverse Effect on the Company.

3.13 Employee Benefit Plans.

(a) Except as set forth on Schedule 3.13(a), and except for customary payroll practices and policies, including overtime compensation, paid vacation, holiday and sick days, paid leaves of absence, travel and automobile allowances and expense reimbursements (which are set forth on Schedule 3.13(a)), the Company does not maintain or contribute to or has any obligation or liability (absolute, contingent or otherwise) with respect to, and none of the employees of the Company is covered by, any bonus, deferred compensation, incentive compensation, severance pay, pension, profit sharing, retirement, group or individual life or other insurance, welfare benefit, hospitalization or other medical benefit, vision, dental, drug, sick leave, disability, salary continuation, vacation, supplemental unemployment benefits, profit sharing, mortgage assistance, pension or supplemental pension, retirement compensation, group registered retirement savings, deferred profit sharing, savings, retirement or supplemental retirement, stock appreciation right, stock purchase, stock option, or other fringe benefit plan, arrangement or practice, written or otherwise, or any other "employee benefit plan," as defined in Section 3(3) of ERISA, whether formal, informal, funded or unfunded, written or unwritten, that is maintained, contributed to, or required to be maintained or contributed to, by the Company, or to which the Company is a party, or bound by, or under which the Company has any liability or contingent liability for the benefit of the Company's current and former directors, officers, shareholders, consultants, independent contractors or employees and their respective beneficiaries or dependents, other than Statutory Plans (collectively, the "Benefit Plans"). In respect of any Benefit Plans set forth on Schedule 3.13(a), none of the Benefit Plans are, and the Company (or any of its ERISA Affiliates) has not, since January 1, 2013, maintained or had an obligation to contribute to, or incurred any other obligation respect to, (i) a plan subject to Section 412 of the Code, Title I, Subtitle B, Part 3 of ERISA or Title IV of ERISA, (ii) a multiemployer plan, (iii) a plan which provides for any defined benefit pension benefit; (iv) a funded welfare benefit plan, as defined in Section 419 of the Code. The Company does not have any Contract or commitment to create any additional Benefit Plan, or, except as may be required by Law or by the terms of such Plan, to modify or change any existing Benefit Plan. The Company does not have any ERISA Affiliates.

(b) With respect to any and each Benefit Plan set forth on Schedule 3.13(a), the Company has heretofore delivered or caused to be delivered or made available to the Parent true, correct and complete copies of (i) all documents which comprise the current version of each of such Benefit Plan, as amended as of the date hereof, including any related current trust or funding agreements, insurance Contracts, investment management agreements, subscription agreements, participation agreements or other funding or investment Contracts and any amendments thereto, the current statement of investment policies and procedures, all reports, returns, filings (including Tax Returns and filings) and material correspondence with any Governmental Authority, all literature, booklets, summaries, notices or manuals prepared for or circulated to employees generally concerning each Benefit Plan, all employee data and personnel books and records relating to the Benefit Plans, and (ii) with respect to each Benefit Plan that is an "employee benefit plan," as defined in Section 3(3) of ERISA, (A) the most recent Annual Report (Form 5500 Series) and accompanying schedules for each of the Benefit Plans for which such a report is required, (B) the current summary plan description (and any summary of material modifications thereto), (C) the most recently filed certified financial statements for each of the Benefit Plans for which such a statement is required or was prepared, and (D) for each Benefit Plan intended to be "qualified" within the meaning of Section 401(a) of the Code, the most recent IRS determination letter issued with respect to such Benefit Plan. Since the date of the documents delivery, there has not been any material change in the assets or Liabilities of any of the Benefit Plans or any change in their terms and operations which could reasonably be expected to affect or alter the Tax status or materially affect the cost of maintaining such Benefit Plan, and none of the Benefit Plans has been amended prior to the Closing Date.

(c) In respect of any Benefit Plans set forth on Schedule 3.13(a), except as set forth on Schedule 3.13(c):

(i) the Company is in material compliance with the terms and conditions of each of its Benefit Plans currently maintained or maintained during the last five years;

(ii) each Benefit Plan (and each related trust, insurance Contract or fund) is in compliance in all material respects with the requirements of all applicable Laws, including, without limitation, ERISA and the Code, and has been maintained and operated in substantial compliance with its terms and the requirements of all such Laws;

(iii) each Benefit Plan that is intended to be "qualified" within the meaning of Section 401(a) of the Code is presently qualified and has been determined by the IRS to be so qualified as evidenced by a determination letter of the IRS and no event has occurred since the issuance of such letter that could adversely affect such qualified status;

(iv) all filings required by ERISA, the Code or other applicable Law as to each Benefit Plan have been timely filed, and all reports, notices and disclosures to participants and beneficiaries under each Benefit Plan required by either ERISA or the Code have been timely and appropriately distributed or otherwise provided;

(v) no complete or partial termination or wind up of any Benefit Plan has occurred since January 1, 2010, or is expected to occur;

(vi) no condition or circumstance exists that would prevent the amendment or termination of any Benefit Plan, and the Company may terminate or cease contributions to any Benefit Plan without incurring any material liability; and

(vii) no event has occurred and no condition or circumstance exists that could reasonably be expected to result in a material increase in the benefits under or the expense of maintaining any Benefit Plan from the level of benefits or expense incurred for the most recent fiscal year ended thereof other than such increases as may be the result of salary increases or workforce changes occurring in the Ordinary Course of Business.

(d) All group health plans covering employees of the Company have been operated in material compliance with the continuation coverage requirements of Section 4980B of the Code (and any predecessor provisions) and Part 6 of Title I of ERISA ("COBRA"). Except as set forth on Schedule 3.13(d), the Company has not had any obligation to provide health benefits or other non-pension benefits to retired or other former employees (or their beneficiaries), except as specifically required by COBRA. All group health plans covering employees of the Company comply in all material respects with Chapter 100 of the Code and Part 7 of Title I of ERISA.

(e) Neither the Company nor, to the Knowledge of the Company, any other "disqualified person" or "party in interest" as defined in Section 4975 of the Code and Section 3(14) of ERISA, respectively, has engaged in any "prohibited transaction," as defined in Section 4975 of the Code or Section 406 of ERISA, with respect to any Benefit Plan that would result in a material Liability nor have there been any fiduciary violations under ERISA or other event which could subject the Company (or any officer, director or employee thereof) to any material penalty or Tax under Sections 502 of ERISA or Chapter 43 of the Code.

(f) In respect of any Benefit Plans set forth on Schedule 3.13(a), except as set forth on Schedule 3.13(f), with respect to any Benefit Plan: (i) no filing, application or, to the Knowledge of the Company, other matter is pending with the IRS, the Pension Benefit Guaranty Corporation, the United States Department of Labor or any other Governmental Authority, and (ii) there is no action, suit or claim pending nor, to the Knowledge of the Company, threatened, other than routine claims for benefits.

(g) Except as set forth on Schedule 3.13(g), neither the execution and delivery of this Agreement nor the consummation of any or all of the transactions contemplated thereby will: (i) entitle any current or former employee of the Company to severance pay, unemployment compensation or any similar payment, or (ii) accelerate the time of payment or vesting or increase the amount of any compensation due to any such employee or former employee.

3.14 Intellectual Property.

(a) Except as set forth on Schedule 3.14(a), the Company owns or has the valid right to use all Intellectual Property used in connection with the business of the Company as presently conducted or as presently intended to be conducted (such Intellectual Property, together with the Company Owned Intellectual Property and the Company Licensed Intellectual Property, the "Company Intellectual Property").

(b) Set forth on Schedule 3.14(b) is a complete and accurate list (showing in each case, the registered owner, title, mark or name, applicable jurisdiction, application number or registration number and date of application or expiration, if any) of all registered United States, foreign and state (i) Patents and patent applications, (ii) Trademark registrations and applications and all material unregistered Trademarks, (iii) Internet domain names, and (iv) copyright registrations and applications owned by the Company (the "Company Owned Intellectual Property").

(c) Set forth on Schedule 3.14(c) is a complete and accurate list of (i) each Contract that is in effect pursuant to which the Company uses the Intellectual Property of another Person in any manner that is material to the conduct of the business of the Company (the "Company Licensed Intellectual Property") and (ii) each Contract that is in effect pursuant to which the Company grants to another Person the right to use an item of Company Intellectual Property (the "Third-Party Licensed Intellectual Property", and collectively with the Company Licensed Intellectual Property, the "Licensed Intellectual Property"; all Contracts set forth on, or required to be set forth on, Schedule 3.14(c) pursuant to this Section 3.14(c) are herein referred to as the "License Agreements").

(d) Except as set forth on Schedule 3.14(d), the Company Intellectual Property is solely and exclusively owned or licensed by the Company, free and clear of all Liens (subject to any Liens on the Company Licensed Intellectual Property imposed pursuant to the terms and conditions of the

License Agreements set forth on Schedule 3.14(c) or granted by the licensor, provided that the Company does not have Knowledge of any Liens granted by such licensor other than Permitted Liens), and the Company is listed in the records of the appropriate United States, state or foreign agency as the sole owner or assignee of record for each item of Company Owned Intellectual Property, except for unregistered Trademarks and Internet domain names. Except as set forth on Schedule 3.14(d), the Company Owned Intellectual Property is solely and exclusively owned by the Company. Except as set forth on Schedule 3.14(d), each of the Company Owned Intellectual Property registrations and applications and common law trademarks set forth on Schedule 3.14(b) are valid and subsisting, in full force and effect, and have not been cancelled, expired, or abandoned and all renewal fees and other steps required for the maintenance or protection of such rights have been paid on time or taken. Except as set forth on Schedule 3.14(d), the Company has not received any written, or, to the Knowledge of the Company, oral notification of any pending or threatened opposition, interference, re-examination or cancellation proceeding before any court or registration authority in any jurisdiction against the Company Intellectual Property or the Intellectual Property comprising Third-Party Licensed Intellectual Property.

(e) Except as set forth on Schedule 3.14(e), there are no settlements, injunctions, forbearances to sue, consents, judgments, or orders or similar obligations to which the Company is a party or is otherwise bound, which (i) restrict the rights of the Company to use any Intellectual Property, (ii) restrict the Company from engaging in the Business in order to accommodate a third party's Intellectual Property rights or (iii) permit third parties to use any Intellectual Property which would otherwise infringe any Company Owned Intellectual Property. The Company has the sole and exclusive right to bring actions for infringement, misappropriation, dilution, violation or unauthorized use of the Company Intellectual Property. The Company has not licensed or sublicensed its rights in any Company Intellectual Property other than pursuant to the License Agreements and no royalties, honoraria or other fees are payable by the Company for the use of or right to use any Company Intellectual Property in connection with its business as currently conducted, except pursuant to the License Agreements.

(f) Except as set forth on Schedule 3.14(f), to the Knowledge of the Company, the conduct of the business of the Company, as currently conducted or as currently intended to be conducted, does not infringe or misappropriate the Intellectual Property rights of any Person. Except as set forth on Schedule 3.14(f), the Company has not received written notice, or, to the Knowledge of the Company, oral notification that the conduct of the business of the Company infringes any Intellectual Property rights owned or controlled by any third party (either directly or indirectly such as through contributory infringement or inducement to infringe) or is defamatory or violative in any way of any publicity, privacy, or other rights. The Company has not received any written notice or, to the Knowledge of the Company, oral notification of any pending or threatened claims or suits (i) alleging that the activities of the Company or the conduct of its business infringes upon or constitutes the unauthorized use of the Intellectual Property rights of any third party, nor alleging libel, slander, defamation, or other violation of a personal right, or (ii) challenging the ownership, use, validity or enforceability of any Company Intellectual Property.

(g) To the Knowledge of the Company, no third party is misappropriating, infringing, diluting, or otherwise violating any material Company Intellectual Property or any material Third-Party Licensed Intellectual Property, and no such claims are pending against a third party by the Company.

(h) The consummation of the transactions contemplated hereby will not result in the loss or impairment of the Company's right to own or use any of the Company Intellectual Property or any Third-Party Licensed Intellectual Property.

(i) Except as set forth on Schedule 3.14(i), all computer software and inventions currently used by the Company or necessary for the conduct of the current business of any of the Company were either (i) developed by an employee of the Company within the scope of employment of the employee and pursuant to a binding invention assignment or subject to the work for hire doctrine, (ii) developed by a third party under a binding work for hire and/or assignment agreement, or (iii) developed by a third party and transferred and assigned to the Company under a binding transfer and assignment agreement. After the deliveries provided for in this Agreement have occurred, neither the MC+A Shareholder nor any current or former officer, director or employee of the Company (or any family member thereof) will retain any rights of ownership or use with respect to the Company Intellectual Property or any Third-Party Licensed Intellectual Property.

(j) The Company owns or has the right to use all Software used in its business. No unlicensed copies of any mass market Software that is available in consumer retail stores or otherwise commercially available and subject to "shrink-wrap" or "click-through" license agreements have been installed or maintained on any of the Company's computers or computer systems by, or at the direction or with the express permission of a manager, division head or similarly credentialed agent of, the Company, and no such unlicensed copies used for the business of the Company are installed on the computers of the Company.

3.15 Title to and Condition of Properties; Liens. Except as set forth on Schedule 3.15, the Company has good, valid and marketable title to, (or in the case of leased or licensed property, has a valid leasehold or license interest in and to) each material item of plant, machinery, equipment, furniture, leasehold improvements, fixtures, vehicles, structures, any related capitalized items and any other tangible and intangible personal property that the Company purports to own on its books and records or otherwise, free and clear of all Liens whatsoever except Permitted Liens. The rights, properties and other assets presently owned, leased or licensed by the Company include all such material rights, properties and other assets necessary to permit the Company to conduct its business in all material respects in the same manner as such business are presently conducted. Other than leased or licensed assets, or other assets for which the Company has a valid right to use, and except as set forth on Schedule 3.15, there are no material assets owned by any third party which are used in the operation or conduct of the business of the Company. All material tangible property owned by the Company or used by the Company in the operation of its business is in working order and is used, maintained and operated in the Ordinary Course of Business.

3.16 Accounts Receivable. The accounts receivable reflected on the Financial Statements and the accounts receivable arising after the date thereof (a) have arisen from bona fide transactions entered into by the Company involving the sale of goods or the rendering of services in the ordinary course of business consistent with past practice and (b) to the Company's Knowledge constitute only valid, undisputed claims of the Company not subject to claims of set-off or other defenses or counterclaims other than normal cash discounts accrued in the ordinary course of business consistent with past practice.

3.17 Real Property and Personal Property Matters.

(a) Owned Real Estate. The Company has no Owned Real Estate.

(b) Leased Real Estate. Except as would not reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect, the Company and each of its Subsidiaries has a valid and subsisting leasehold estate in each parcel of real property demised under a Lease for the full term of the respective Lease free and clear of any Liens other than Permitted Liens. Schedule 3.17(b) contains a complete and correct list, as of the date hereof, of the Leased Real Estate including with respect to each such Lease the date of such Lease and any material amendments thereto. Except as would not reasonably be expected to have, individually or in the aggregate, a Company Material Adverse Effect, (x) all Leases are valid and in full force and effect except to the extent they have previously expired or terminated in accordance with their terms, and (y) neither the Company nor any of its Subsidiaries nor, to the Knowledge of the Company, no third party, has violated any provision of, or committed or failed to perform any act which, with or without notice, lapse of time or both would constitute a default under the provisions of, any Lease. Neither the Company nor any of its Subsidiaries has assigned, pledged, mortgaged, hypothecated or otherwise transferred any Lease nor has the Company or any of its Subsidiaries entered into with any other Person (other than another wholly-owned Subsidiary of the Company) any sublease, license or other agreement that is material to the Company and its Subsidiaries, taken as a whole, and that relates to the use or occupancy of all or any portion of the Leased Real Estate. The Company has delivered or otherwise made available to Parent true and complete copies of all Leases (including all material modifications, amendments, supplements, waivers and side letters thereto) pursuant to which the Company or any of its Subsidiaries thereof leases, subleases or licenses, as tenant, any Leased Real Estate.

(c) Personal Property. Except as would not reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect, the Company and each of its Subsidiaries has good title to, or a valid and binding leasehold interest in, all the personal property owned by it, free and clear of all Liens, other than Permitted Liens.

3.18 Inventory. Except as set forth on Schedule 3.18, all of the inventories of stock in trade, work in progress and finished goods of the Company consist of a quality and quantity usable and salable in the Ordinary Course of Business, except for items of obsolete materials and materials of below-standard quality, all of which items have been written off or written down on the books and records of the Company to fair market value or for which adequate reserves have been provided therein. All inventories not written off have been priced at the lower of cost or realizable market value. The quantities of each type of inventory (whether raw materials, work-in-process, or finished goods) are not excessive, but are reasonable and warranted according to the normal purchasing and sales patterns of the Company and are adequate for the purposes of fulfilling the Company's current business and order requirements. To the Knowledge of the Company, all work in process and finished goods inventory held by the Company is free of any material Defect or other material deficiency.

3.19 Related Parties. Except as set forth on Schedule 3.19, neither the MC+A Shareholder nor any family member of the MC+A Shareholder, nor the Company, nor, any current (within the past five years) director or officer of the Company (individually a "Related Party" and collectively the "Related Parties"), or any Affiliate of the MC+A Shareholder or the Company: (a) owns, directly or indirectly, any interest in any Person which is (i) a competitor of the Company, (ii) a supplier of the Company, or (iii) a customer of the Company (except as an owner of one percent (1%) or less of the stock of any company listed on a national securities exchange or traded in the over-the-counter market); (b) owns, directly or indirectly, in whole or in part, any material property, asset or right, real, personal or mixed, tangible or intangible (including, but not limited to, any of the intangible property) which is utilized in the operation of the business of the Company; (c) has an interest in or is, directly or indirectly, a party to any Material Contract pertaining or relating to the Company, except for employment, consulting or other personal service Contracts that may be in effect and which are set forth on Schedule 3.9(a); or (d) to the Knowledge of the Company, has any cause of action or other claim whatsoever against, or owes any amount to, the Company.

3.20 Environmental Matters. Except as set forth on Schedule 3.20, the Company is in compliance with all Environmental Laws and holds all permits required thereunder.

3.21 Labor Matters.

(a) There is no labor strike, sympathy strike, dispute, disturbance, corporate campaign, slowdown, sit-down, stay-in, sick-out, walk-out, work stoppage or lockout, retarding of work, boycott or similar labor difficulty or other interference against or affecting the Company (all of the foregoing referred to as "Work Interference") and, to the Knowledge of the Company, no Work Interference is threatened. No Work Interference has ever occurred or been threatened.

(b) (i) The Company has not entered into or is not a party to, either directly or by operation of law, any collective agreement, collective bargaining contract, letters of understanding, letters of intent or other written communication or Contract with any trade union, labor union or association or organization that may qualify as a trade union, labor union or association, contingent or otherwise, which would cover any employee or dependent contractor of the Company; and (ii) the employees or independent contractors of the Company are not subject to any collective agreements, collective bargaining agreements or letters of understanding, letters of intent or other written communication or Contract with any trade union, labor union or association or organization that may qualify as a trade union, labor union or association, contingent or otherwise, and are not, in their capacities as employees, represented by any trade union, labor union or association or organization that may qualify as a trade union or association.

(c) (i) No labor representatives hold bargaining rights with respect to any employee of the Company by way of certification, interim certification, voluntary recognition, designation or successor rights; (ii) no labor representatives have applied to be certified as the bargaining agent of any employee of the Company; and (iii) no labor representatives have applied to have the Company declared a related or successor employer. The Company has conducted negotiations with respect to any future Contracts with any labor representatives, trade union, trade association or labor union. There are no organizational efforts currently being made, threatened by or on behalf of, any trade union or association or organization that may qualify as a trade union, labor union or association with respect to the employees or dependent contractors of the Company and, to the Knowledge of the Company, there have been no such organizing within the last three (3) years.

(d) No collective bargaining Contract which is binding on the Company restricts it from relocating or closing of its operations.

(e) A true and complete copy of each current material written personnel policy, rule and procedure applicable to employees of the Company has been delivered or made available to the Parent and is listed on Schedule 3.21(e).

(f) Except as set forth on Schedule 3.21(f), the Company is in compliance, in all material respects, with all applicable Laws respecting employment and employment practices, terms and conditions of employment, wages, pay equity, hours of work and occupational safety and health, and, to the Knowledge of the Company, is not engaged in any unfair labor practices, as defined in the National Labor Relations Act or other applicable Laws.

(g) The Company has not received notice that an unfair labor practice charge or complaint against the Company is pending before the National Labor Relations Board or any similar state or foreign agency, nor, to the Knowledge of the Company, has such a charge or complaint been threatened.

(h) There is no presently pending grievance against the Company arising out of any collective bargaining Contract or other grievance procedure. The Company is in material compliance with all present and past collective bargaining agreements, memoranda of agreement, side letters, court, administrative, arbitration, ADR, or mediation decisions or awards, wage or benefit schedules and all other documents which reflect or pertain to understandings or practices communicated or agreed upon between such Company and any union representatives.

(i) Except as set forth on Schedule 3.21(i), no charge with respect to or relating to the Company is pending before the Equal Employment Opportunity Commission or any other agency responsible for the prevention of discriminatory or other unlawful employment practices.

(j) Except as set forth on Schedule 3.21(j), (i) the Company has never effectuated a "plant closing" (as defined in the WARN Act or any comparable provision of state Law) affecting any site of employment or one or more facilities or operating units within any site of employment or facility of the Company, (ii) there has not occurred a "mass layoff" (as defined in the WARN Act or any comparable provision of state Law) affecting any site of employment or facility of the Company, (iii) the Company has not been affected by any transaction or engaged in layoffs or employment terminations sufficient in number to trigger application of any similar state, local or foreign "plant closing" Law or regulation and (iv) none of the Company's employees has suffered an "employment loss" (as defined in the WARN Act or any comparable provision of state Law) during the six month period prior to the date hereof.

3.22 Officers and Employees.

(a) Prior to the date hereof, the Parent has been provided with a true and complete list of the names, titles and current salaries of all full-time and part-time employees and consultants of the Company whose annual salary, as of the date hereof, excluding bonus, exceeded $100,000. Except as set forth on Schedule 3.22(a), there is no employment Contract, employee benefit or incentive compensation plan or program, severance policy or program or any other plan or program to which the Company is a party (i) that is or could, pursuant to its terms, be triggered or accelerated by reason of or in connection with the execution of this Agreement or the consummation of the transactions contemplated by this Agreement or (ii) which contains "change in control" provisions pursuant to which the payment, vesting or funding of compensation or benefits would be triggered or accelerated by reason of or in connection with the execution of or consummation of the transactions contemplated by this Agreement.

(b) Schedule 3.22(b) sets forth a list of all employee policies, employee manuals or other written statements of rules or policies as to working conditions, vacation and sick leave applicable to such persons, complete and current copies of which have been previously provided to the Parent.

3.23 Brokers and Finders. No agent, broker, investment banker, financial advisor or other firm or Person is or will be entitled to any brokers' or finder's fee or any other commission or similar fee in connection with this Agreement or any of the transactions contemplated hereby.

3.24 Banking Relationships. Schedule 3.24 sets forth the names and locations of the primary banking and lock box accounts of the Company and any safe deposit boxes.

3.25 Customers and Suppliers. Except as set forth on Schedule 3.25, there are no pending material disputes or controversies between the Company and any of the Significant Customers and Suppliers and, to the Knowledge of the Company, none of the Significant Customers and Suppliers (i) has or is contemplating terminating or materially diminishing its business or relationship with the Company with which it does business or (ii) has experienced any material work stoppage or other material adverse circumstances or conditions that is reasonably likely to jeopardize or materially adversely affect the future relationships of the Company with such Person.

3.26 Products; Product Liability. Except as set forth on Schedule 3.26, there are not presently pending, or, to the Knowledge of the Company, threatened, any civil, criminal or administrative actions, suits, demands, claims, hearings, notices of violation, investigations, proceedings or demand letters relating to any alleged hazard or alleged Defect in design, manufacture, materials or workmanship, including any failure to warn or alleged breach of express or implied warranty or representation, relating to any Product manufactured, distributed or sold by or on behalf of the Company. Except as may be set forth in the Material Contracts delivered to the Parent, the Company has not extended to any of its customers any written, non-uniform product warranties, indemnifications or guarantees, other than in the Ordinary Course of Business. True, correct and complete copies of all material correspondence received or sent by or on behalf of the Company since January 1, 2013, from or to any Governmental Authority with respect to a contemplated or ongoing actual recall, withdrawal, or suspension from the market of any Product have previously been made available to the Parent. Except as set forth on Schedule 3.26, there are no Defects in the designs, specifications, or process with respect to any Product sold or otherwise distributed by the Company that may rise to a material Loss. The Company is not currently investigating or considering a recall, withdrawal or suspension from the market of any Product.

3.27 Insurance. Schedule 3.27 sets forth a true and complete list and description of all insurance policies, other insurance arrangements and other Contracts for the transfer or sharing of insurance risks by the Company in force on the date hereof with respect to the business or assets of the Company (the "Company Insurance Policies"), together with the deductible and coverage limit of each such insurance policy or other arrangement and a statement of the aggregate amount of claims paid out, and claims pending, under each such insurance policy or other arrangement. Except as set forth on Schedule 3.26, (a) the Company has not received any notice of cancellation or non-renewal of any of the Company Insurance Policies or arrangement nor, to the Knowledge of the Company, is the termination of any of the Company Insurance Policies threatened, (b) there is no material claim pending under any of the Company Insurance Policies as to which coverage has been questioned, denied or disputed by the underwriters of such policies, (c) the Company has not received any notice from any of its insurance carriers that any insurance coverage presently provided for will not be available to the Company in the future on similar terms as now in effect (excepting general market pricing increases and coverage limitations) and (d) the Company does not maintain any self-insurance.

3.28 Propriety of Past Payments. To the Knowledge of the Company, neither the MC+A Shareholder nor, any director, officer, employee or agent of the Company or any other Person associated with or acting for or on behalf of the Company has, directly or indirectly, on behalf of the Company, made any illegal contribution, gift, bribe, rebate, payoff, influence payment, kickback or other payment to any Person, private or public, regardless of form, whether in money, property or services, (i) to obtain favorable treatment for the Company or any Affiliate of the Company in securing business, (ii) to pay for favorable treatment for business secured for the Company, or any Affiliate of the Company, (iii) to obtain special concessions, or for special concessions already obtained, for or in respect of the Company, or any Affiliate of the Company or (iv) otherwise for the benefit of the Company, or any Affiliate of the Company in violation of any Law, (including existing site plan approvals, zoning or subdivision regulations or urban redevelopment plans relating to Owned Real Property or Leased Real Property) to which the Company is subject.

3.29 Personal Information Laws. The Company is in compliance with the requirements of all applicable Laws relating to the collection, use and disclosure of Personal Information, including the establishment and observance of written policies and practices. No complaint relating to the Company's alleged non-compliance with any such applicable Law has been found by any Governmental Authority to be well-founded, no order or judgment has been made against the Company by any Governmental Authority based on any finding of non-compliance with any such applicable Law, and no unresolved complaint or other proceeding relating to any such alleged non-compliance is now pending by or before any Governmental Authority.

3.30 Full Disclosure. No representation or warranty by the MC+A Shareholder or the Company contained in this Agreement, and no statement contained in any agreement, schedule or certificate delivered through and including the Closing Date by the Company to the Parent pursuant to the provisions hereof, contains or will contain at the time delivered, any untrue statement of a material fact or omits or will omit to state any material fact necessary, in light of the circumstances under which it was made, to make the statements herein or therein not misleading.

ARTICLE IV
REPRESENTATIONS AND WARRANTIES OF THE MC+A SHAREHOLDER

In order to induce the Parent to enter into this Agreement and to consummate the transactions contemplated hereby, the MC+A Shareholder represents and warrants to the Parent, as of the date of this Agreement, as follows:

4.1 Capacity. The MC+A Shareholder is a natural person is of legal age and capacity and has all requisite power and authority to execute and deliver (at the time of delivery specified herein, to the extent specified) this Agreement and any Company Ancillary Agreements to which he is a party and to perform his obligations under this Agreement and such Company Ancillary Agreements.

4.2 Validity and Execution of Agreements. This Agreement and each of the Company Ancillary Agreements to which the MC+A Shareholder is a party have been duly authorized, executed and delivered by the MC+A Shareholder and, assuming due authorization, execution and delivery by the Parent and the other parties hereto or thereto, constitute the valid and binding obligation of the MC+A Shareholder, enforceable against the MC+A Shareholder in accordance with their respective terms, except as such enforcement may be limited by bankruptcy, insolvency, reorganization, or other similar Laws affecting or relating to the rights of creditors generally, or by general principles of equity.

4.3 Company Common Stock Ownership. The shares of Company Common Stock listed on Schedule 4.3 opposite the MC+A Shareholder's name (i) are owned legally, beneficially and of record by the MC+A Shareholder; and (ii) constitute all of the shares of capital stock or other Equity Interests of the Company, that are owned legally, beneficially or of record by the MC+A Shareholder. All of the MC+A Shareholder's Equity Interests in the Company are owned directly or indirectly by the MC+A Shareholder, free and clear of all Liens and free of any other restriction, except for restrictions imposed by applicable securities Laws or as set forth on Schedule 4.3. Except as set forth on Schedule 4.3, the MC+A Shareholder has not granted or acknowledged to any Person any Rights with respect to any shares of capital stock of the Company or any other Equity Interests and the MC+A Shareholder has sole voting power and sole power to issue instructions with respect to the matters set forth herein, sole power of disposition, sole power of conversion, sole power to demand appraisal rights and sole power to agree to all of the matters set forth in this Agreement, in each case with respect to the MC+A Shareholder's shares of capital stock of the Company and other Equity Interests, with no limitations, qualifications or restrictions on such rights. Except as set forth on Schedule 4.3, the MC+A Shareholder has no claim against the Company or any of its officers, directors or any other Person with respect to the issuance of any shares of capital stock of the Company or other Equity Interests. The MC+A Shareholder has not commenced nor does the MC+A Shareholder intend to commence a voluntary case or other proceeding, and no involuntary case or other proceeding has been commenced against the MC+A Shareholder seeking liquidation or other relief with respect to its debts under any bankruptcy, insolvency or other similar Law.

4.4 No Conflicts. Neither the execution and delivery of this Agreement nor any of the Company Ancillary Agreements to which the MC+A Shareholder is a party, nor the performance by the MC+A Shareholder of its obligations contemplated hereby or thereby, will (i) violate or constitute a default, or require notice and/or consent under, any Contract or other instrument, permit, concession, franchise or Order to which the MC+A Shareholder is a party or by which the MC+A Shareholder's assets or properties are or may be subject or bound except to the extent that such violations or defaults, or failures to provide such notices or receive such consents, would not adversely affect the ability of the MC+A Shareholder to enter into or perform its obligations under this Agreement or any Company Ancillary Agreement to which the MC+A Shareholder is a party; (ii) violate any Laws applicable to the MC+A Shareholder; or (iii) result in the creation of any Lien upon any shares of Company Common Stock owned by the MC+A Shareholder.

4.5 Government Consents. The execution, delivery and performance of this Agreement by the MC+A Shareholder does not require, with respect to the MC+A Shareholder, any consent from, action by or in respect of, or filing with, any court or Governmental Authority.

4.6 Litigation. There is no Litigation pending, or to the Knowledge of the MC+A Shareholder, threatened, before any Governmental Authority or arbitrator with respect to the MC+A Shareholder, which seeks to delay or prevent the consummation of the transactions contemplated by this Agreement by the MC+A Shareholder or would, if successful, be reasonably expected to materially and adversely affect the ability of the MC+A Shareholder to perform its obligations under this Agreement.

4.7 FIRPTA. The MC+A Shareholder is not a 'foreign person' within the meaning of Section 1445 of the Code.

4.8 Brokers and Finders. No agent, broker, investment banker, financial advisor or other firm or Person is or will be entitled to any brokers' or finder's fee or any other commission or similar fee in connection with this Agreement or any of the transactions contemplated hereby.

4.9 Issuance of Conversion Shares Entirely for Own Account. This Agreement is made with the Parent in reliance upon the MC+A Shareholder's representation to the Parent, which by the Parent's execution of this Agreement, the Parent hereby confirms, that the Conversion Shares to be acquired by the MC+A Shareholder will be acquired for investment for the MC+A Shareholder's own account, not as a nominee or agent, and not with a view to the resale or distribution of any part thereof, and that the MC+A Shareholder has no present intention of selling, granting any participation in, or otherwise distributing the same. By executing this Agreement, the MC+A Shareholder further represents that the MC+A Shareholder does not presently have any contract, undertaking, agreement or arrangement with any Person to sell, transfer or grant participations to such Person or to any third Person, with respect to any of the MC+A Shareholder.

4.10 Restricted Securities. The MC+A Shareholder understands that the Conversion Shares have not been, and will not be, registered under the Securities Act, by reason of a specific exemption from the registration provisions of the Securities Act which depends upon, among other things, the bona fide nature of the investment intent and the accuracy of the MC+A Shareholder's representations as expressed herein. The MC+A Shareholder understands that the Conversion Shares are "restricted securities" under applicable U.S. federal and state securities laws and that, pursuant to these laws, the MC+A Shareholder must hold the Conversion Shares indefinitely unless they are registered with the U.S. Securities and Exchange Commission and qualified by state authorities, or an exemption from such registration and qualification requirements is available. The MC+A Shareholder acknowledges that the Parent has no obligation to register or qualify the Conversion Shares for resale. The MC+A Shareholder further acknowledges that if an exemption from registration or qualification is available, it may be conditioned on various requirements including, but not limited to, the time and manner of sale, the holding period for the Conversion Shares, and on requirements relating to the Parent which are outside of the MC+A Shareholder's control, and which the Parent is under no obligation and may not be able to satisfy.

4.11 Legend. The MC+A Shareholder understands that the Conversion Shares and any securities issued in respect of or exchange for the Conversion Shares, may bear the following legend:

> "THE SHARES REPRESENTED BY THIS CERTIFICATE HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AND HAVE BEEN ACQUIRED FOR INVESTMENT AND NOT WITH A VIEW TO, OR IN CONNECTION WITH, THE SALE OR DISTRIBUTION THEREOF. NO SUCH TRANSFER MAY BE EFFECTED WITHOUT AN EFFECTIVE REGISTRATION STATEMENT RELATED THERETO OR AN OPINION OF COUNSEL IN A FORM SATISFACTORY TO THE COMPANY THAT SUCH REGISTRATION IS NOT REQUIRED UNDER THE SECURITIES ACT OF 1933."

4.12 Accredited Investor. The MC+A Shareholder is an accredited investor as defined in Rule 501(a) of Regulation D promulgated under the Securities Act.

ARTICLE V
REPRESENTATIONS AND WARRANTIES REGARDING THE PARENT

In order to induce the Company and the MC+A Shareholder to enter into this Agreement and to consummate the transactions contemplated hereby, the Parent represents and warrants to the Company and the MC+A Shareholder as of the date of this Agreement, as follows:

5.1 Organization. The Parent is a corporation duly organized, validly existing and, with respect to its corporate formation and existence, is in good standing under the Laws of the State of Nevada, and is qualified or licensed as a foreign entity to do business in each jurisdiction where the nature of its business or ownership, leasing or operation of its assets or properties renders such qualification, license or good standing necessary. The Parent has all requisite entity power to own, operate and lease its assets and to carry on its business as now being conducted.

5.2 Authorization; Enforceability. The Parent has full company power and authority to execute, deliver and perform this Agreement and the Parent Ancillary Agreements to which it is a party and to consummate the transactions contemplated hereby and thereby. The execution, delivery and performance of this Agreement and all other documents and agreements to be delivered pursuant hereto and the consummation of the transactions contemplated hereby and thereby have been duly and validly approved and authorized by all necessary relevant action on the part of the Parent. This Agreement has been duly and validly executed and delivered by the Parent, and is a legal, valid and binding Contract of the Parent, enforceable in accordance with its terms, except as such enforcement may be limited by bankruptcy, insolvency, reorganization, or other similar Laws affecting or relating to the rights of creditors generally or by general principles of equity.

5.3 Capitalization. As of the date hereof, the Parent's authorized capitalization consists of 75,000,000 shares of common stock, par value $0.001 per share, of which 68,975,377 shares are issued and outstanding. All presently issued and outstanding shares are legally issued, fully paid, and non-assessable and not issued in violation of the pre-emptive or other rights of any person. The Conversion Shares will be legally issued, fully paid and non-assessable and shall not be issued in violation of any pre-emptive or other rights of any other person, if any.

5.4 Absence of Undisclosed Liabilities. The Parent does not have any Liabilities other than those Liabilities (a) which are not material in the aggregate, (b) which are set forth or adequately provided for in the Parent Financial Statements, or (c) as set forth on Schedule 5.4.

5.5 Compliance with Law; Governmental Authorization.

(a) Except as set forth on Schedule 5.5(a), the Parent has complied in all respects with, is not in violation of, and has not received notices of violation with respect to any Law (including, but not limited to Environmental Laws, laws relating to kickbacks or bribery, laws related to employee benefits or benefit plans and laws related to private employee and customer information) which, individually or in the aggregate with each such other violation, non-compliance, notification or underlying matters in respect thereof, could reasonably be expected to result in a Material Adverse Effect. The Parent has previously provided or made available to the Company true and correct copies of all reports of material inspections received by it with respect to the business and properties of the Parent under applicable Laws which occurred since January 1, 2013, and resulted in or is reasonably likely to result in the imposition of a material penalty or restriction. Except as set forth on Schedule 5.5(a), no investigation, inspection, audit or other proceeding by any Governmental Authority involving an allegation of violation of any applicable Law is threatened or contemplated.

(b) Except as set forth on Schedule 5.5(b), the Parent has obtained all Licenses that are necessary for the business and operations of the Parent. All material Licenses of the Parent are in full force and effect, and, to the Knowledge of the Parent, no written notice of any pending violation, removal, revocation or non-renewal has been received by the Parent in respect of any such material Licenses. The Parent does not have any Knowledge that any material License of the Parent will not be renewed in the ordinary course or will be revoked, terminated, suspended or impaired nor do they know of any circumstances that would or may result in the same.

5.6 Litigation; Disputes.

(a) Except as provided on Schedule 5.6(a), there is no Litigation or governmental investigations current or pending or, to the Knowledge of the Parent, threatened against (as plaintiff or defendant) the Parent before or by any Governmental Authority, or which questions or challenges the validity of the Agreement or any action take or to be taken by the Parent pursuant to this Agreement or in connection herewith. There are no current, pending or, to the Knowledge of the Parent, threatened claims for indemnification by the Parent in favor of directors, officers, employees and agents of the Parent. To the Knowledge of the Parent, there exists no facts or circumstances created any reasonable basis for the institution of any material Litigation or governmental investigations.

(b) Except as provided on Schedule 5.6(b), since January 1, 2013, the Parent is not nor has been a party to any action, suit, dispute, claim, inquiry, or legal, administrative or other proceedings or governmental investigations before or by any Governmental Authority that resulted in or could result in a Material Adverse Effect.

5.7 Taxes. Except as set forth on Schedule 5.7, to the Parent's knowledge, (a) the Parent has filed or caused to be filed all Tax Returns and all reports with respect to Taxes that are or were required to be filed pursuant to applicable Law (b) all Tax Returns and reports filed by the Parent are correct and complete in all material respects and (c) no Federal or other Return of the Parent is or has been under audit or examination by any Taxing Authority, and no written or unwritten notice of such an audit or examination has been received by the Parent.

5.8 No Conflicts. The execution, delivery and performance by the Parent of this Agreement and the Parent Ancillary Agreements and the consummation of the transactions contemplated hereby and thereby will not (a) violate any provision of the Governing Documents of the Parent, (b) violate, or be in conflict with, or constitute a default (or an event which, with notice or lapse of time or both, would constitute a default) under, or result in, or provide the basis for, the termination of, or accelerate the performance required by, or excuse performance by any Person of any of its obligations under, or cause the acceleration of the maturity of any Indebtedness or obligation pursuant to, or result in the creation or imposition of any Lien upon any property or assets of the Parent under, any Contract to which the Parent is a party or by which any of its properties or assets are bound or subject to, (c) violate any Law or Order of any Governmental Authority, or (d) violate or result in the revocation or suspension of any License.

5.9 Financial Ability. The Parent currently has available all the funds necessary to pay the Merger Consideration to the MC+A Shareholder as such Merger Consideration becomes due and to discharge its other obligations under this Agreement.

5.10 Parent Financial Statements.

(a) Attached hereto as Schedule 5.10(a) are true and complete copies of the following: (a) unaudited balance sheet and statement of income for the years ended May 31, 2015 and 2014 and (b) unaudited balance sheet and statement of income for the three months ended February 29, 2016 (collectively, the "Parent Financial Statements"). The Parent Financial Statements have been prepared from, are in accordance with and accurately reflect, in all material respects, the books and records of the Parent.

(b) Except as set forth on Schedule 5.10(b), the Parent Financial Statements have been prepared in accordance with GAAP for the periods presented. The Parent Financial Statements fairly present, in all material respects, the consolidated financial position and the consolidated results of operations and cash flows (and changes in financial position, if any) of the Parent as of the times and for the periods referred to therein.

5.11 Intellectual Property. The Parent owns or has the valid right to use all Intellectual Property used in connection with the business of the Parent as presently conducted or as presently intended to be conducted.

5.12 Brokers and Finders. No broker, finder, agent or similar intermediary has acted on the Parent's behalf in connection with this Agreement or the transactions contemplated hereby, and there are no brokerage commissions, finders' fees or similar fees or commissions payable in connection therewith based on any Contract with the Parent or any action taken by the Parent.

ARTICLE VI
COVENANTS AND OTHER AGREEMENTS

6.1 Existing Confidentiality Agreement; Publicity.

(a) Existing Confidentiality Agreement. The Existing Confidentiality Agreement is hereby confirmed and acknowledged as the continuing obligations of the parties, as though incorporated herein in its entirety.

(b) Announcements. No public announcement or other publicity regarding this Agreement or the transactions contemplated hereby shall be made after the date hereof without the prior written consent of the MC+A Shareholder, the Company, the Parent as to form, content, timing and manner of distribution. Notwithstanding the foregoing, nothing in this Agreement shall preclude any party hereto from making any public announcement or filing that the disclosing party reasonably deems necessary to comply with Law (but after prior consultation, to the extent practicable under the circumstances). The Company will cooperate with the Parent to develop all public communications and make appropriate members of management available at presentations related to the transactions contemplated hereby.

6.2 Confidentiality. For purposes of this Section 6.2, all references to the Parent shall include the Company, and each of the Parent's and the Company's Affiliates and subsidiaries, and all references to the MC+A Shareholder shall be deemed to include the MC+A Shareholder and each of his respective successors and assigns. The MC+A Shareholder acknowledges that the intangible property and all other confidential or proprietary information with respect to the business and operations of the Company and the Parent are valuable, special and unique assets of the Parent. The MC+A Shareholder shall not, at any time after the Closing Date, disclose, directly or indirectly, to any Person, or use or purport to authorize any Person to use any confidential or proprietary information with respect to the Parent, whether or not for the MC+A Shareholder's own benefit, without the prior written consent of the Parent or unless required by law, including without limitation, (i) trade secrets, designs, formulae, drawings, intangible property, diagrams, techniques, research and development, specifications, data, know-how, formats, marketing plans, business plans, budgets, strategies, forecasts and client data; (ii) information relating to the products developed by the Parent, (iii) the names of the Parent's customers and contacts, the Parent's marketing strategies, the names of their vendors and suppliers, the cost of materials and labor, the prices obtained for services sold (including the methods used in price determination, manufacturing and sales costs), lists or other written records used in the Parent's business, compensation paid to employees and consultants and other terms of employment, production operation techniques or any other confidential information of, about or pertaining to the business of the Parent, and any other information and material relating to any customer, vendor, licensor, licensee, or other party transacting business with the Parent, (iv) all tangible material that embodies any confidential and proprietary information as well as all records, files, memoranda, reports, price lists, drawings, plans, sketches and other written and graphic records, documents, equipment, and the like, relating to the business of the Parent, and (v) any other confidential information or trade secrets relating to the business or affairs of the Parent which the MC+A Shareholder may acquire or develop in connection with or as a result of his performance of the terms and conditions of this Agreement, excepting only such information as is already known to the public or which may become known to the public without any fault of the MC+A Shareholder or in violation of any confidentiality restrictions. The MC+A Shareholder acknowledges that the Parent would not enter into this Agreement without the assurance that all such confidential and proprietary information will be used for the exclusive benefit of the Parent. Notwithstanding the foregoing, any party to this Agreement may disclose to any and all Persons, without limitation of any kind, the tax treatment and tax structure of the transactions contemplated hereby and all materials of any kind (including opinions or other tax analyses) that are provided to the parties relating to the tax treatment and tax structure of such transactions.

6.3 Non-Competition, Non-Disparagement, and Non-Interference.

(a) For purposes of this Section 6.3, (i) all references to the Parent, the MC+A Shareholder or the Company shall be deemed to include each party's respective Affiliates, subsidiaries, successors and assigns, and (ii) all references to the Company shall be deemed to include the Surviving Corporation.

(b) The MC+A Shareholder acknowledges that in order to assure the Parent that the Parent will retain the value of the Company as a "going concern," the MC+A Shareholder, on the terms set forth in this Section 6.3, agrees that for a period of three (3) years beginning on the Closing Date (the

"Restricted Period"), the MC+A Shareholder shall not engage or have an interest, anywhere in the United States of America or any other geographic area where the Company is engaging in the Business or in which its services are marketed, alone or in association with others, as principal, officer, agent, employee, director, partner or stockholder (except as an employee or consultant of the Parent, or as an owner of one percent (1%) or less of the stock of any company listed on a national securities exchange or traded in the over-the-counter market), or through the investment of capital, lending of money or property, rendering of services or capital, or otherwise, in any enterprise engaging in a business directly or indirectly competitive with the Business or otherwise directly or indirectly compete with the Company; provided, however, that the Restricted Period shall not be enforced in the event that the Parent files or declares bankruptcy or is deemed insolvent. During the Restricted Period, the MC+A Shareholder shall not, and shall use best efforts to prohibit any of his employees, agents or others then under their control to directly or indirectly, whether or not on behalf of either the MC+A Shareholder or any other Person, (i) accept competitive business from, or solicit the competitive business of any Person who is, or who had been at any time during the preceding three (3) years, a customer of the Company's Business, known prospective customer of the Company's Business, or supplier of any of the Company's Business or any successor to the Business or (ii) recruit or otherwise solicit or induce any person who is an employee or consultant of, or otherwise engaged by, the Company in the Business, to terminate his or her employment or other relationship with the Company (or the Parent), or hire any person who has left the employ of or other relationship with the Company during the Restricted Period.

(c) The MC+A Shareholder shall not at any time, directly or indirectly, use or purport to authorize any Person to use any Intellectual Property that is the same as or substantially similar to the Company Intellectual Property in connection with any product or service, whether or not such use would be in a business competitive with that of the Parent or the Company.

(d) The MC+A Shareholder agrees not to make or cause to be made, directly or indirectly, any disparaging or derogatory statements concerning the Company, the Parent, their respective businesses, services, reputations, or prospects, or their respective past or present officers, directors, employees, attorneys, and agents. The MC+A Shareholder further agrees not to (i) request, suggest, influence or cause any Person, directly or indirectly, to cease doing business with or to reduce its business with the Company or the Parent and (ii) do or say anything to damage any of the business, supplier or customer relationships of the Company or the Parent. The MC+A Shareholder further agrees not to, directly or indirectly, assist any Person in inducing or otherwise counseling, advising, encouraging, or soliciting any customer of the Company or the Parent to terminate or in any way diminish its customer relationship with the Company or the Parent.

(e) The MC+A Shareholder acknowledges that compliance with the restrictions set forth in this Section 6.3 will not prevent him from earning a livelihood. As used herein, the phrase "competitive business" means any business directly or indirectly competitive with the Business.

6.4 Continuing Obligations; Equitable Remedies. The restrictions set forth in Section 6.3 are considered by the parties to be reasonable for the purposes of protecting the value of the business and goodwill of the Company and the Parent. The Parent and the MC+A Shareholder acknowledge that the Parent would be irreparably harmed and that monetary damages would not provide an adequate remedy to the Parent in the event the covenants contained in Section 6.3 were not complied with in accordance with their terms. Accordingly, the MC+A Shareholder agrees that any breach or threatened breach by either of them of any provision of Section 6.3 shall entitle the Parent to injunctive and other equitable relief to secure the enforcement of these provisions, in addition to any other remedies (including damages) which may be available to the Parent. If the MC+A Shareholder breaches the covenant set forth in Section 6.3, the running of the three (3) year non-compete period described therein shall be tolled for so long as such breach continues. It is the desire and intent of the parties that the provisions of

Section 6.3 be enforced to the fullest extent permissible under the laws and public policies of each jurisdiction in which enforcement is sought. If any provisions of Section 6.3 relating to the time period, scope of activities or geographic area of restrictions is declared by a court of competent jurisdiction to exceed the maximum permissible time period, scope of activities or geographic area, as the case may be, the time period, scope of activities or geographic area shall be reduced to the maximum which such court deems enforceable. If any provisions of Section 6.3 other than those described in the preceding sentence are adjudicated to be invalid or unenforceable, the invalid or unenforceable provisions shall be deemed amended (with respect only to the jurisdiction in which such adjudication is made) in such manner as to render them enforceable and to effectuate as nearly as possible the original intentions and agreement of the parties. In addition, if any party brings an action to enforce Section 6.3 hereof or to obtain damages for a breach thereof, the prevailing party in such action shall be entitled to recover from the non-prevailing party all attorneys' fees and expenses incurred by the prevailing party in such action.

6.5 Assumption of Guaranty. To the extent not first paid off by the Parent prior to the Closing Date, the Parent agrees to assume the guaranty of the MC+A Shareholder, to the extent permitted by Ridgestone Bank and/or the Small Business Administration loan guidelines, made in connection with a small business loan in the principal amount of $350,000 (the "SBA Loan"), made pursuant to that certain Loan Agreement, dated December 18, 2015, and by and between the Company and Ridgestone Bank, as lender.

6.6 Notification of Certain Matters.

(a) The MC+A Shareholder shall give written notice to the Parent promptly upon becoming aware of any material failure of the Company or any shareholder, officer, director, employee or agent thereof, to comply with or satisfy any covenant or agreement to be complied with or satisfied by it hereunder; provided, however, that the delivery of any notice pursuant to this section shall not limit or otherwise affect the remedies available hereunder to the party receiving such notice nor shall such notice be an admission or acknowledgement of any breach of this Agreement by the party providing such notice.

(b) The Parent shall give written notice to the Company and the MC+A Shareholder promptly after becoming aware of any material failure of the Parent or any officer, director, employee or agent thereof, to comply with or satisfy any covenant or agreement to be complied with or satisfied by it hereunder; provided, however, that the delivery of any notice pursuant to this section shall not limit or otherwise affect the remedies available hereunder to the party receiving such notice nor shall such notice be an admission or acknowledgement of any breach of this Agreement by the party providing such notice.

6.7 Interim Operations. The Company and the MC+A Shareholder hereby covenant and agree with the Parent that during the Interim Period, except as otherwise contemplated by this Agreement or agreed to in writing by the Parent, the Company shall, and shall cause its Subsidiaries to, conduct the Business in the Ordinary Course of Business and to use reasonable efforts to preserve intact the Business and its relationship with customers, distributors, suppliers, creditors and employees, taking into account the pending transactions under this Agreement and the actions to be undertaken by the MC+A Shareholder, the Company or any of its Subsidiaries pursuant to this Agreement and the other transaction documents. During the Interim Period, without the prior written consent of the Parent, the Company shall not, and shall cause its Subsidiaries not to:

(a) amend its Governing Documents;

(b) incur or assume any Indebtedness or assume, guarantee, endorse or otherwise become liable or responsible for any Indebtedness of another Person or make any loans, advances or capital contributions to or investments in any other Person other than to the Company or Subsidiary thereof;

(c) terminate, establish, adopt, enter into or increase the payments or awards under or amend (except as otherwise required under applicable Legal Requirement) any Benefit Plan;

(d) issue, sell or transfer or agree to issue, sell or transfer, or grant any rights to purchase, any Equity Interests;

(e) declare or pay any dividend or make any other distribution to any holder of Equity Interests of the Company;

(f) fail to maintain in full force and effect the insurance policies listed on Schedule 3.27;

(g) enter into, modify, renew, fail to renew, or terminate any Material Contract, or to take any action that jeopardizes the continuance of its Significant Customers and Suppliers;

(h) enter into or modify any Contract which may presently, or in the future, restrict the ability of the Company, any Subsidiary or any of their respective Affiliates to conduct the Business, engage in any line of business or to compete with any Person or that contains any covenant not to solicit any individual or class of individuals for employment;

(i) enter into or modify any Contract that is between the Company or any Subsidiary, on the one hand, and any Affiliate of the Company or any Subsidiary thereof or the MC+A Shareholder or any Affiliate of the MC+A Shareholder, on the other hand;

(j) redeem, repurchase, retire or acquire any of its Equity Interests;

(k) split, combine, classify, reclassify, vary the rights attaching to, modify, or take any similar action or authorize any split, combination, reclassification or modification of the terms of any Equity Interests;

(l) sell, transfer, license, lease or otherwise dispose of any assets not in the Ordinary Course of Business having a sale price or annualized lease payments exceeding $25,000 in the aggregate;

(m) increase the salary or other cash compensation payable to any management-level employee or officer or, except in the Ordinary Course of Business, any other employees of the Company or any of its Subsidiaries;

(n) enter into any new employment, severance, bonus, consulting, retention, retirement, equity or other compensation agreement, except for newly hired employees in the Ordinary Course of Business with an annual base salary and incentive compensation opportunity that does not exceed $25,000;

(o) enter into any collective bargaining Contract or any other Contract with any labor union or association representing any group of employees;

(p) make any acquisition of all or any significant part of the assets, capital stock, Equity Interests, properties, securities or business of any other Person;

(q) pay, discharge, satisfy, cancel or otherwise compromise any material obligation owed to it or by it, or waive or release any right of material value;

(r) make any change in GAAP except as required by any Legal Requirement or GAAP;

(s) sell, dispose of, or surrender any material license or any portion thereof;

(t) abandon, sell, let lapse, fail to renew, license or assign any material Company Owned Intellectual Property, except in the Ordinary Course of Business;

(u) incur any capital expenditure or other investment (or series of related capital expenditures or investments), or enter into any Contract or commitment therefor, in excess of $25,000; or

(v) agree, whether orally or in writing to do any of the foregoing.

ARTICLE VII
CONDITIONS TO CLOSE

7.1 Conditions to Obligations of the Parent. The obligations of the Parent to consummate the transactions contemplated by this Agreement shall be subject to the fulfillment or the Parent's waiver, at or prior to the Closing, of each of the following conditions:

(a) Other than the representations and warranties of the Company and the MC+A Shareholder contained in Section 3.1 (Organization of the Company), Section 3.2 (Capitalization of the Company), Section 3.4 (Financial Statements) and 3.23 (Brokers and Finders), the representations and warranties of the Company and the MC+A Shareholder contained in this Agreement and any other Company Ancillary Agreement and any certificate or other writing delivered pursuant hereto shall be true and correct in all respects (in the case of any representation or warranty qualified by materiality or Material Adverse Effect) or in all material respects (in the case of any representation or warranty not qualified by materiality or Material Adverse Effect) on and as of the date hereof and on and as of the Closing Date with the same effect as though made at and as of such date (except those representations and warranties that address matters only as of a specified date, the accuracy of which shall be determined as of that specified date in all respects). The representations and warranties of the Company and the MC+A Shareholder contained in Section 3.1 (Organization of the Company), Section 3.2 (Capitalization of the Company), Section 3.4 (Financial Statements) and 3.23 (Brokers and Finders) shall be true and correct in all respects on and as of the date hereof and on and as of the Closing Date with the same effect as though made at and as of such date (except those representations and warranties that address matters only as of a specified date, the accuracy of which shall be determined as of that specified date in all respects).

(b) The Company and the MC+A Shareholder shall have duly performed and complied in all material respects with all agreements, covenants and conditions required by this Agreement and any other Company Ancillary Agreement to be performed or complied with by the Company and/or the MC+A Shareholder prior to or on the Closing Date.

(c) The Parent shall have received a certificate, dated the Closing Date and signed by the MC+A Shareholder, that each of the conditions set forth in Sections 6.1(a) and 6.1(b) have been satisfied.

(d) From the date of this Agreement, there shall not have occurred any Material Adverse Effect, nor shall any event or events have occurred that, individually or in the aggregate, with or without the lapse of time, could reasonably be expected to result in a Material Adverse Effect.

(e) No action shall have been commenced against the Parent, the Company or the MC+A Shareholder, which would prevent the Closing. No injunction or restraining order shall have been issued by any Governmental Authority, and be in effect, which restrains or prohibits any transaction contemplated hereby.

(f) All approvals, consents, filings and waivers that are listed on Schedule 3.8 shall have been received, and executed counterparts thereof shall have been delivered to the Parent at or prior to the Closing.

(g) This Agreement and each of the other Company Ancillary Agreements shall have been executed and delivered by the parties thereto and true and complete copies thereof shall have been delivered to the Parent.

(h) The Parent shall have received a stock certificate evidencing the shares of common stock of the Surviving Corporation.

(i) The Parent shall have received a certificate reasonably acceptable to the Parent and signed by an officer of the Company, dated the Closing Date, certifying (i) the Company's certificate of incorporation, (ii) the Company's bylaws, (iii) the resolutions of the board of directors of the Company approving the execution and delivery of this Agreement and the transactions contemplated hereby, (iv) incumbency and signatures of the officers of the Company executing this Agreement or any Company Ancillary Agreement contemplated by this Agreement; and (v) such other matters as may be reasonably requested by the Parent.

(j) The Parent shall have received certificates, dated within ten (10) days prior to the Closing Date, issued by the Secretary of State or other similar appropriate Governmental Authority evidencing the good standing of the Company in its jurisdiction of organization and any jurisdiction in which it is qualified to do business.

(k) Evidence of the satisfaction or discharge of all Closing Indebtedness (other than the SBA Loan) and the release of the Company from all such Liabilities, as the Parent shall reasonably require.

(l) Any other Company Ancillary Agreement, duly executed by the MC+A Shareholder and/or the Company, as applicable.

(m) Such other documents and certificates necessary to effect the Closing and the transactions contemplated by this Agreement as may be reasonably requested by the Parent.

7.2 Conditions to Obligations of the Company. The obligations of the Company to consummate the transactions contemplated by this Agreement shall be subject to the fulfillment or the Company's waiver, at or prior to the Closing, of each of the following conditions:

(a) The MC+A Shareholder shall have received a stock certificate evidencing the Conversion Shares.

(b) The MC+A Shareholder shall have received executed documentation from the Parent indicating that the authorized shares of Parent has been increased to a sufficient number to cover outstanding obligations and the transactions contemplated by this Agreement.

(c) The MC+A Shareholder shall have received a certificate, dated the Closing Date and signed by the Parent, that each of the conditions set forth in Sections 6.1(a) and 6.1(b) have been satisfied.

(d) A certificate reasonably acceptable to the Company and signed by an officer or authorized representative of the Parent, dated the Closing Date, certifying (i) the resolutions of the board of directors of the Parent approving the execution and delivery of this Agreement and the transactions contemplated hereby and (ii) incumbency and signatures of the officers of the Parent executing this Agreement or any Parent Ancillary Agreement contemplated by this Agreement.

(e) Either (i) the MC+A Shareholder shall have received documentation satisfactory to the MC+A Shareholder providing verification of full payoff of the SBA Loan and acknowledgement of the same by Ridgestone Bank or (ii) the MC+A Shareholder shall have received consent with respect to approving the Merger from Ridgestone Bank satisfactory in nature to avoid any event of default under the SBA Loan.

(f) The Parent shall have amended its articles of incorporation to increase the number of authorized shares of Parent’s common stock from 75,000,000 to 150,000,000.

(g) Any other Parent Ancillary Agreements, duly executed by the Parent.

(h) Such other documents and certificates necessary to effect the Closing and the transactions contemplated by this Agreement as may be reasonably requested by the MC+A Shareholder or the Company.

ARTICLE VIII
TAX MATTERS

8.1 Tax Covenants. The parties hereto hereby agree as follows:

(a) Return Filings.

(i) The MC+A Shareholder shall prepare and timely file or cause to be timely filed all Returns required to be filed by or with respect to the Company for (x) taxable years or periods ending prior to the Closing Date, the due date for filing of which (taking into account extensions) is after the Closing Date, and (y) taxable years or periods including, but ending on or after, the Closing Date (any such period, a “Straddle Period”). Any such Returns shall be prepared in a manner consistent with past practices employed by the MC+A Shareholder with respect to the Company, except to the extent counsel for the Parent determines there is no reasonable basis in Law therefor. The MC+A Shareholder shall pay directly to each relevant Taxing Authority any Taxes for a Pre-Closing Tax Period and Taxes for the Pre-Closing Tax Period of any Straddle Period in excess of any reserve therefor accrued in the Financial Statements within twenty (20) days after written demand therefor by the Parent, or twenty (20) days after the resolution of any objection by the MC+A Shareholder in respect thereof pursuant to Section 8.1(a)(ii) hereof, as applicable.

(ii) The MC+A Shareholder shall provide the Parent with a copy of any Return for a Pre-Closing Tax Period or Straddle Period that also includes Taxes for which the MC+A

Shareholder may be liable at least twenty (20) days prior to the due date for filing the Return (including extensions). In addition, with respect to any Straddle Period Returns, the MC+A Shareholder shall provide the Parent with a statement (including all available supporting schedules and information) certifying the amount of Tax shown on such Return that is allocable to the MC+A Shareholder under Section 8.1(b) at least twenty (20) days prior to the due date for filing the Return (including extensions). The Parent shall have the right to object to such Return within ten (10) days of receipt of such Return. If the Parent objects to a Return, the MC+A Shareholder and the Parent agree to use their best efforts to resolve the dispute. Any dispute not resolved within twenty (20) days after an objection shall be submitted to the Independent Accountant. The Independent Accountant's review shall be limited to the disputed item and shall be concluded within ten (10) days. The parties acknowledge and agree that the Parent shall bear the percentage of the fees and expenses of the Independent Accountant that equals the difference between the sum of all differences between the Parent's calculation of the disputed item and the Independent Accountant's final determination of such disputed item, divided by the sum of all differences between the MC+A Shareholder's calculation of a disputed item and the Parent's calculation of a disputed item. The Parent shall bear the percentage of the fees and expenses of the Independent Accountant that equals the difference between the sum of all differences between the Parent's calculation of a disputed item and the Independent Accountant's final determination of such disputed item, divided by the sum of all differences between the Parent's calculation of a disputed item and the MC+A Shareholder's calculation of a disputed item.

(b) Certain Straddle Period Determinations. In the case of any Straddle Period (i) real, personal and intangible property Taxes ("Property Taxes") for the Pre-Closing Tax Period of the Straddle Period shall be equal to the amount of such Property Taxes for such entire Straddle Period multiplied by a fraction, the numerator of which is the number of days during the Straddle Period that are in the Pre-Closing Tax Period and the denominator of which is the number of days in the Straddle Period; and (ii) all other Taxes for the Pre-Closing Tax Period of the Straddle Period shall be determined based on actual closing of the books as if such taxable period ended as of the end of business on the day immediately prior to the Closing Date.

(c) Amended Returns; Carrybacks. To the extent such action could result in an indemnity payment pursuant to Section 8.2(a), unless required by Law to do so:

(i) Neither the Parent nor any Affiliate of the Parent shall amend, refile or otherwise modify or cause or permit the Company to amend, refile or otherwise modify, any election or Return relating in whole or in part to the Company with respect to any taxable year or period, or portion thereof, ending before the Closing Date without the prior written consent of the MC+A Shareholder, such consent not to be unreasonably withheld, delayed or conditioned if the failure to amend, refile or otherwise modify, any such election or Return would not result in any Losses to the MC+A Shareholder but would result in Losses to the Company or any of the Parent Indemnified Parties.

(ii) Neither the Parent nor any Affiliate of the Parent shall carry back, or cause or permit the Company to carry back, for federal, state, local or foreign Tax purposes, to any taxable year or period, or portion thereof, ending on or before the Closing Date any operating losses, net operating losses, capital losses, Tax credits or similar items arising in, resulting from, or generated in connection with a taxable year or period, or portion thereof for which the Parent is required to file a Return; provided, however, that with respect to a Straddle Period, any loss or credit recognized in a Straddle Period and attributable in whole or in part to the period before the Closing, such loss or credit may be carried back and any refund resulting therefrom shall be split based on the parties relative share (determined pursuant to clause (ii) of Section 8.1(b)) of such Straddle Period loss or credit.

(iii) Notwithstanding clauses (i) and (ii) above, the Parent shall have the right to file amended Returns, with any relevant Taxing Authority if the Parent determines, in its reasonable discretion, that filing any such amended Returns is required in order for the Company to comply with any applicable Tax regulations.

(iv) Without the prior written consent of the MC+A Shareholder, neither the Parent nor any Affiliate of the Parent shall take, or cause or permit the Company to take, any action which could, for any taxable period, or portion thereof, ending on or before the Closing Date, (A) increase the Company's or any Affiliates' liability for Taxes, (B) result in, or change the character of, any income or gain (including any Subpart F. income) that the Company or any of its Affiliates must report on any Return, or (C) result in a decrease, or change the character of, any credits against Tax (including credits for foreign Taxes paid or deemed paid) that would otherwise be available to the Company or any of its Affiliates.

(d) Tax Certificates. At Closing, the Company, and the MC+A Shareholder, if applicable, shall deliver to the Parent such other clearance certificate(s) or similar document(s) which may be required by any Tax Authority to relieve the Parent or the Company of (a) any obligation to withhold Taxes in connection with the transactions contemplated by this Agreement and (b) any liability for withholding Taxes (determined without regard to provisions of this Agreement assigning responsibility therefor) for which relief is available by reason of the filing of an appropriate certificate or other document.

(e) Neither the Company nor any shareholder shall revoke the Company's election to be taxed as an S-corporation within the meaning of Section 1361 and Section 1362 of the Code. Other than the transactions contemplated by this Agreement, neither the Company nor any shareholder shall take any action or allow any action that would cause the Company to no longer be treated as an S-corporation within the meaning of Section 1361 and Section 1362 of the Code.

(f) Any and all Tax sharing agreements or other similar agreements (whether written or not) with respect to or involving the Company shall be terminated as of the Closing Date. After the Closing Date, the Company shall not be bound thereby or have any liability thereunder.

8.2 Tax Indemnification and Related Matters.

(a) Indemnification. The Parent Indemnified Parties shall be indemnified and held harmless jointly and severally by the MC+A Shareholder from, against and in respect of the full amount of any and all Losses incurred or suffered by the Parent Indemnified Parties or any of them:

(i) any Loss attributable to any breach of or inaccuracy in any representation or warranty made in Section 3.11;

(ii) any Loss attributable to any breach or violation of, or failure to fully perform, any covenant, agreement, undertaking or obligation in this Article VIII;

(iii) all Taxes of the Company (or any predecessor) or relating to the Business of the Company for all Pre-Closing Tax Periods, including without limitation Taxes of the Company for any Straddle Period as determined under Section 8.1;

(iv) all Taxes imposed on the Company under Section 1374 of the Code for the Pre-Closing Tax Period;

(v) all Taxes imposed on the Company under Treasury Regulation 1.1502-6 (or any comparable provision of foreign, state or local law) as a result of the Company's (or any predecessor's) inclusion as a member of an affiliated, consolidated, combined or unitary group on or prior to the Closing Date, including an affiliated group under Section 1504 of the Code; and

(vi) any and all Taxes of any Person imposed on the Company as a successor or transferee, otherwise by operation of law, or pursuant to a contract, but only to the extent such Taxes relate to an event or transaction occurring before the Closing Date.

(b) Payment of Claims. Any indemnity payment to be made hereunder shall be paid in cash in the manner and pursuant to the provisions of Section 9.6. Any such indemnification payments shall be paid within thirty (30) days after the indemnified party makes written demand upon the indemnifying party, but in no case earlier than five Business Days prior to the date on which the relevant Taxes are required to be paid to the relevant Taxing Authority (including as estimated Tax payments).

(c) Notification. If a claim shall be made by any Taxing Authority, which, if successful, might result in an indemnity payment to the indemnified parties pursuant to this Section 8.2, the indemnified parties shall notify the indemnifying parties reasonably promptly of such claim (a "Tax Claim"); provided, however, that the failure to give such notice shall not affect the indemnification provided hereunder except to the extent the indemnifying parties have actually been prejudiced as a result of such failure.

(d) Control of Proceedings. The Parent shall control all proceedings taken in connection with any Tax Claim relating to the Company for any taxable period for which that party is charged with payment or indemnification responsibility for such Tax Claim and may make all decisions in connection with such Tax Claim, provided, however, that the MC+A Shareholder and counsel of their own choosing shall have the right, solely at their own expense, to participate in the prosecution or defense of such Tax Claim; provided, that the MC+A Shareholder shall have no right to participate in the Tax Claim where any Taxing Authority alleges fraudulent conduct, fraud, conduct involving dishonesty or that any criminal offense has been committed by the MC+A Shareholder or the Company prior to the Closing Date. Any unresolved disputes shall be handled in the manner set forth in Section 8.1(a)(ii) above.

8.3 Coordination with Agreement. In the event the provisions of this Article VIII conflict with any other provisions of this Agreement, this Article VIII shall exclusively govern all matters concerning Taxes.

ARTICLE IX
SURVIVAL; INDEMNIFICATION

9.1 Survival. All representations and warranties contained in or made pursuant to this Agreement, and the rights of the parties to seek indemnification with respect thereto, shall survive the Closing Date through the 18-month anniversary of the Closing Date; provided, that the representations and warranties of the parties contained in Sections 3.1 (*Organization of the Company*), 3.2 *(Capitalization of the Company)*, 3.3 *(Authorization; Enforceability)*, 3.11 *(Taxes)*, 3.13 *(Employee Benefit Plans)*, 4.2 *(Validity and Execution)* 4.3 *(Company Common Stock Ownership)*, 5.1 *(Organization of the Parent)*, 5.2 *(Authorization; Enforceability)*, and 5.3 *(Capitalization of the Parent)* shall survive the Closing Date without limitation as to time. All covenants and agreements of the parties contained in or made pursuant to this Agreement, and the rights of the parties to seek indemnification with respect thereto, shall survive the Closing Date without limitation as to time. If proper notice of an indemnification claim is given in accordance with this Agreement before expiration of the applicable representation, warranty or covenant, then notwithstanding the expiration thereof, any claim based on such representation, warranty, covenant or agreement shall survive until, but only for purposes of, the resolution of such claim.

9.2 Investigation. The representations, warranties, covenants and agreements set forth in this Agreement and any Company Ancillary Agreement or any Parent Ancillary Agreement or any schedule or exhibit hereto or thereto shall (i) be deemed to have been relied upon by the party for whose benefit such representations, warranties, covenants or agreements were made and (ii) not be affected or diminished in any way by any investigation (or failure to investigate) at any time by or on behalf of the party for whose benefit such representations, warranties, covenants or agreements were made.

9.3 Indemnification.

(a) By the MC+A Shareholder. Subject to the limitations set forth in this Article IX, and excluding the matters as to which separate indemnification is provided under Section 8.2, the Parent and its directors, officers, employees, agents, representatives, successors and assigns, at any time, and, after the Closing, the Surviving Corporation and its directors, officers, employees, agents, representatives, successors and assigns (collectively, the "Parent Indemnified Parties") shall be indemnified and held harmless from and against Losses incurred or suffered by the Parent Indemnified Parties or any of them, by the MC+A Shareholder with respect to Losses (i) arising from, in connection with, or incident to any breach of, or inaccuracy in, the representations or warranties made by the Company or the MC+A Shareholder in this Agreement or any Company Ancillary Agreement or (ii) arising from, in connection with, or incident to any breach, violation, nonperformance or non-fulfillment of any covenants, agreements or obligations of the Company or the MC+A Shareholder contained in this Agreement or any Company Ancillary Agreement, it being understood and agreed that the MC+A Shareholder shall not have any claims against any Parent Indemnified Party, by way of contribution or otherwise, in the event that the MC+A Shareholder has any liabilities or obligations hereunder.

(b) By the Parent. Subject to the limitations set forth in this Article IX, the MC+A Shareholder and his heirs, distributees, directors, officers, employees, agents, representatives, successors and assigns (collectively, the "Cizmar Indemnified Parties") shall be indemnified and held harmless from and against Losses incurred or suffered by the Cizmar Indemnified Parties or any of them, by the Parent with respect to Losses (i) arising from, in connection with, or incident to any breach of, or inaccuracy in, the representations or warranties made by the Parent in this Agreement or any Parent Ancillary Agreement or (ii) arising from, in connection with, or incident to any breach, violation, nonperformance or non-fulfillment of any covenants, agreements or obligations of the Parent contained in this Agreement or any Parent Ancillary Agreement, it being understood and agreed that the Parent shall not have any claims against any Cizmar Indemnified Parties, by way of contribution or otherwise, in the event that the Parent has any liabilities or obligations hereunder.

9.4 Notification of Claims.

(a) In the event of the occurrence of an event which a Parent Indemnified Party or a Cizmar Indemnified Party asserts constitutes a claim, the Parent Indemnified Party or Cizmar Indemnified Party asserting such claim (such party hereinafter referred to as the "Indemnified Party") shall provide prompt notice of such event to the MC+A Shareholder (if the Parent is the Indemnified Party) or to the Parent (if the MC+A Shareholder is the Indemnified Party) as applicable (such party or parties hereinafter referred to as the "Indemnifying Party"), and shall otherwise make available to the Indemnifying Party all relevant information which is material to the claim and which is in the possession of the Indemnified Party. An Indemnified Party's failure to give timely notice or to furnish the Indemnifying Party with any relevant data and documents in connection with any Third Party Claim (as defined below) shall not constitute a defense (in part or in whole) to any claim for indemnification by such party, except and only to the extent that such failure shall result in any prejudice to the Indemnifying Party. Notwithstanding the foregoing, the Parent Indemnified Parties shall have no obligation hereunder to give notice for any claims relating to any Losses arising from any matter described on any schedule or exhibit to this Agreement.

(b) If such event involves the claim of any third party (a "Third Party Claim"), the Indemnifying Party may elect, at such party's sole expense (without prejudice to the right of the Indemnified Party to participate at its own expense through counsel of its own choosing), to assume control of the defense, settlement, adjustment or compromise of any Third Party Claim, with counsel reasonably acceptable to the Indemnified Party, if the Indemnifying Party gives written notice of its intention to do so no later than thirty (30) days following receipt of notice of claims by an Indemnified Party pursuant to Section 8.4(a) or such shorter time period as required so that the interests of the Indemnified Party would not be materially prejudiced as a result of the failure to have received such notice, and the Indemnifying Party shall be entitled to maintain such control for so long as it actively and diligently pursues continue such defense, settlement, adjustment or compromise; provided, however, that if the Indemnified Party shall have reasonably concluded that separate counsel is required because either (i) a conflict of interest would otherwise exist, (ii) the Third Party Claim could reasonably be expected to have a Material Adverse Effect on the Indemnified Party or (iii) the Third Party Claim and any claims that may be related thereto could reasonably be likely to exceed the amount of indemnification available to the Indemnified Party (either pursuant to the terms of this Article IX or as a result of the Indemnifying Party(ies) available financial resources), the Indemnified Party shall have the right to select separate counsel to participate in the defense of such action on its behalf, at the expense of the Indemnified Party, and in such case the Indemnifying Party and Indemnified Party shall use all reasonable efforts to cooperate in such defense. If the Indemnifying Party does not so choose to assume control of the defense, settlement, adjustment or compromise of any such Third Party Claim for which any Indemnified Party would be entitled to indemnification hereunder, then the Indemnifying Party shall have the right to elect to join in the defense, settlement, adjustment or compromise of any such Third Party Claim, and to employ counsel to assist such Indemnifying Party in connection with the handling of such claim, at the sole expense of the Indemnifying Party, and no such claim shall be settled, adjusted or compromised, or the defense thereof terminated by the Indemnified Party, without the prior consent of the Indemnifying Party (which consent shall not be unreasonably withheld or delayed) unless and until the Indemnifying Party shall have failed, after the lapse of a reasonable period of time, but in no event more than thirty (30) days after written notice to it of the Third Party Claim, to join in the defense, settlement, adjustment or compromise of the same. No Indemnifying Party may settle, compromise or consent to the entry of any judgment in any Third Party Claim for which indemnification may be sought hereunder without the prior written consent of each Indemnified Party, which consent shall not be unreasonably withheld or delayed if such settlement, compromise or consent (i) is for money damages only, (ii) the Indemnifying Party assumes complete financial responsibility for such settlement, compromise or consent (and demonstrates to the Indemnified Party that it has available all required financial resources therefor), (iii) could not otherwise be likely to cause a Material Adverse Effect on the Indemnified Party and (iv) includes an express, unconditional release of the Indemnified Party and their directors, officers, agents, shareholders, consultants, employees and controlling persons from all Liabilities and obligations arising therefrom.

9.5 Limitations on Indemnification.

(a) Limitations on Indemnification by the MC+A Shareholder. No indemnification payment shall be made to the Parent Indemnified Parties pursuant to Section 9.3(a) (other than with respect to breaches or inaccuracies of the representations and warranties or covenants set forth in Sections 3.1 (*Organization of the Company*), 3.2 *(Capitalization)*, 3.3 *(Authorization; Enforceability)*, 3.11 *(Taxes)*, 3.13 *(Employee Benefit Plans)*, 4.2 *(Validity and Execution)* or 4.3 *(Company Common Stock Ownership)*), until the amounts that the Parent Indemnified Parties would otherwise be entitled to receive as indemnification under this Agreement aggregate at least $25,000 (the "Indemnification Threshold"), at which time the Parent Indemnified Parties shall be indemnified for the full amount of indemnification hereunder without giving effect to the Indemnification Threshold; provided, however, that, (i) other than with respect to indemnification payments made pursuant to Sections 3.1, 3.2, 3.3, 3.11, 3.13, 4.2 and 4.3, no indemnification shall be required to be made to the Parent Indemnified Parties in excess of an amount equal to $750,000, (ii) all indemnification payments made pursuant to Sections 3.1, 3.2, 3.3, 4.2 and 4.3 or made pursuant to Section 9.3(a)(ii) shall be limited to the dollar value of the Merger Consideration, (iii) there is no limitation for indemnification payments made pursuant to Sections 3.11 or 3.13, and (iv) all indemnification payments made hereunder shall be made against the Conversion Shares, such shares valued at $0.51 per share for purposes of any payments hereunder, provided, however, that in the event that any Loss incurred by the Parent for which it is entitled to indemnification hereunder required or requires a payment or outlay of cash by the Parent, such indemnification payment shall be promptly made by the MC+A Shareholder to the Parent in cash, subject to the limitations set forth herein. For the avoidance of doubt, all indemnification payments made pursuant to Sections 3.11 or 3.13 shall be promptly made by the MC+A Shareholder to the Parent in cash. Nothing in this Agreement shall limit, terminate or condition or prohibit the Right of Set-Off against the Promissory Note set forth in Section 9.6(b).

(b) Limitations on Indemnification by the Parent. No indemnification payment shall be made to the Cizmar Indemnified Parties pursuant to Section 8.3(b) (other than with respect to breaches or inaccuracies of the representations and warranties or covenants set forth in Sections 5.1 (*Organization*), 5.2 (*Authorization; Enforceability*) or 5.3 (*Capitalization)*), until the amounts that the Cizmar Indemnified Parties would otherwise be entitled to receive as indemnification under this Agreement aggregate an amount that is equal to or greater than the Indemnification Threshold, at which time the Cizmar Indemnified Parties shall be indemnified for the full amount of indemnification hereunder without giving effect to the Indemnification Threshold; provided, however, (i) other than indemnification payments made pursuant to Sections 5.1, 5.2 and 5.3, no indemnification payments shall be required to be made to the Cizmar Indemnified Parties in excess of an amount equal to $750,000 and (ii) all indemnification payments made pursuant to Sections 5.1, 5.2, 5.3 or pursuant to Section 9.3(b)(ii) shall be limited to the dollar value of the Merger Consideration.

9.6 Payment of Claims.

(a) With regard to any and all claims for which indemnification is payable hereunder, such indemnification shall be paid by the Indemnifying Party upon the earliest to occur of (i) the entry of a judgment against the Indemnified Party and the expiration of any applicable appeal period, or if earlier, five (5) Business Days prior to the date that the judgment creditor has the right to execute the judgment, (ii) the entry of an unappealable judgment or final appellate decision against the Indemnified Party or (iii) a settlement of the claim. The earliest to occur of clause (i), (ii) or (iii) above is referred to herein as a "Final Determination". Notwithstanding the foregoing, the reasonable legal fees and expenses of counsel to the Indemnified Party shall be reimbursed on a current basis by the Indemnifying Party if such legal fees and expenses are a liability of the Indemnifying Party. With regard to other claims for which indemnification is payable hereunder, such indemnification shall be paid promptly by the Indemnifying Party upon demand by the Indemnified Party.

(b) While the Promissory Note is outstanding, the Parent shall have the right but not the obligation to have any indemnification claims of the Parent against the MC+A Shareholder satisfied by reducing the principal sum or interest of the Promissory Note (the "Right of Set-Off"). Notwithstanding the preceding sentence, the MC+A Shareholder shall be fully liable (subject to the limitations set forth in Section 8.5) for such indemnification claim(s) (i) if the Parent does not so elect to reduce the principal sum or interest of the Promissory Note pursuant to its Right of Set-Off or (ii) to the extent such a reduction in the principal sum or interest of the Promissory Note is not available. Neither the exercise of, nor the failure to exercise, the Right of Set-Off will constitute an election of remedies, nor limit the Parent in any manner.

9.7 No Circular Recovery. The MC+A Shareholder hereby agrees that the MC+A Shareholder will not make any claim for indemnification against the Parent or the Surviving Corporation by reason of the fact that the MC+A Shareholder was a controlling person, director, officer, employee or representative of the Company (whether such claim is for Losses of any kind or otherwise and whether such claim is pursuant to any statute, Governing Document, contractual obligation or otherwise) with respect to any claim brought by a Parent Indemnified Party against the MC+A Shareholder pursuant to this Article IX. With respect to any claim brought by a Parent Indemnified Party against the MC+A Shareholder relating to this Agreement or any Company Ancillary Agreement, the MC+A Shareholder expressly waives any right of subrogation, contribution, advancement, indemnification or other claim against the Parent and the Surviving Corporation with respect to any amounts owed by the MC+A Shareholder pursuant to this Article IX.

9.8 Exclusive Remedy. Except as set forth in Section 10.10, or in connection with a claim for fraud, the rights and remedies set forth in this Article IX shall be the sole and exclusive rights and remedies of the parties hereto under or with respect to the subject matter of this Agreement. Each of the parties hereto hereby waives any and all claims and any cause of action, other than a claim for fraud, for monetary damages under or with respect to the subject matter of this Agreement (other than any claims or causes of action arising out of this Article IX) that it might otherwise be entitled to assert against any other party hereto.

ARTICLE X
MISCELLANEOUS

10.1 Expenses. Except as otherwise expressly provided for herein, each party shall bear its own expenses incurred in connection with the preparation, execution and performance of this Agreement and the transactions contemplated hereby, including all fees and expenses of agents, representatives, counsel accountants, and other advisors.

10.2 Successors. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and permitted assigns.

10.3 Further Assurances. Each of the parties hereto agrees that it will, from time to time after the date of this Agreement, execute and deliver such other certificates, documents and instruments and take such other action as may be reasonably requested by the other party to carry out the actions and transactions contemplated by this Agreement.

10.4 Waiver. Any provision of this Agreement may be waived at any time in writing by the party which is entitled to the benefits thereof.

10.5 Entire Agreement. This Agreement (together with the certificates, agreements, exhibits, schedules, instruments and other documents referred to herein) constitutes the entire agreement between the parties with respect to the subject matter hereof and thereof and supersedes all prior agreements, both written and oral, with respect to such subject matter.

10.6 Governing Law. THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK

APPLICABLE TO AGREEMENTS MADE AND PERFORMED IN SUCH STATE AND WITHOUT REGARD TO CONFLICTS OF LAW DOCTRINES.

10.7 Consent to Jurisdiction. Each party to this Agreement, by its execution hereof, (i) hereby irrevocably submits, and agrees to cause each of its Subsidiaries to submit, to the exclusive jurisdiction OF the United States District Court for the Southern District of New York (OR IF JURISDICTION THERETO IS NOT PERMITTED BY LAW, the state courts of the State of New York located in New York County) for the purpose of any action, claim, cause of action or suit (in contract, tort or otherwise), inquiry, proceeding or investigation arising out of or based upon this Agreement or relating to the subject matter hereof, (ii) hereby waives, and agrees to cause each of its Subsidiaries to waive, to the extent not prohibited by applicable law, and agrees not to assert, and agrees not to allow any of its Subsidiaries to assert, by way of motion, as a defense or otherwise, in any such action, any claim that it is not subject personally to the jurisdiction of the above-named courts, that its property is exempt or immune from attachment or execution, that any such proceeding brought in one of the above-named courts is improper, or that this Agreement or the subject matter hereof may not be enforced in or by such court and (iii) hereby agrees not to commence or to permit any of its Subsidiaries to commence any action, claim, cause of action or suit (in contract, tort or otherwise), inquiry, proceeding or investigation arising out of or based upon this Agreement or relating to the subject matter hereof other than before one of the above-named courts nor to make any motion or take any other action seeking or intending to cause the transfer or removal of any such action, claim, cause of action or suit (in contract, tort or otherwise), inquiry, proceeding or investigation to any court other than one of the above-named court whether on the grounds of inconvenient forum or otherwise. Each party hereby consents to service of process in any such proceeding in any manner permitted by New York law, and agrees that service of process by registered or certified mail, return receipt requested, at its address specified pursuant to Section 10.11 is reasonably calculated to give actual notice. NOTWITHSTANDING THE FOREGOING, (I) THE SEEKING OF INJUNCTIVE RELIEF (INCLUDING, WITHOUT LIMITATION, FOR SPECIFIC PERFORMANCE) SHALL BE SUBJECT TO THE PROVISIONS OF SECTION 10.10 HEREOF AND (II) THE EXCLUSIVE CHOICE OF FORUM SET FORTH ABOVE SHALL NOT BE DEEMED TO PRECLUDE THE ENFORCEMENT OF ANY JUDGMENT OBTAINED IN SUCH FORUM OR THE TAKING OF ANY ACTION UNDER THIS AGREEMENT TO ENFORCE THE SAME IN ANY APPROPRIATE JURISDICTION.

10.8 Waiver of Jury Trial. EACH OF THE PARTIES HERETO HEREBY WAIVES AND COVENANTS THAT IT WILL NOT ASSERT (WHETHER AS PLAINTIFF, DEFENDANT OR OTHERWISE) ANY RIGHT TO TRIAL BY JURY IN ANY FORUM IN RESPECT OF ANY ISSUE OR ACTION, CLAIM, CAUSE OF ACTION OR SUIT (IN CONTRACT, TORT OR OTHERWISE), INQUIRY, PROCEEDING OR INVESTIGATION ARISING OUT OF OR BASED UPON THIS AGREEMENT OR THE SUBJECT MATTER HEREOF OR IN ANY WAY CONNECTED WITH OR RELATED OR INCIDENTAL TO THE TRANSACTIONS CONTEMPLATED HEREBY, IN EACH CASE WHETHER NOW EXISTING OR HEREAFTER ARISING. EACH OF THE PARTIES AGREES AND ACKNOWLEDGES THAT IT HAS BEEN INFORMED THAT THIS SECTION 10.8 CONSTITUTES A MATERIAL INDUCEMENT UPON WHICH THE OTHER PARTIES HERETO ARE RELYING AND WILL RELY IN ENTERING INTO THIS AGREEMENT AND ANY OTHER AGREEMENTS RELATING HERETO OR CONTEMPLATED HEREBY. ANY PARTY HERETO MAY FILE AN ORIGINAL COUNTERPART OR A COPY OF THIS SECTION 10.8 WITH ANY COURT AS WRITTEN EVIDENCE OF THE CONSENT OF EACH SUCH PARTY TO THE WAIVER OF ITS RIGHT TO TRIAL BY JURY.

10.9 Assignment. None of the parties may assign this Agreement to any other Person without the prior written consent of the other parties hereto.

10.10 Specific Performance. Each of the Parent, the Company and the MC+A Shareholder acknowledges and agrees that the Parent would be damaged irreparably in the event any of the provisions of this Agreement which govern the conduct of the parties are not performed in accordance with their specific terms or otherwise are breached. Accordingly, the Parent shall be entitled to seek an injunction or injunctions to prevent breaches of the provisions of this Agreement which govern the conduct of the parties and, notwithstanding any other provision hereof, to enforce specifically this Agreement and said terms and provisions hereof in any action instituted in any court having jurisdiction over such parties and the matter, in addition to any other remedy to which they may be entitled, at law or in equity.

10.11 Notices. All notices and other communications hereunder shall be in writing and shall be deemed to have been duly given (a) when delivered personally, (b) when transmitted by telecopy (receipt confirmed), (c) on the fifth Business Day following mailing by registered or certified mail (return receipt requested), or (d) on the next Business Day following deposit with an overnight delivery service of national reputation, to the parties at the following addresses and telecopy numbers (or at such other address or telecopy number for a party as may be specified by like notice):

If to the Parent:

Yippy, Inc.
17595 S. Tamiami Trl., Suite 221
Fort Myers, FL 33908
Attn: Richard Granville
E-Mail: rich@yippy.com

If to the MC+A Shareholder:

Michael Cizmar
1211 S. Prairie Ave., Unit 3301
Chicago, IL 60605
E-Mail: michael.cizmar@mcplusa.com

with a copy to:

Howard & Howard Attorneys PLLC
200 S. Michigan Ave., Suite 1100
Attn: Jude M. Sullivan
E-mail: jms@h2law.com

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

10.13 Counterparts. This Agreement may be executed in multiple counterparts, all of which shall be considered one and the same agreement, and shall become effective when one or more counterparts have been signed by each of the parties and delivered to the other party, including by facsimile, it being understood that both parties need not sign the same counterpart.

10.14 Exhibits and Schedules. The exhibits and schedules to this Agreement are incorporated by reference herein and are made a part hereof as if they were fully set forth herein.

10.15 Severability. The invalidity of any term or terms of this Agreement shall not affect any other term of this Agreement which shall remain in full force and effect.

10.16 No Third Party Beneficiaries. There are no third party beneficiaries of this Agreement or of the transactions contemplated hereby and nothing contained herein shall be deemed to confer upon anyone other than the parties hereto (and their permitted successors and assigns) any right to insist upon or to enforce the performance of any of the obligations contained herein.

10.17 Time of the Essence. Time is of the essence with respect to the obligations of the parties hereunder.

10.18 Negotiation of Agreement. Each of the parties acknowledges that it has been represented by independent counsel of its choice throughout all negotiations that have preceded the execution of this Agreement. Each party and its counsel cooperated in the drafting and preparation of this Agreement and the other documents referred to herein, and any and all drafts relating thereto will be deemed the work product of the parties hereto and may not be construed against any party by reason of its preparation. Accordingly, any rule of law or any legal decision that would require interpretation of any ambiguities in this Agreement against the party that drafted it is of no application and is hereby expressly waived.

10.19 Termination. This Agreement may be terminated and abandoned at any time prior to the Closing Date by the mutual written consent of the Company, the MC+A Shareholder and the Parent

10.20 Amendment. To the extent permitted by applicable Law, this Agreement may be amended, or any condition set forth herein can be waived in writing, at any time by action taken by the Parent, the Company and the MC+A Shareholder.

[-signature page follows-]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first written above.

THE PARENT:

YIPPY, INC.

By: */s/ Richard Granville*
Name: Richard Granville
Title: Chief Executive Officer

THE COMPANY:

MICHAEL CIZMAR + ASSOCIATES LTD.

By: */s/ Michael Cizmar*
Name: Michael Cizmar
Title: President

THE MC+A SHAREHOLDER:

/s/ Michael Cizmar
Michael Cizmar