CLOSING MEMORANDUM

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AGGRESSIVE BUYER CORPORATION

Purchase of Assets of Anxious Seller Corporation

CLOSING MEMORANDUM

This memorandum lists the major actions taken and documents delivered prior to and at the Closing under the Agreement of Purchase and Sale dated as of December __, 2003 (the "Agreement") by and among Aggressive Buyer Corporation, a Delaware corporation ("Buyer"), Anxious Seller Corporation, a Maryland corporation ("Seller"), Corporate Parent, Inc., a Virginia corporation (the "Shareholder"), which owns all of the stock of the Seller, and Walter Wealthy and Myron Moneybags, who own a majority of the outstanding stock of Shareholder (the "Majority Owners") relating to the purchase by Buyer of substantially all of the assets of Seller (the "Purchased Assets").
ACTIONS TAKEN AND DELIVERIES PRIOR TO CLOSING

Effective November __, 2003, Buyer and Seller entered into a Letter of Intent.

On December __, 2003, the Board of Directors of Buyer adopted resolutions authorizing the execution, delivery and performance of the Agreement and related matters.

On December __, 2003, the Board of Directors and shareholders of Seller adopted resolutions authorizing the execution, delivery and performance of the Agreement and related matters.

On or before December __, 2003, Seller and Buyer completed the physical inventory pursuant to Section 1.05 of the Agreement.

On December __, 2003, Seller delivered the Disclosure Schedules to Buyer.

On or before December __, 2003, Buyer completed its review of the Disclosure Schedules.
The Agreement was executed and delivered on December __, 2003.

On or before December __, 2003, Buyer completed its review of Seller's contracts and advised Seller of which contracts Buyer wishes to assume pursuant to Section 1.02(a) of the Agreement.

On or before December __, 2003, Seller advised Buyer as to the status of all required consents and approvals.

On December __, 2003, Seller furnished a list of existing creditors, in accordance with Virginia Bulk Sales statutes.

On December __, 2003, the parties prepared a schedule of transferred property, in accordance with Virginia Bulk Sales statutes.

On, or before, December __, 2003, Buyer gave notice of the transfer to creditors, in accordance with Virginia Bulk Sales statutes.
On December __, 2003, Buyer filed an application for a Certificate of Authority to Transact Business in Virginia with the Virginia State Corporation Commission.

**PRE-CLOSING**

A Pre-Closing was held commencing at 5:00 p.m. on December __, 2003 at the offices of ________________ in __________, Virginia.

**THE CLOSING**

The Closing commenced at 2:00 p.m. on December __, 2003, at the offices of ________________ in __________, Virginia and Orrick, Herrington & Sutcliffe LLP in San Francisco. Those present for action on behalf of the parties are listed in Schedule A. All events occurring at the Closing were deemed to have occurred simultaneously, and none of the instruments or documents delivered was deemed to be delivered until the Closing was completed. Unless otherwise
indicated, all instruments and documents delivered at the Closing were dated December __, 2003.

1. **Conditions to Buyer Obligations.**

   Seller delivered the following documents to Buyer:

   1.1 A copy of the Articles of Incorporation of Seller certified by the Maryland Secretary of State, and a good standing certificate, dated as of a recent date, issued by the Franchise Tax Board of the State of Maryland.

   1.2 Certificates of the Secretaries of State of each of the states in which the Purchased Assets are located as to the good standing of Seller in such jurisdictions.

   1.3 Bylaws of Seller, certified as of the Closing Date by the Secretary of Seller.

   1.4 Certified copies of resolutions of the Board of Directors and shareholders of Seller adopted on December __, 2003, as described above.

   1.5 Bill of Sale, as contemplated by Section 1.03(a) of the Agreement.
1.6 Certificates and Consents executed by all necessary parties to permit Buyer to assume Seller's interest in any executory contracts acquired among the Purchased Assets, as contemplated by Sections 1.03(a), 5.02(c) and 5.02(e) of the Agreement.

1.7 Compliance certificates of Seller with respect to its representations, warranties and covenants, as required by Sections 5.02(a) and 5.02(b) of the Agreement.

1.8 Opinion of ________________, as required by Section 5.02(c) of the Agreement.

1.9 Assignments to Buyer of all rights of Seller to its trademarks and servicemarks.

1.10 Assignment of Assumed Contracts to Buyer.

1.11 Non-Competition Agreement, substantially in the form of Exhibit A to the Agreement with each of the Majority Owners and with ________________.
1.12 Employment Agreement, substantially
in the form of Exhibit B to the Agreement with
_________________.

1.13 Lease Agreement in substantially the
form of Exhibit C to the Agreement.

1.14 Evidence satisfactory to Buyer's
counsel of the payment or release of any and all liens
asserted against the Purchased Assets.

1.15 Evidence satisfactory to Buyer's
counsel that there has been compliance with the provisions of
applicable state law relating to bulk transfers in connection
with the transactions contemplated by the Agreement.

1.16 The updated Creditor List, as required
by Section 1.04(d) of the Agreement.

2. Conditions to the Obligations of Seller

Buyer delivered the following documents to
Seller:

2.1 A copy of Buyer's Certificate of
Incorporation certified by the Secretary of State of the State
of Delaware, and a good standing certificate, dated as of a recent date, issued by the Secretary of State of the State of Delaware.

2.2 Bylaws of Buyer certified as of the Closing Date by the Secretary of Buyer.

2.3 Certified copies of resolutions adopted by the Board of Directors of Buyer on December __, 2003.

2.4 An Undertaking and Assumption of Liabilities, as contemplated by Section 1.03(b)(ii) of the Agreement.

2.5 Compliance certificate of Buyer with respect to its representations, warranties and covenants, as required by Sections 5.03(a) and 5.03(b) of the Agreement.

2.6 Noncompetition Agreement, substantially in the form of Exhibit A to the Agreement.

2.7 Employment Agreement, substantially in the form of Exhibit B to the Agreement.

2.8 Lease Agreement in substantially the form of Exhibit C to the Agreement.
3. **Transfer of Consideration, Receipts**

3.1 Buyer made a wire transfer to Seller checks for __________ constituting the Initial Installment of the Purchase Price, and Seller delivered to Buyer a receipt therefor.

**CONCLUSION OF CLOSING**

Upon completion of the foregoing actions, all of the deliveries referred to in paragraphs 1, 2 and 3 above were deemed to have been made and the closing was consummated.
POST-CLOSING MATTERS

1. On December __, 2003, Seller and Buyer will complete physical inventory pursuant to Section 1.05 of the Agreement.

2. Buyer, or its corporate parent, will issue an appropriate press release.

3. Buyer will file an assumed named certificate with the Secretary of State of Virginia to permit it to use the name "___________."

4. The balance of the purchase price due from Buyer to Seller will be paid in accordance with Section 1.04 of the Agreement.

5. Buyer will qualify to do business as a foreign corporation in Virginia.

6. Filings will be made in the patent and Trademark office as appropriate.

7. Buyer will deliver to Seller the tax allocation schedule contemplated by Section 1.06 of the Agreement.
SCHEDULE A TO
CLOSING MEMORANDUM

AGGRESSIVE BUYER CORPORATION

By: ____________________________

ORRICK, HERRINGTON & SUTCLIFFE LLP

By: ____________________________

ANXIOUS SELLER CORPORATION

By: ____________________________

By: ____________________________

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OFFICERS' CERTIFICATE

The undersigned, ____________________, hereby certifies that he is the duly elected and acting President of Aggressive Buyer Corporation, a Delaware corporation (the "Company"), and does further certify that:

1. There have been no amendments to, or changes in, the Company's Certificate of Incorporation since December __, 2003.

2. Attached hereto as Exhibit A is a true and correct copy of resolutions of the Board of Directors of the Company adopted on December __, 2003, none of which resolutions have in any manner been amended, altered, rescinded, revoked or otherwise changed.

3. Attached hereto as Exhibit B is a true and correct copy of the Bylaws of the Company as currently in effect.
IN WITNESS WHEREOF, the undersigned
have executed this Certificate this _______ day of

___________________________
President
AGGRESSIVE BUYER CORPORATION

Compliance Certificate

THE UNDERSIGNED, the duly elected and acting President of Aggressive Buyer Corporation ("Buyer"), does hereby certify to Anxious Seller Corporation ("Seller") on behalf of Buyer as follows:

1. I am familiar with the Purchase Agreement dated as of December __, 2003 (the "Agreement") by and between Buyer and Seller and have carefully read the Agreement and have done such investigation as I have deemed appropriate for the purposes of giving this Certificate.

2. Each of the representations and warranties of Buyer made to Seller pursuant to Section 2.02 of the Agreement was true when made, is remade again as of the date hereof, and is true as of the date hereof as so made again.

3. Buyer has performed all obligations and complied with all covenants required by the Agreement
to be performed or complied with by it prior to the date hereof.

IN WITNESS WHEREOF, I have executed this Certificate as of December __, 2003.

__________________________

President
BILL OF SALE

WHEREAS, pursuant to an Agreement of Purchase and Sale dated as of December __, 2003 (the "Agreement") among Aggressive Buyer Corporation, a Delaware corporation ("Buyer"), Anxious Seller Corporation, a Maryland corporation ("Seller"), Corporate Parent, Inc., a Virginia corporation (the "Shareholder"), which owns all of the stock of Seller, and __________________ and __________________, who own a majority of the outstanding stock of Shareholder (the "Majority Owners"), Seller has agreed to sell, assign, transfer, convey and deliver to Buyer all the assets, properties and rights of Seller which comprise the Purchased Assets (as defined in the Agreement) for the amount of the purchase price determined and paid in accordance with the Agreement and the undertaking and assumption by Buyer of certain liabilities and obligations of Seller, as provided in the Agreement and in the Undertaking and Assumption of Liabilities executed by Buyer and delivered to Seller contemporaneously herewith (all
capitalized terms not otherwise defined herein shall have the meaning assigned to them in the Agreement);

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS THAT, Seller for good and valuable consideration, receipt of which is hereby acknowledged, and pursuant to the Agreement, by these presents does hereby sell, assign, transfer, convey and deliver to Buyer and Buyer shall accept, except for those items specifically excluded hereinbelow, all of Seller's right, title and interest in and to all of the assets, properties and rights of Seller which comprise the Purchased Assets (as defined in the Agreement) at the close of business on the date hereof as set forth below:

(i) All assets, properties and rights reflected in the Schedule of Purchased Assets attached hereto and labelled Schedule 1.01(a)(i), together with all assets, properties and rights acquired by Seller relating to the Business since the date of said Schedule, less such assets, properties and rights as may have been disposed of since said date in the ordinary course of business; and

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(ii) All other assets, properties and rights (real or personal, tangible or intangible) required for, used in, or incident to the conduct of the Business of Seller, including, but not limited to, all machinery, equipment, spare parts, computer equipment, office furniture and equipment, supplies, fixtures, motor vehicles, customer lists, trade lists, books, good will, all rights in and to the name "_______" or any variation thereof, all contract rights, purchase orders, technical information, trade secrets, trade names, patents, formulas, processes, know-how, clearances, licenses, permits, federal and state or other governmental registrations, accounts receivable, and unliquidated claims and all inventory (including, without limitation, inventory ordered by Seller prior to the Closing and in transit on the Closing Date).

TO HAVE TO HOLD all said assets, properties and rights unto Buyer, it successors and assigns forever.
This Bill of Sale specifically excludes, however, any and all right, title and interest of Seller in and to the following, the same being specifically reserved and excluded from this Bill of Sale:

(i) Those assets which are listed in the Schedule of Excluded Assets attached hereto and labeled Schedule 1.01(b).

IN WITNESS WHEREOF, Seller has caused the same to be signed on its behalf by a duly authorized officer as of the close of business on the _____ day of __________, 2003.

ANXIOUS SELLER CORPORATION

By__________________________

Accepted:

AGGRESSIVE BUYER CORPORATION

By__________________________
ANXIOUS SELLER CORPORATION/AGGRESSIVE BUYER CORPORATION
Purchase and Sale Agreement

ASSETS
Schedule 1.01 (a) (i)

EXCLUDED ASSETS
Schedule 1.01(b)
ASSIGNMENT

ASSIGNMENT made as of the _____ day of September, 2003 between ANXIOUS SELLER CORPORATION, a Maryland corporation (hereinafter called "Assignor"), and AGGRESSIVE BUYER CORPORATION, a Delaware corporation (hereinafter called "Assignee").

WITNESSETH:

In consideration of the sum of One Dollar ($1.00) and other good and valuable consideration the receipt of which is hereby acknowledged by Assignor, Assignor does hereby assign all of its right, title and interest in and to those certain written agreements as more particularly set forth on Exhibit A annexed hereto and made a part hereof (the "Agreements").

Assignee does hereby assume all of the terms, covenants and conditions on the Assignor's part to be performed pursuant to the agreements, with the same effect
as if the Agreements had been made with and executed by Assignee in the first instance.

Assignee hereby acknowledges receipt from Assignor of a copy of each of the Agreements.

Except as provided in Exhibit A, this Assignment shall become effective as to Agreements requiring consent from the other parties thereto for the assignment of the same only if the parties to the Agreement in question other than the Assignor or its predecessors in interest consent in writing to this Assignment of the agreement in question.
IN WITNESS WHEREOF, the parties hereto have signed this instrument as of the day and year first above written.

ANXIOUS SELLER CORPORATION

By __________________________

AGGRESSIVE BUYER CORPORATION

By __________________________
UNDERTAKING AND ASSUMPTION OF LIABILITIES

Undertaking and Assumption of Liabilities dated the close of business on September __, 2003, by AGGRESSIVE BUYER CORPORATION, a Delaware corporation ("Buyer"), in favor of ANXIOUS SELLER CORPORATION, a Maryland corporation ("Seller").

WITNESSETH:

WHEREAS, pursuant to an Agreement of Purchase and Sale dated as of December __, 2003 (the "Agreement") among Seller, certain shareholders of Seller and Buyer, there has been sold, assigned, conveyed and transferred by Seller to Buyer the Purchased Assets (as defined in the Agreement); and

WHEREAS, the Agreement requires that Buyer undertake, assume and agree to perform and otherwise pay, satisfy and discharge Seller with respect to certain liabilities and obligations;
NOW, THEREFORE, in consideration of the premises and other good and valuable consideration, the receipt of which is hereby acknowledged, Buyer hereby undertakes, assumes, and agrees to perform and otherwise pay, satisfy and discharge the following liabilities to the extent outstanding at the close of business on the date hereof:

(i) Those certain trade accounts payable which have been incurred in the ordinary course of business and are listed in Schedule 1.02(a)(i) hereto.

(ii) The liability upon only those contracts, leases, purchase orders for equipment or machinery, or other contracts or agreements, designated by Buyer and listed in Schedule 1.02(a)(ii) attached hereto.
This Undertaking cannot be amended, waived or terminated or assigned or transferred except with the prior written approval of Seller.

AGGRESSIVE BUYER CORPORATION

By __________________________

ACCEPTED:

ANXIOUS SELLER CORPORATION

By __________________________