

MEGA TAX CREDIT AGREEMENT: High-Tech Credit

FORESEE RESULTS, INC.

This Agreement is between the Michigan Economic Growth Authority and ForeSee Results, Inc., a Delaware corporation. As used in this Agreement, the Michigan Economic Growth Authority and ForeSee Results, Inc. are sometimes referred to individually as a "Party" and collectively as "Parties".

The Michigan Economic Growth Authority Act, 1995 PA 24, as amended, created the MEGA with the power to provide tax credits to businesses involved in manufacturing, mining, research and development, wholesale and trade, office operations, qualified high-technology business, film and digital media production or certain tourism attractions;

The Michigan Legislature determined that it is in the public interest to promote economic growth and to encourage private investment, job creation and job upgrading for Michigan residents;

The MEGA determined that providing tax credits to the Company for job creation will promote and serve the intended purposes of and conform with the Act; and

The MEGA and the Company desire to set forth the terms and conditions of the tax credits that the MEGA authorized for the Company by Resolution dated July 15, 2008.

The Parties, therefore, agree as follows:

1.0 DEFINITIONS

(a) "Act" means the Michigan Economic Growth Authority Act, 1995 PA 24, as amended.

(b) "Agreement" means this written agreement.

(c) "Application" means any information submitted to the MEGA in support of the Company's request for the MEGA Tax Credit.

(d) "Average Weekly Wage" means the total Salaries and Wages paid during the applicable tax year to employees performing Qualified New Jobs, divided by 52, divided by the number of Qualified New Jobs.

(e) "Base Employment Level" means the minimum number of Full-time Jobs to be maintained by the Company in Michigan, as specified in Schedule A to this Agreement.

(f) "Business" means a proprietorship, joint venture, partnership, trust, business trust, syndicate, association, joint stock company, corporation, cooperative, limited liability company, or any other organization.

(g) "Certificate Application" means the written information submitted each year in support of the Company's request for a Tax Credit Certificate that complies with Section 7.0 of this Agreement.

(h) "Company" means ForeSee Results, Inc., whose federal employer identification number is [REDACTED], which is an authorized business as defined in the Act, as of the Effective Date.

(i) "Effective Date" means July 28, 2008.

(j) "Employer-paid Health Care Benefits" means all costs paid for a self-funded health care benefit plan or for an expense-incurred hospital, medical or surgical policy or certificate, nonprofit health care corporation certificate, or health maintenance organization contract.

(k) "Facility" means the Company's location in Michigan identified in Section 2.0(b)(4) at which the Company will create Qualified New Jobs.

(l) "Full-time Job" means a job performed by an individual who is employed for consideration for at least 35 hours of work each week and for whom the Company, an employee leasing company or a professional employer organization on behalf of the Company, or other entity authorized under the Act withholds income and social security taxes.

(m) "MEGA" means the Michigan Economic Growth Authority created by the Act.

(n) "MEGA Tax Credit" means a credit against the Michigan Business Tax authorized by Section 431 of Public Act 36 of 2007, as amended.

(o) "Person" means an individual or business.

(p) "Project" means the project described in Section 2.0(b)(4) of this Agreement.

(q) "Qualified New Job" means a Full-time Job at the Facility held by a Michigan resident and that:

- (1) pays at least 150 percent of the federal minimum wage;
- (2) is in excess of the Base Employment Level; and
- (3) is created by the Company on or after the Effective Date.

"Qualified New Job" does not include any job transferred to the Facility from (i) a Michigan location of a Business that is listed on the Application; or (ii) a Michigan location of a Business that, on or after the date of the Application, acquires or otherwise gains control of the Company, is acquired or controlled by the Company, or comes under common control with the Company.

(r) "Relocation" means the transfer of a substantial portion of the Qualified New Jobs out of the State of Michigan.

(s) "Salaries and Wages" means wages, tips and other compensation reported in Box 1 of an employee's W-2 form.

(t) "Tax Credit Certificate" means the certificate required to be issued by 2007 PA 36, as amended, which states that the Company is an authorized business, the amount of the MEGA Tax Credit authorized for a tax year, and the Company's federal employer identification number or Michigan Treasury number.

(u) "Term" means the time period beginning with the Effective Date and ending on the last day of the last tax year in which the Company is eligible to receive a MEGA Tax Credit under this Agreement.

2.0 REPRESENTATIONS

(a) Representations by the MEGA. The MEGA makes the following representations and warranties as of the Effective Date:

(1) *Existence and Power.* The MEGA is a public body established and acting pursuant to the Act.

(2) *Authority.* The MEGA has the necessary authority under the Act to grant MEGA Tax Credits and has taken all action necessary to authorize, execute and deliver this Agreement.

(3) *Tax Credit Certificate.* The MEGA will issue the Company's initial Tax Credit Certificate upon execution of this Agreement in the form attached to this Agreement.

(b) Representations by the Company. The Company makes the following representations and warranties as of the Effective Date:

(1) *Existence and Power.* The Company validly exists and is in good standing under the laws of the State of Delaware and is qualified to transact business in Michigan.

(2) *Corporate Authority.* The Company's execution, delivery and performance of this Agreement is authorized by all necessary corporate action and will not violate any provision of law or of the Company's articles of incorporation or bylaws.

(3) *Full Disclosure.* Neither this Agreement, the Application, nor any written statements furnished by the Company to the MEGA in connection with the MEGA's authorization of the MEGA Tax Credit contain any untrue statement of or omit a material fact.

(4) *Project Description.* The Company will expand operations and establish its North American headquarters in Wayne, Oakland or Washtenaw County, Michigan. The

expanded operations will accommodate the development of its software technology products and the extension of its business into new markets in the United Kingdom, Mexico and Europe. The Company believes that the Project is economically sound and affirms that the investment capital or financing needed to complete the Project is now committed or soon will be available to the Company. As of July 15, 2008, the construction, renovation or equipping of the Facility for the Project had not begun.

(5) *Job Creation.* The Project will result in the creation of five Qualified New Jobs by the first tax year in which the Company is eligible for the MEGA Tax Credit, as outlined in Section 3.0 and Schedule A of this Agreement, and 25 Qualified New Jobs within the five years following the first tax year in which the Company is eligible for the MEGA Tax Credit. The Qualified New Jobs shall pay an Average Weekly Wage of at least \$990 and at no time will the wages paid for these Qualified New Jobs be less than 150 percent of the federal minimum wage in effect during the tax year in which the MEGA Tax Credit is sought.

(6) *Need for MEGA Tax Credits.* The MEGA Tax Credits authorized by the MEGA address the competitive disadvantages of locating in Michigan instead of a site outside this State.

(7) *Site Reuse.* The Company considered the reuse or redevelopment of property previously used for an industrial or commercial purpose and the Company determined that the use of such property is feasible for the Project.

(8) *Certification.* The Company made the certifications required by Section 8(3)(f) of the Act, which are attached to the Agreement as Schedule B.

3.0 MEGA TAX CREDIT

The MEGA authorized the MEGA Tax Credit described in this Agreement for the Company, subject to the conditions specified in Section 4.0 of this Agreement and the Company's compliance with this Agreement.

(a) MEGA Tax Credit. The MEGA Tax Credit is authorized for seven consecutive tax years beginning with the Company's tax year ending December 31, 2009 and ending not later than December 31, 2015, except as provided under Section 3.0(b).

For the first three years of the MEGA Tax Credit, as described in this Section and Schedule A, the MEGA Tax Credit shall be equal to 200 percent of the State's personal income tax rate, as it exists at the beginning of the Company's tax years for which the credit is sought, multiplied by the total Salaries and Wages and Employer-paid Health Care Benefits, before deducting any personal or dependent exemptions, of employees performing Qualified New Jobs. For the remaining four years of the MEGA Tax Credit, as described in this Section and Schedule A, the MEGA Tax Credit shall be equal to 100 percent of the State's personal income tax rate, as it exists at the beginning of the Company's tax year for which the credit is sought, multiplied by the total Salaries and Wages and Employer-paid Health Care Benefits, before deducting any personal or dependent exemptions, of employees performing Qualified New Jobs.

(1) No more than 275 Qualified New Jobs may be used in calculating the MEGA Tax Credit, as provided in Section 431 of 2007 PA 36; and

(2) The maximum amount of total Salaries and Wages that may be used in a single tax year in calculating the MEGA Tax Credit for any one Qualified New Jobs is \$250,000.

(b) Advancing the Scheduled Years of the Credit. The Company may elect to begin the MEGA Tax Credit described in Section 3.0(a) in its tax year ending December 31, 2008. If the Company elects to advance the MEGA Tax Credit as provided in this Section, the last year in which the Company may receive the MEGA Tax Credit will be December 13, 2017.

4.0 CONDITIONS OF THE MEGA TAX CREDIT

(a) *Eligibility.* The Company shall not be eligible for the MEGA Tax Credit described in Section 3.0 of this Agreement unless:

(1) The Company has created five Qualified New Jobs by the end of the first tax year in which the MEGA Tax Credit is available;

(2) The Company has created 25 Qualified New Jobs within the first five tax years in which the Company is eligible for the MEGA Tax Credit and maintains at least 25 Qualified New Jobs in each tax year thereafter during the Term, as described on Schedule A to this Agreement;

(3) The Average Weekly Wage paid to all employees performing Qualified New Jobs is at least \$990;

(4) The Company maintained the minimum Base Employment Level provided on Schedule A;

(5) An officer of the Company certified that the Company's primary business activity is a "high technology activity" as defined in the Act;

(6) The Company shall seek the maximum amount of local assistance allowable under the law prior to making a final decision regarding the location of the Project;

(7) The Company pays the administrative fee described in Section 4.0(b); and

(8) The Company obtains a Tax Credit Certificate, as provided in Section 5.0.

(b) *Administrative Fee.* The Company shall pay a one-time administrative fee of \$18,560 upon the submission of its first Certificate Application. The administrative fee is equal to ½ of one percent of the MEGA Cost, as reported in current dollars, in the cost/benefit analysis

of the Project, as presented to the MEGA at the time of its authorization of the MEGA Tax Credit, except in no case shall the administrative fee exceed \$100,000.

5.0 TAX CREDIT CERTIFICATE

To obtain a Tax Credit Certificate in connection with the MEGA Tax Credit described in this Agreement, the Company shall:

(a) Achieve and maintain the minimum number of Qualified New Jobs, as required by Schedule A of this Agreement, for the applicable tax year.

To compute the number of Qualified New Jobs in any tax year, except the first and fifth year of the credit, as determined in Section 3.0 and Schedule A, the Company shall determine the number of Qualified New Jobs as of the last day of each of the four calendar quarters of the applicable tax year, total the results for the four calendar quarters, and divide the sum by four.

To compute the number of Qualified New Jobs for the first tax year of the credit, as determined in Section 3.0 and Schedule A, the Company shall determine the number of Qualified New Jobs as of the last day of each calendar quarter of that year and, beginning with the first calendar quarter in which there are at least five Qualified New Jobs, compute the average number of Qualified New Jobs over the remaining calendar quarters of the tax year.

To compute the number of Qualified New Jobs for the fifth tax year of the credit, as determined in Section 3.0 and Schedule A, the Company shall determine the number of Qualified New Jobs as of the last day of each calendar quarter and, beginning with the first calendar quarter in which there are at least 25 Qualified New Jobs, compute the average number of Qualified New Jobs over the remaining calendar quarters of the tax year;

(b) Pay at least the Average Weekly Wage provided in Section 4.0(a)(3) to employees in Qualified New Jobs;

(c) Pay the employees working in Qualified New Jobs an average hourly wage of at least 150 percent of the Federal minimum wage in effect for the applicable tax year;

(d) Maintain the Base Employment Level stated on Schedule A. To compute the Base Employment Level in any tax year in which a MEGA Tax Credit is sought, the Company shall determine the aggregate number of Full-time Jobs at all of its Michigan locations, excluding the Qualified New Jobs, as of the last day of each of the four calendar quarters of the tax year. The sum of the results for the four calendar quarters, divided by 4, is the Base Employment Level for that tax year;

(e) Maintain "high technology activity," as that term is defined in the Act, as its primary business activity throughout the applicable tax year; and

(f) Provide a Credit Application to the MEGA that satisfies the requirements of Section 7.0 of this Agreement.

Provided that the Company satisfied the requirements of Section 4.0, the Company's failure to satisfy the requirements of this Section in any given year does not preclude the Company for qualifying for and obtaining a MEGA Tax Credit for any other year during the Term.

6.0 AUDIT AND VERIFICATION

The information provided by the Company in connection with the MEGA Tax Credit is subject to audit and verification by the MEGA or its designee. Upon reasonable advance notice to the Company by the MEGA, the Company shall permit the MEGA or its designee, at the MEGA's sole expense and during normal business hours, to inspect the Company's files solely for the purpose of verifying eligibility for the MEGA Tax Credits authorized for the Company. The files subject to inspection include, but are not limited to, those relevant to wage and hour records, job classification, job assignments and employment histories. To the extent permitted under Section 5(3) of the Act, the Company may request confidential treatment of its financial or proprietary information retained by the MEGA in the course of its inspection.

7.0 ANNUAL CERTIFICATE APPLICATION

(a) For each year in which the Company seeks a MEGA Tax Credit under this Agreement, the Company shall complete a Certificate Application.

(b) The Company shall file the Certificate Application with the MEGA at least 45 days prior to the day the Company's Michigan Business Tax return is due to the Michigan Department of Treasury. If the Michigan Department of Treasury grants the Company an extension of the deadline to file its Michigan Business Tax Return for the applicable tax year, the Company shall notify the MEGA of the extension and the Certificate Application must be filed with the MEGA at least 45 days prior to the extended deadline.\

(c) The form of the Certificate Application shall be as specified by the MEGA. The Certificate Application must contain the following information:

- (1) The Base Employment Level;
- (2) The number of Qualified New Jobs as of the end of each of the four calendar quarters in the applicable tax year;
- (3) The number of Full-time Jobs at all of the Company's locations in Michigan, excluding the Qualified New Jobs for which the Company is seeking the MEGA Tax Credit, as of the end of each of the four calendar quarters in the applicable tax year;
- (4) The total Salaries and Wages, before deducting any personal or dependency exemptions, paid to employees who performed Qualified New Jobs during the applicable tax year;

(5) A certification from an authorized officer of the Company that the Company's primary business activity is a "high technology activity," as defined in the Act;

(6) A certification by an authorized officer of the Company that the information provided in the Certificate Application is accurate; and

(7) Any other information reasonably related to determining the MEGA Tax Credit.

(d) Within 45 days of its receipt of the Certificate Application, the MEGA shall determine whether the requirements of this Agreement and the Act have been met and, if so, will calculate the amount of the MEGA Tax Credit and issue a Tax Credit Certificate to the Company.

(e) For each year during the Term, the Company must submit a completed Certificate Application even if the requirements described in Section 5.0 are not satisfied for that year. If the Company does not satisfy the requirements in Section 5.0 for a particular tax year, the MEGA will not issue a Tax Credit Certificate for that year and one year of the MEGA Tax Credit is forfeited. The Company, however, will continue to be eligible for the MEGA Tax Credit in any remaining years of the Term in which the requirements of Section 5.0 are met.

8.0 ADJUSTMENT, REDUCTION OR TERMINATION OF CREDITS

(a) If the Company does not satisfy the conditions described in Section 4.0, this Agreement is void, the Company no longer qualifies as an authorized business, and no MEGA Tax Credits are, or will be, authorized under this Agreement.

(b) The Company's failure to comply with any provision of this Agreement, other than as a result of a clerical or technical error which is corrected upon its discovery, may result in relocation of the Company's designation as an authorized business or in the reduction or loss of any MEGA Tax Credits for which a Tax Credit Certificate has not been issued.

(c) A MEGA Tax Credit is subject to adjustment in any tax year following the tax year in which a Tax Credit Certificate is issued if the information on which the Tax Credit Certificate was based is found to be incorrect or cannot be verified.

(d) If the MEGA determines that the Company misrepresented information in order to qualify for, or increase the amount of, a MEGA Tax Credit, the MEGA may revoke the Company's designation as an authorized business and shall notify the Michigan Department of Treasury of the revocation. The State of Michigan may require repayment of any MEGA Tax Credits received by the Company as a result of a misrepresentation.

(e) Prior to taking any adverse action against the Company under this Section, the MEGA shall provide the Company with written notice of its intended action and the basis for that action and a reasonably opportunity to respond.

9.0 REPAYMENT PROVISION

Should a Relocation occur, the following shall apply:

(a) If the Relocation occurs on or before the fourth year from the year in which the Company may first receive a MEGA Tax Credit under Section 3.0 and Schedule A of this Agreement, the Company shall repay 100 percent of the total amount of the MEGA Tax Credit received;

(b) If the Relocation occurs after the fourth year and on or before the seventh year from the year in which the Company may first receive a MEGA Tax Credit under Section 3.0 and Schedule A of this Agreement, the Company shall repay 50 percent of the total amount of the MEGA Tax Credit received;

(c) If the Relocation occurs within 12 months after the seventh year in which the Company may first receive a MEGA Tax Credit under Section 3.0 and Schedule A of this Agreement, the Company shall repay 10 percent of the total amount of the MEGA Tax Credit received.

The MEGA, in its sole discretion, may waive or alter these requirements upon the Company's demonstration to the MEGA Board's satisfaction that such action is justified given the circumstances surrounding the Relocation.

This Section shall survive the termination of this Agreement.

10.0 MISCELLANEOUS

(a) *Reporting.* The Company shall provide the MEGA with information regarding its MEGA Tax Credit as the MEGA may reasonably require.

(b) *Assignment of MEGA Tax Credit.* The MEGA Tax Credit described in this Agreement shall not be transferred or assigned provided, however, that in the event a Person acquires all or substantially all of the assets of the Company in Michigan after the Effective Date, the MEGA shall authorize the transfer of the Company's rights under this Agreement to that Person if:

- (1) The Person agrees in writing to assume all of the duties and responsibilities of the Company under this Agreement; and
- (2) The MEGA determines that the transfer is consistent with and will serve the purposes of the Act.

(c) *Severability.* If any clause, provision, or section of this Agreement is held invalid by any court, the invalidity of that clause, provision or section shall not affect the remaining clauses, provisions or sections of this Agreement and this Agreement shall be construed and enforced as if such invalid clause, provision, or section had not been contained in this Agreement.

(d) *Notices.* All notices or other communications provided in connection with this Agreement shall be deemed received when delivered, if delivered by registered or certified mail, postage prepaid, return receipt requested, or by messenger or professional courier service, addressed as follows:

TO MEGA: Michigan Economic Development Corporation
Michigan Economic Growth Authority
300 North Washington Square
Lansing, Michigan 48913
ATTN: MEGA Board Secretary

TO Company: ForeSee Results, Inc.
625 Avis Drive, Suite 200
Ann Arbor, Michigan 48108
ATTN: Jeff Blackman, Chief Financial Officer

(e) *Entire Agreement and Amendment.* Subject to the Act, this Agreement, including the attached Schedules, is the entire agreement between the Parties with respect to the subject matter described herein and supersedes any previous agreements. This Agreement may not be amended without the written consent of the Parties.

(f) *Captions.* The captions in this Agreement are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections of this Agreement.

(g) *Interpretation.* This Agreement shall be governed by an interpreted in accordance with the laws of the State of Michigan.

MICHIGAN ECONOMIC GROWTH AUTHORITY



Peter Anastor, Secretary

FORESEE RESULTS, INC.



Larry Freed, Chief Executive Officer

ForeSee Results, Inc.
Schedule A: Minimum Employment and Wage Levels
to Qualify for the MEGA Tax Credits

Year of Credit	Company's Tax Year Ending December 31	Minimum # of Qualified New Jobs Created/Maintained	Minimum Average Weekly Wage	Minimum Base Employment Level
1	2009*	5	\$990	101
2	2010	5	\$990	101
3	2011	5	\$990	101
4	2012	5	\$990	101
5	2013	25	\$990	101
6	2014	25	\$990	101
7	2015	25	\$990	101

*Should the Company elect to advance the scheduled years of the MEGA Tax Credit, as permitted under Section 3.0(b) of the Agreement, the Company's Tax Year Ending years listed on this table shall be considered advanced, accordingly.

ForeSee Results, Inc.
Schedule B

ForeSee Results, Inc. certifies that:

1. It will follow a competitive bid process, open to all Michigan residents and firms, for the construction, rehabilitation, development or renovation of the facility, and that it will not discriminate against any contractor on the basis of its affiliation or non-affiliation with any collective bargaining organization.
2. It will make a good faith effort to employ, if qualified, Michigan residents at the facility.
3. It will make a good faith effort to employ or contract with Michigan residents and firms to construct, rehabilitate, develop, or renovate the facility.

Certified on July 28, 2008.



Larry Freed, Chief Executive Officer

To compute the number of Qualified New Jobs in any year, except the first and fifth year of the credit, as determined by Section 3.0 and Schedule A, the Company shall determine the number of Qualified New Jobs as of the last operational day, as determined by MEGA, of each of the four quarters of the applicable year, total the results for the four quarters, and divide the sum by four. The employee shall be in the Qualified New Job on the last operational day of the quarter to count toward the headcount for that quarter.

To compute the number of Qualified New Jobs for the first year of the credit, as determined by Section 3.0 and Schedule A, the Company shall determine the number of Qualified New Jobs as of the last operational day, as determined by MEGA, of each quarter of that year and, beginning with the first quarter in which there are at least five Qualified New Jobs, compute the average number of Qualified New Jobs over the remaining quarters for the year. The employee shall be in the Qualified New Job on the last operational day of the quarter to count toward the headcount for that quarter.


To compute the number of Qualified New Jobs for the fifth year of the credit, as determined by Section 3.0 and Schedule A, the Company shall determine the number of Qualified New Jobs as of the last operational day, as determined by MEGA, of each quarter of that year and, beginning with the first quarter in which there are at least 25 Qualified New Jobs, compute the average number of Qualified New Jobs over the remaining quarters for the year. The employee shall be in the Qualified New Job on the last operational day of the quarter to count toward the headcount for that quarter.

3) Delete Section 5.0(d) in its entirety and replace with the following:


(d) Maintain the Base Employment Level stated on Schedule A. To compute the Base Employment Level in any year, the Company shall determine the Base Employment Level as of the last operational day of each of the four quarters of the applicable year, total the results for the four quarters, and divide the sum by four, unless the Agreement was executed during the first year that the Tax Credit is claimed, then the sum is divided by the actual number of quarters remaining in the first year of the Tax Credit. If the Base Employment Level is not met, an employee performing a Qualified New Job may fill the Base Employment Level, however that employee may not be counted as a Qualified New Job for the remainder of the Tax Year, nor will that employee's Salaries and Wages be counted toward the Tax Credit;

The Agreement as herein amended is ratified and confirmed and shall remain in full force and effect. All terms as defined in the Agreement have the same meaning in the Amendment. All other terms and conditions of the Agreement shall remain unchanged and in full effect.

ForeSee Results, Inc.

By: 
Its: Jeffrey S. Blackman
CFO

Michigan Economic Growth Authority


Karla K. Campbell
Secretary

**SECOND AMENDMENT TO THE
MEGA TAX CREDIT AGREEMENT**

ForeSee Results, Inc.
Tax Abatement Conditions Amendment

This Amendment (the "Amendment"), dated May 10, 2011, is to the MEGA Tax Credit Agreement (the "Agreement") between the Michigan Economic Growth Authority ("MEGA" or the "Authority") and ForeSee Results, Inc. ("Company"). As used in this Amendment, the MEGA and the Company may be collectively referred to as the "Parties".

RECITALS

WHEREAS, Company applied for a MEGA tax credit to expand operations for the development of their software, which measures a customer's internet experience for consumer products, and extend this business into new markets in the UK, Canada, Mexico and Europe and establish its North American headquarters in Wayne, Oakland or Washtenaw County, Michigan (the "Project");

WHEREAS, by Resolution 2008-064 on July 15, 2008, and amended by Resolution 2011-063 on April 19, 2011, the MEGA awarded the Company a 200 percent Tax Credit for three consecutive years followed by a 100 percent Tax Credit for four consecutive years;

WHEREAS, the terms of the Resolution required a contingency that the Company selects a specific site or sites, which includes a local commitment, within 120 days of this resolution to locate the project;

WHEREAS, the Project was located in the City of Ann Arbor, and Ann Arbor SPARK approved a commitment of one percent of the total amount of Fair Market Value on personal property, but this commitment was until February 19, 2009, 214 days after the original Resolution was passed; and

WHEREAS, this Amendment modifies the conditions set forth in the Agreement with language of the Company's actual received local commitment.


NOW, THEREFORE, the Agreement shall be amended as follows:

- 1) Amend Section 4.0(a) by adding subsection (9) as follows:
 - (9) The Company selects a specific site or sites, which includes a local commitment, within 214 days of the Resolution 2008-064, to locate the Project.

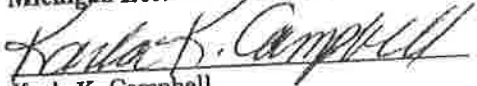
The Agreement as herein amended is ratified and confirmed and shall remain in full force and effect. All terms as defined in the Agreement have the same meaning in the Amendment. All other terms and conditions of the Amendment shall remain unchanged and in full effect.

ForeSee Results, Inc.

By:
Its:


Jeffrey S. Blachman
CFO

Michigan Economic Growth Authority


Karla K. Campbell
Secretary