



B. On December 14, 2004, Datatec Systems, Inc. (“Datatec”), the principal Defendant in the above-referenced actions, filed for bankruptcy protection in the United States Bankruptcy Court for the District of Delaware. On December 27, 2004, the Court appointed Yola Sherman, M. Ronald Sherman, Jean T. Beaubien, William E. Garrett, Eugene E. Epstein, and Joan Shalant as Lead Plaintiffs and approved the selection of Cohen, Milstein, Hausfeld & Toll, P.L.L.C. as Plaintiffs’ Lead Counsel (“Lead Plaintiffs’ Counsel”);

C. On May 2, 2005, Lead Plaintiffs filed the Amended Consolidated Class Action Complaint (“First Amended Complaint”). On June 29, 2005, Defendant Isaac J. Gaon moved to dismiss the First Amended Complaint pursuant to Rule 12(b)(6). On September 22, 2005, Lead Plaintiffs moved for a postponement of the briefing schedule in anticipation of filing a further amended complaint. The Court granted Lead Plaintiffs’ motion and denied Defendant Gaon’s motion to dismiss the First Amended Complaint without prejudice;

D. On October 31, 2005, Lead Plaintiffs filed the Second Amended Consolidated Class Action Complaint (“Second Amended Complaint”), which contained substantial additional allegations of violations of generally accepted accounting principles (“GAAP”) and added as parties Defendants Raymond R. Koch and D&T;

E. The Second Amended Complaint alleges, *inter alia*, that Defendants violated Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 promulgated thereunder;

F. Defendants moved to dismiss the Second Amended Complaint on December 22, 2005, and the briefing was completed on March 20, 2006. The Court’s opinion and order on the motions to dismiss was issued on October 30, 2006;

G. The Court's decision on the motions to dismiss resulted in the dismissal of some of the claims against Defendants Gaon and Koch, as well as all claims asserted against D&T. Subsequent to issuance of the Court's order, the parties informed the Court at a November 8, 2006 telephonic status hearing that they intended to engage in private mediation. The Court then stayed the case and directed the parties to make a status report on January 16, 2007;

H. The parties engaged in mediation with the assistance of a private mediator on December 8, 2006. Although the mediation session did not result in a settlement, through subsequent negotiations Lead Plaintiffs, D&T, and Gaon reached agreements in principle to settle the Action on substantially the terms specified in this Stipulation;

I. D&T and Gaon denied, and continue to deny, any wrongdoing or liability with respect to each and all of the claims that were alleged or could have been alleged by Lead Plaintiffs or Class Members, including but not limited to all contentions concerning D&T's and Gaon's conduct, as well as contentions that such conduct constitutes wrongdoing or gives rise to legal liability or has caused damages to Lead Plaintiffs or Class Members. This Stipulation shall in no event be construed or deemed to be evidence of or an admission or concession on the part of D&T or Gaon with respect to any claim or of any fault or liability or wrongdoing or damage whatsoever, or any infirmity in the defenses that D&T or Gaon has asserted. D&T and Gaon assert that they have complied with all applicable laws, regulations, and standards, including, where applicable GAAP and generally accepted auditing standards ("GAAS"), and deny that they have committed any act or omission giving rise to any liability and/or violation of law. The parties to this Stipulation recognize, however, that the litigation has been filed by Lead Plaintiffs and defended by D&T and Gaon in good faith and with adequate basis under Federal Rule of Civil Procedure 11, that the litigation is being voluntarily settled after advice of counsel, and that

the terms of the settlement have been negotiated at arm's-length on behalf of each of the parties to the Settlement. This Stipulation shall not be construed or deemed to be a concession by Lead Plaintiffs of any infirmity in the claims asserted in the Action;

J. Lead Plaintiffs, through Lead Plaintiffs' Counsel, have conducted discussions and arm's-length negotiations with respective counsel for D&T and Gaon with respect to a compromise and settlement of the Action as against D&T and Gaon with a view to settling the issues in dispute and achieving the best relief possible consistent with the interests of the Class; and

K. Based upon their investigation, Lead Plaintiffs' Counsel has concluded that the terms and conditions of this Stipulation are fair, reasonable and adequate to Lead Plaintiffs and the Class, and in their best interests, and have agreed to settle the claims raised in the Action pursuant to the terms and provisions of this Stipulation, after considering (a) the substantial benefits that Lead Plaintiffs and the members of the Class will receive from settlement of the Action, (b) the attendant risks of litigation, including, but not limited to, the possibility that a motion for reconsideration of the Court's order dismissing the claims against D&T and Gaon and/or an appeal of that order might be unsuccessful – and damages against D&T and/or Gaon foreclosed – in whole or in substantial part, as well as the delay and expense of further litigation, including the substantial discovery likely necessary, and (c) the desirability of permitting the Settlement to be consummated as provided by the terms of this Stipulation.

**NOW THEREFORE**, without any admission or concession on the part of Lead Plaintiffs of any lack of merit of the Action whatsoever, and without any admission or concession of any liability or wrongdoing or lack of merit in the defenses whatsoever by D&T or Gaon, it is hereby **STIPULATED AND AGREED**, by and among the parties to this Stipulation,

through their respective attorneys, subject to approval of the Court pursuant to Rule 23(e) of the Federal Rules of Civil Procedure, in consideration of the mutual promises and benefits flowing to the parties hereto from the Settlement, that any and all Released and Settled D&T Claims (as defined below) as against D&T and/or the Released D&T Parties (as defined below), and any and all Released and Settled Gaon Claims (as defined below) as against Gaon and/or the Released Gaon Parties (as defined below) shall be compromised, settled, released and dismissed with prejudice, upon and subject to the following terms and conditions:

### **CERTAIN DEFINITIONS**

1. As used in this Stipulation, the following terms shall have the following meanings:

(a) “Action” means the litigation under the caption *In Re Datatec Systems, Inc., Securities Litigation*, Master File No. 2:04-CV-525 GEB-MCA.

(b) “Authorized Claimant” means a Class Member who submits a timely and valid Proof of Claim and Release form to the Claims Administrator.

(c) “Claims Administrator” means the firm of Strategic Claims Services, which shall administer the Settlement.

(d) “Class” means: All persons and entities who purchased the common stock of Datatec between June 26, 2003 and December 16, 2003, inclusive and who suffered injury in the form of losses from such purchases. Excluded from the Class are Defendants, members of immediate family or partners of each of Defendants, any person, firm, trust, corporation, officer, director or other individual or entity in which any Defendant has a controlling interest or which is related to or affiliated with any of Defendants, and the legal representatives, agents, affiliates, heirs, successors-in-interest or assigns of any such excluded party. “Related to or affiliated with” means all companies, subsidiaries, joint ventures, joint

subsidiaries, or other entities controlled by any Defendant or with which any Defendant has or had common corporate ownership or control.

(e) “Class Member” means a person or entity who/which has not validly and timely excluded himself, herself or itself and who/which falls within the definition of the Class as set forth above.

(f) “Class Period” means the period of time from June 26, 2003, through and including December 16, 2003.

(g) “D&T’s Counsel” means Hughes Hubbard & Reed LLP.

(h) “D&T’s and Gaon’s Settled Claims” means and includes any and all claims or causes of action, including Unknown Claims (as defined below), debts, suits, rights of action, dues, sums of money, accounts, bonds, bills, covenants, contracts, controversies, agreements, promises, judgments, variances, executions, obligations, demands, rights, liabilities, damages, losses, fees, and costs of any kind, nature and/or description whatsoever, matured or unmatured, liquidated or unliquidated, accrued or unaccrued, known or unknown, suspected or unsuspected, contingent or non-contingent, whether or not asserted, threatened, alleged or litigated, at law, equity or otherwise, including, without limitation, claims for contribution or indemnification, or for costs, expenses (including, without limitation, amounts paid in settlement) and attorneys’ fees, claims for negligence, fraud, breach of fiduciary duty, or violations of any federal, state or local statutes, common law, rules or regulations, that now exist or heretofore existed, that have been or could have been asserted in the Action by D&T and/or Gaon against any of the Lead Plaintiffs, other Class Members or their counsel, which relate to the institution or prosecution of the Action. Nothing contained herein shall, however, bar any

action or claim to enforce the terms of this Stipulation or the Final Judgment and Order of Dismissal.

(i) “Effective Date” means the date upon which the Settlement contemplated by this Stipulation shall become effective, as set forth in ¶ 25 below.

(j) “Escrow Account” means the interest bearing bank account established and maintained by the Escrow Agent to receive the deposit of the monetary payments in the Settlement Fund (as defined in ¶ 4) and from which distributions described in this Stipulation in ¶¶ 9-14 and any other paragraphs mentioned therein, will be made.

(k) “Escrow Agent” means the law firm of Cohen, Milstein, Hausfeld & Toll, P.L.L.C.

(l) “Final Judgment and Order of Dismissal” means the [Proposed] Final Judgment and Order of Dismissal with Prejudice As To Defendants Deloitte & Touche LLP and Isaac J. Gaon, to be entered substantially in the form attached hereto as Exhibit D.

(m) “Gaon’s Counsel” means Morrison Cohen LLP.

(n) “Notice” means the Notice of Partial Settlement of Class Action, Hearing On Proposed Settlement and Attorneys’ Fee Petition and Right to Share in Settlement Fund, which is to be sent to members of the Class substantially in the form attached hereto as Exhibit A.

(o) “Notice Approval Order” means the [Proposed] Order Preliminarily Certifying Class, Approving Settlement and Providing for Notice substantially in the form of Exhibit E submitted herewith.

(p) “Proof of Claim” means the Proof of Claim and Release substantially in the form attached hereto as Exhibit C.

(q) “Publication Notice” means the Summary Notice of Proposed Settlement of Class Action and Settlement Hearing for publication substantially in the form attached hereto as Exhibit B.

(r) “Recognized Claim” has the meaning specified in the Plan of Allocation described in the Notice annexed hereto as Exhibit A, or in such other Plan of Allocation as the Court approves.

(s) “Released D&T Parties” means D&T, and any and all of its respective present and former affiliates, predecessors, successors, and assigns, and each of their respective family members, heirs, executors, and administrators, and any corporate entity affiliated with them, including, but not limited to Deloitte & Touche LLP, Deloitte & Touche USA LLP, Deloitte Tax LLP, Deloitte Financial Advisory Services LLP, Deloitte Consulting LLP (successor to Deloitte Consulting Holding LLC), Deloitte Consulting (Nevada) LLC, Deloitte Consulting L.P., Deloitte Consulting (US) LLC and Deloitte Consulting (Holding Sub) LLC, and any of their past, present, and future direct or indirect parent companies, subsidiaries, subcontractors, divisions, affiliates, predecessors, successors, partners, principals, members, managers, attorneys, administrators, auditors, investment advisors, officers, directors, trusts, accountants, employees, stockholders, owners, agents, subrogees, insurers, servants, representatives, heirs, executors, administrators, personal representatives, legal representatives, transferees and assigns, and successors in interest of assigns, and any person, firm, trust, corporation, entity, officer, director or other individual or entity in which they have a controlling interest or which is related to any of them, and any and all persons natural or corporate in privity with them or acting in concert with them or any of them. The Released D&T Parties are express third-party beneficiaries of this Stipulation.



(t) “Released Gaon Parties” means Gaon and each of his family members, heirs, executors, administrators, partners, personal representatives, legal representatives, transferees and assigns, and successors in interest of assigns, and any person, firm, trust, corporation, entity, officer, director or other individual or entity in which he has a controlling interest or which is related to him, and any and all persons natural or corporate in privity with him or acting in concert with him or any of them. The Released Gaon Parties are express third-party beneficiaries of this Stipulation.

(u) “Released and Settled D&T Claims” means and includes any and all claims or causes of action, including Unknown Claims (as defined below), debts, suits, rights of action, dues, sums of money, accounts, bonds, bills, covenants, contracts, controversies, agreements, promises, judgments, variances, executions, obligations, demands, rights, liabilities, damages, losses, fees, and costs of any kind, nature and/or description whatsoever, matured or unmatured, liquidated or unliquidated, accrued or unaccrued, known or unknown, suspected or unsuspected, contingent or non-contingent, whether or not asserted, threatened, alleged or litigated, at law, equity or otherwise, including, without limitation, claims for contribution or indemnification, or for costs, expenses (including, without limitation, amounts paid in settlement) and attorneys’ fees, claims for negligence, fraud, breach of fiduciary duty, or violations of any federal, state or local statutes, common law, rules or regulations, that now exist or heretofore existed, that have been or could have been asserted by Lead Plaintiffs or any member of the Class, now or in the future, against D&T, and/or the Released D&T Parties that relate to, or that are in any way based upon or arise from or are in any way connected with the purchase of Datatec common stock during the Class Period and the facts, transactions, events,

occurrences, acts, disclosures, statements, omissions or failures to act that were alleged in the Action.

(v) “Released and Settled Gaon Claims” means and includes any and all claims or causes of action, including Unknown Claims (as defined below), debts, suits, rights of action, dues, sums of money, accounts, bonds, bills, covenants, contracts, controversies, agreements, promises, judgments, variances, executions, obligations, demands, rights, liabilities, damages, losses, fees, and costs of any kind, nature and/or description whatsoever, matured or unmatured, liquidated or unliquidated, accrued or unaccrued, known or unknown, suspected or unsuspected, contingent or non-contingent, whether or not asserted, threatened, alleged or litigated, at law, equity or otherwise, including, without limitation, claims for contribution or indemnification, or for costs, expenses (including, without limitation, amounts paid in settlement) and attorneys’ fees, claims for negligence, fraud, breach of fiduciary duty, or violations of any federal, state or local statutes, common law, rules or regulations, that now exist or heretofore existed, that have been or could have been asserted by Lead Plaintiffs or any member of the Class, now or in the future, against Gaon and/or the Released Gaon Parties that relate to, or that are in any way based upon or arise from or are in any way connected with the purchase of Datatec common stock during the Class Period and the facts, transactions, events, occurrences, acts, disclosures, statements, omissions or failures to act that were alleged in the Action.

(w) “Settlement” means the settlement contemplated by this Stipulation.

(x) “Unknown Claims” means any and all Released and Settled D&T Claims and/or Released and Settled Gaon Claims that Lead Plaintiffs or any Class Member do

not know or suspect to exist in his, her or its favor at the time of the release of D&T, the Released D&T Parties, Gaon and/or the Released Gaon Parties, and any of D&T's and Gaon's Settled Claims which D&T and/or Gaon does or do not know or suspect to exist in their favor, which if known, might have affected their decision(s) with respect to the Settlement. With respect to any and all Released and Settled D&T Claims and Released and Settled Gaon Claims, and D&T's and Gaon's Settled Claims, the parties stipulate and agree that upon the Effective Date, Lead Plaintiffs, D&T, and Gaon shall expressly, and each Class Member shall be deemed to have, and by operation of the Final Judgment and Order of Dismissal shall have, expressly waived any and all provisions, rights and benefits conferred by any law of any state or territory of the United States, or principle of common law, which is similar, comparable, or equivalent to Cal. Civ. Code § 1542, which provides:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM OR HER MUST HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR.

Lead Plaintiffs, D&T, and Gaon acknowledge, and Class Members by operation of law shall be deemed to have acknowledged, that the inclusion of "Unknown Claims" in the definition of Released and Settled D&T Claims, Released and Settled Gaon Claims, D&T's and Gaon's Settled Claims was separately bargained for and was a key element of the Settlement.

#### **SCOPE AND EFFECT OF SETTLEMENT**

2. The obligations incurred pursuant to this Stipulation shall be in full and final disposition of the Action as against D&T, the Released D&T Parties, Gaon and/or the Released Gaon Parties, any and all Released and Settled D&T Claims as against D&T and/or the

Released D&T Parties, and any and all Released and Settled Gaon Claims as against Gaon and/or the Released Gaon Parties and any and all of D&T's and Gaon's Settled Claims as against Lead Plaintiffs, all Class Members, and their attorneys.

3. (a) Pursuant to the Final Judgment and Order of Dismissal, upon the Effective Date of this Settlement, Lead Plaintiffs and all Class Members on behalf of themselves, their heirs, executors, administrators, successors and assigns shall, with respect to each and every Released and Settled D&T Claim, release and forever discharge, and shall forever be enjoined from prosecuting, any Released and Settled D&T Claims against D&T and/or the Released D&T Parties, whether or not Lead Plaintiffs and Class Members have executed and delivered a Proof of Claim, participated in the Settlement, filed an objection to the Settlement, the Proposed Plan of Allocation, or any application by Lead Plaintiffs' Counsel for an award of Attorneys' Fees and Expenses, and whether or not the claims of such Class Members have been approved or allowed. No Lead Plaintiff or Class Member shall encourage, solicit, initiate, institute, commence, continue, file or otherwise prosecute, whether directly or indirectly, file or otherwise prosecute, whether directly or indirectly, or through a third party, any actions, lawsuit, cause of action, claim, demand, or legal proceedings for or arising out of, relating to, or that are in any way based upon or arise from or are in any way connected with the purchase of Datatec common stock during the Class Period and the facts, transactions, events, occurrences, acts, disclosures, statements, omissions or failures to act that were alleged in the Action. Nothing contained herein shall, however, bar any action or claim to enforce the terms of this Stipulation or the Final Judgment and Order of Dismissal.

(b) Pursuant to the Final Judgment and Order of Dismissal, upon the Effective Date of this Settlement, Lead Plaintiffs and all Class Members on behalf of themselves, their

heirs, executors, administrators, successors and assigns shall, with respect to each and every Released and Settled Gaon Claim, release and forever discharge, and shall forever be enjoined from prosecuting, any Released and Settled Gaon Claims against Gaon and/or the Released Gaon Parties, whether or not Lead Plaintiffs and Class Members have executed and delivered a Proof of Claim, participated in the Settlement, filed an objection to the Settlement, the Proposed Plan of Allocation, or any application by Lead Plaintiffs' Counsel for an award of Attorneys' Fees and Expenses, and whether or not the claims of such Class Members have been approved or allowed. No Lead Plaintiff or Class Member shall encourage, solicit, initiate, institute, commence, continue, file or otherwise prosecute, whether directly or indirectly, file or otherwise prosecute, whether directly or indirectly, or through a third party, any actions, lawsuit, cause of action, claim, demand, or legal proceedings for or arising out of, relating to, or that are in any way based upon or arise from or are in any way connected with the purchase of Datatec common stock during the Class Period and the facts, transactions, events, occurrences, acts, disclosures, statements, omissions or failures to act that were alleged in the Action. Nothing contained herein shall, however, bar any action or claim to enforce the terms of this Stipulation or the Final Judgment and Order of Dismissal.

(c) Pursuant to the Final Judgment and Order of Dismissal, upon the Effective Date of this Settlement, D&T and Gaon shall release and forever discharge each and every of one of D&T's and Gaon's Settled Claims, and shall forever be enjoined from prosecuting D&T's and Gaon's Settled Claims as against Lead Plaintiffs, Class Members and their attorneys. Nothing contained herein shall, however, bar any action or claim to enforce the terms of this Stipulation or the Final Judgment and Order of Dismissal.

### **THE SETTLEMENT CONSIDERATION**

4. (a) As consideration for the release of the Released and Settled D&T Claims, D&T shall cause to be paid into the Escrow Account for the benefit of Lead Plaintiffs and the Class, \$725,000 (seven hundred twenty-five thousand dollars), and as consideration for the release of the Released and Settled Gaon Claims, Gaon shall cause to be paid into the Escrow Account for the benefit of Lead Plaintiffs and the Class, \$25,000 (twenty-five thousand dollars) (the sum of which, \$750,000, is the “Settlement Fund”), within 10 business days following the date that this Stipulation and Agreement of Settlement receives preliminary approval by the Court. In no event shall D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties be required to pay any amounts, other than specified in this paragraph, including without limitation, payment to the Class Members of their attorneys’ fees or reimbursement of any other expenses.

(b) The Settlement Fund and any interest earned thereon shall be the “Gross Settlement Fund.”

### **ADMINISTRATION**

5. The Claims Administrator shall administer the Settlement under Lead Plaintiffs’ Counsel’s supervision and subject to the jurisdiction of the Court. Except as expressly stated herein, D&T and Gaon shall have no responsibility for the administration of the Settlement and shall have no liability to the Lead Plaintiffs, Class Members, or Lead Plaintiffs’ Counsel in connection with such administration. D&T, D&T’s Counsel, Gaon, and Gaon’s Counsel shall cooperate in the administration of the Settlement to the extent reasonably necessary to effectuate its terms. The administration of the Settlement is defined as, the investment, allocation, and distribution of the Gross Settlement Fund, the determination, calculation, processing, or payment of claims, the review and approval or rejection of Proofs of

Claim, the Plan of Allocation, and the determination, payment, or withholding of taxes or any loss incurred in connection therewith, and no person or entity, including but not limited to, the Lead Plaintiffs, Class Members, and Lead Plaintiffs' Counsel, shall have any claims against D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties in connection therewith. Lead Plaintiffs' Counsel and the Claims Administrator shall cooperate to the extent reasonably necessary, including, but not limited to, providing information obtained by the Claims Administrator, to facilitate D&T's compliance with notification obligations under the Class Action Fairness Act. This provision shall not be construed as an assumption of reporting duties or any other obligations under the Class Action Fairness Act by Lead Plaintiffs, Lead Plaintiffs' Counsel, or the Claims Administrator.

(a) The Gross Settlement Fund, net of any Taxes (as defined below) on the income thereof, shall be used first to pay (i) the notice and administration costs referred to in ¶ 6 hereof, (ii) the attorneys' fee and expense award referred to in ¶ 7 hereof, and (iii) the remaining administration expenses referred to in ¶ 9 hereof. The balance of the Gross Settlement Fund after the above payments shall be the "Net Settlement Fund," which shall be distributed to the Authorized Claimants as provided in ¶ 10 hereof. Any sums required to be held in escrow hereunder shall be held by Escrow Agent for the Gross Settlement Fund. Lead Plaintiffs' Counsel shall be signatories to the escrow account. All funds held by the Escrow Agent shall be deemed to be in the custody of the Court and shall remain subject to the jurisdiction of the Court until such time as the funds shall be distributed or returned to the person(s) paying the same pursuant to this Stipulation and/or further order of the Court. The Escrow Agent shall invest any funds in excess of \$100,000 in short term United States Agency or Treasury Securities (or a mutual fund invested solely in such instruments), and shall collect and reinvest all interest

accrued thereon. Any funds held in escrow in an amount of less than \$100,000 may be held in an interest bearing bank account insured by the FDIC. The Escrow Agent shall bear all risks related to the investment of the Gross Settlement Fund. D&T and Gaon shall not bear any risk or have any liability for losses related to the investment of the Gross Settlement Fund. The Escrow Agent shall not disburse the contents of the Escrow Account except as provided in the Stipulation in ¶ 10, and any other paragraphs mentioned therein or an Order of the Court. The parties hereto agree that the Settlement Fund is intended to be a Qualified Settlement Fund within the meaning of Treasury Regulation § 1.468B-1 and that the Escrow Agent, as administrator of the Settlement Fund within the meaning of Treasury Regulation § 1.468B-2(k)(3), shall be responsible for filing tax returns for the Settlement Fund and paying from the Settlement Fund any Taxes owed with respect to the Settlement Fund. D&T's Counsel and Gaon's Counsel agree, if requested, to provide promptly to the Escrow Agent the statement described in Treasury Regulation § 1.468B-3(e). Lead Plaintiffs' Counsel and the Claims Administrator shall be responsible for any necessary withholding and reporting tax obligations if or as required by law, including but not limited to counsel for the Lead Plaintiffs' Counsel and the Claims Administrator providing their respective tax identification numbers and addresses to D&T and Gaon prior to payment of the Settlement Fund.

(b) All (i) taxes on the income of the Gross Settlement Fund and (ii) expenses and costs incurred in connection with the taxation of the Gross Settlement Fund (including, without limitation, expenses of tax attorneys and accountants) (collectively "Taxes") shall be paid out of the Gross Settlement Fund, shall be considered to be a cost of administration of the Settlement, and shall be timely paid by the Escrow Agent without prior Order of the Court. Lead Plaintiffs' Counsel shall be responsible for filing tax returns for the Gross Settlement Fund



and paying from the Gross Settlement Fund any Taxes owed with respect to the Gross Settlement Fund. Lead Plaintiffs' Counsel shall indemnify and hold harmless D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties, D&T's Counsel, and Gaon's Counsel for any liability for any Taxes. The Escrow Agent shall inform D&T or D&T's Counsel, and Gaon or Gaon's Counsel, of such tax payments.

6. Lead Plaintiffs' Counsel may expend from the Gross Settlement Fund, without further approval from D&T, Gaon, or the Court, up to the sum of \$75,000 to pay the reasonable costs and expenses associated with the costs of identifying members of the Class, the costs of publication, printing and mailing the Notice, reimbursements to nominee owners for forwarding notice to their beneficial owners, and the administrative expenses incurred and fees charged by the Claims Administrator in connection with providing notice and processing the submitted claims.

#### **ATTORNEYS' FEES AND EXPENSES**

7. Lead Plaintiffs' Counsel will apply to the Court, on notice to D&T's Counsel and Gaon's Counsel, for an award from the Gross Settlement Fund of attorneys' fees of up to 30% of the Gross Settlement Fund and reimbursement of expenses, plus interest at the same rate earned on the Settlement Fund. Such attorneys' fees, expenses, and interest as are awarded by the Court shall be payable from the Gross Settlement Fund to Lead Plaintiffs' Counsel immediately upon award, notwithstanding the existence of any timely filed objections thereto, or potential for appeal therefrom, or collateral attack on the Settlement or any part thereof, subject to Lead Plaintiffs' Counsel's obligation to make appropriate refunds or repayments to the Gross Settlement Fund, plus accrued interest at the same net rate as is earned by the Gross Settlement Fund, if and when, as a result of any appeal and/or further proceedings on remand, or successful collateral attack, the fee or cost award is reduced or reversed. Fees and

expenses, as awarded by the Court, will be allocated among Lead Plaintiffs' Counsel and other plaintiffs' counsel in a fashion which, in the sole opinion of Lead Plaintiffs' Counsel, fairly compensates Plaintiffs' Counsel for their respective contributions to the prosecution of and results obtained in the Action. The procedures for the allowance or disallowance by the Court of any application by Lead Plaintiffs' Counsel for attorneys' fees and expenses to be paid out of the Gross Settlement Fund, are not part of the Settlement and are to be considered by the Court separately from the Court's consideration of the fairness, reasonableness and adequacy of the Settlement, and any order or proceedings relating to any application for attorneys' fees or expenses, or any appeal from any order relating thereto or reversal or modification thereof, shall not operate to terminate or cancel the Stipulation or the Settlement or affect or delay the finality of the Final Judgment and Order of Dismissal approving the Stipulation and the Settlement.

8. D&T and Gaon take no position with respect to any fee application by Lead Plaintiffs' Counsel and shall have no responsibility with respect to the distribution of any award of attorneys' fees.

#### **ADMINISTRATION AND DISTRIBUTION**

9. Lead Plaintiffs' Counsel will apply to the Court for an order (the "Class Distribution Order") approving the Claims Administrator's administrative determinations concerning the acceptance and rejection of the claims submitted in compliance herewith and approving any fees and expenses not previously applied for, including the fees and expenses of the Claims Administrator, and, if the Effective Date has occurred, directing payment of the Net Settlement Fund to Authorized Claimants.

10. The Net Settlement Fund shall be distributed by the Claims Administrator as soon as practicable after the Effective Date and after: (i) all matters concerning attorneys' fees, costs, and disbursements have been resolved by the Court, all appeals therefrom have been

resolved or the time therefor has expired; and (ii) all Administration Costs including taxes have been paid; provided, however, that no distribution may be made in the event that either the Claims Administrator or Lead Plaintiffs' Counsel has been made aware of any unresolved dispute with any taxing authority concerning the amount of taxes due from the Gross Settlement Fund, until such dispute is fully and finally resolved.

a) On the Effective Date, any balance (including interest) then remaining in the Notice and Administration Fund, less expenses incurred but not yet paid, may be transferred by the Escrow Agent to, and deposited and credited as part of, the Gross Settlement Fund.

b) Subject to further order and/or directions as may be made by the Court, the Escrow Agent is authorized to execute such transactions on behalf of the Class as are consistent with the terms of the Stipulation.

c) The Escrow Agent shall not disburse the Settlement Fund except as provided for in the Stipulation, or by an order of the Court, or with the written authorization of Lead Plaintiffs' Counsel.

d) Lead Plaintiffs' Counsel shall have the authority to provide instructions to the Escrow Agent to effectuate distribution of the Net Settlement Fund in accordance with any order of attorneys' fees.

e) All funds held by the Escrow Agent shall be deemed and considered to be in *custodia legis* of the Court, and shall remain subject to the jurisdiction of the Court, until such time as such funds shall be distributed or returned to the parties who deposited such funds, in accordance with the terms of this Stipulation and/or further order(s) of the Court.

## DISTRIBUTION TO AUTHORIZED CLAIMANTS

11. The Claims Administrator shall determine each Authorized Claimant's *pro rata* share of the Net Settlement Fund based upon each Authorized Claimant's Recognized Claim as defined in the Plan of Allocation described in the Notice annexed hereto as Exhibit A, or in such other Plan of Allocation as the Court approves.

12. The Plan of Allocation proposed in the Notice is not a necessary term of this Stipulation and it is not a condition of this Stipulation that this or any particular Plan of Allocation be approved. The Plan of Allocation shall be determined solely by Lead Plaintiffs' Counsel, subject to approval by the Court. Neither D&T nor Gaon shall have any involvement in determining the Plan of Allocation. Reversal of any plan of allocation approved by the Court shall not constitute grounds for terminating the Settlement, shall not act to terminate the Settlement, and shall have no impact on the releases granted herein to D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties.

13. Each Authorized Claimant shall be allocated a *pro rata* share of the Net Settlement Fund based on his or her Recognized Claim compared to the total Recognized Claims of all accepted claimants. This is not a claims-made settlement. Neither D&T nor Gaon shall be entitled to return of any of the settlement monies upon the Effective Date. Neither D&T nor Gaon shall have any involvement in reviewing or challenging claims.

14. Any Class Member may exclude himself, herself, or itself from the Class by submitting to the Claims Administrator a request for exclusion ("Request for Exclusion") that complies with the requirements, including the deadline for submission, set forth in the Notice and the Notice Approval Order. Any Class Member who submits a valid and timely Request for Exclusion shall have no rights under the Stipulation, shall not share in the distribution of the Net

Settlement Fund, and shall not be bound by the Stipulation or the Final Judgment and Order of Dismissal.

**DETERMINATION OF AUTHORIZED CLAIMANTS**

15. Any Class Member who does not submit a valid Proof of Claim, and who has not excluded himself, herself, or itself from the Class by submitting a valid Request for Exclusion as specified in ¶ 14 above, will not be entitled to receive any of the proceeds from the Net Settlement Fund, but will otherwise be bound by all of the terms of this Stipulation and the Settlement, including the terms of the Final Judgment and Order of Dismissal to be entered in the Action and the releases provided for in such Final Judgment and Order of Dismissal and herein, and will be barred from bringing any action against D&T and/or the Released D&T Parties concerning the Released and Settled D&T Claims, and against Gaon and/or the Released Gaon Parties concerning the Released and Settled Gaon Claims.

16. Lead Plaintiffs' Counsel shall be responsible for supervising the administration of the Settlement and disbursement of the Net Settlement Fund by the Claims Administrator. Except for their obligation to cause the Settlement Fund to be paid and to cooperate in the administration of the Settlement to the extent reasonably necessary to effectuate its terms, D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties shall have no liability, obligation or responsibility for the administration of the Settlement or disbursement of the Net Settlement Fund. Lead Plaintiffs' Counsel shall have the right, but not the obligation, to waive what it deems to be formal or technical defects in any Proofs of Claim and Release submitted in the interests of achieving substantial justice.

17. For purposes of determining the extent, if any, to which a Class Member shall be entitled to be treated as an Authorized Claimant, the following conditions shall apply:

(a) Each Class Member shall be required to submit a Proof of Claim (see attached Exhibit C), supported by such documents as are designated therein, including proof of the claimant's transactions in Datatec common stock, or such other documents or proof as the Claims Administrator, subject to Lead Plaintiffs' Counsel's supervision, in its discretion, may deem acceptable;

(b) All Proofs of Claim and Release must be submitted by the date specified in the Notice unless such period is extended by Order of the Court. Any Class Member who fails to submit a Proof of Claim and Release by such date shall be forever barred from receiving any payment pursuant to this Stipulation (unless, by Order of the Court, a later submitted Proof of Claim and Release by such Class Member is approved), but shall in all other respects be bound by all of the terms of this Stipulation and the Settlement including the terms of the Final Judgment and Order of Dismissal to be entered in the Action and the releases provided for in such Final Judgment and Order of Dismissal and herein, and will be barred from bringing any action against D&T and/or the Released D&T Parties concerning the Released and Settled D&T Claims, and against Gaon and/or the Released Gaon Parties concerning the Released and Settled Gaon Claims. Provided that it is received before the motion for the Class Distribution Order is filed, a Proof of Claim and Release shall be deemed to have been submitted when posted, if received with a postmark indicated on the envelope and if mailed by first-class mail and addressed in accordance with the instructions thereon. In all other cases, the Proof of Claim and Release shall be deemed to have been submitted when actually received by the Claims Administrator;

(c) Each Proof of Claim and Release shall be submitted to and reviewed by the Claims Administrator, under the supervision of Lead Plaintiffs' Counsel, who

shall determine in accordance with this Stipulation the extent, if any, to which each claim shall be allowed, subject to review by the Court pursuant to subparagraph (e) below;

(d) Proofs of Claim and Release that do not meet the submission requirements may be rejected. Prior to rejection of a Proof of Claim and Release, the Claims Administrator shall communicate with the Claimant in order to remedy the curable deficiencies in the Proof of Claims and Release submitted. The Claims Administrator, under the supervision of Lead Plaintiffs' Counsel, shall notify, in a timely fashion and in writing, all Claimants whose Proofs of Claim and Release they propose to reject in whole or in part, setting forth the reasons therefore, and shall indicate in such notice that the Claimant whose claim is to be rejected has the right to a review by the Court if the Claimant so desires and complies with the requirements of subparagraph (e) below;

(e) If any Claimant whose claim has been rejected in whole or in part desires to contest such rejection, the Claimant must, within sixty (60) days after the date of mailing of the notice required in subparagraph (d) above, serve upon the Claims Administrator a notice and statement of reasons indicating the Claimant's grounds for contesting the rejection along with any supporting documentation, and requesting a review thereof by the Court. If a dispute concerning a claim cannot be otherwise resolved, Lead Plaintiffs' Counsel shall thereafter present the request for review to the Court; and

(f) The administrative determinations of the Claims Administrator accepting and rejecting claims shall be presented to the Court for approval.

18. Each Claimant shall be deemed to have submitted to the jurisdiction of the Court with respect to the Claimant's claim, and the claim will be subject to investigation and discovery under the Federal Rules of Civil Procedure, provided that such investigation and

discovery shall be limited to that Claimant's status as a Class Member and the validity and amount of the Claimant's claim. No discovery shall be allowed on the merits of the Action or the Settlement in connection with processing of the Proofs of Claim.

19. Payment pursuant to this Stipulation shall be deemed final and conclusive against all Class Members. All Class Members whose claims are not approved by the Court shall be barred from participating in distributions from the Net Settlement Fund, but otherwise shall be bound by all of the terms of this Stipulation and the Settlement, including the terms of the Final Judgment and Order of Dismissal to be entered in the Action and the releases provided for in the Final Judgment and Order of Dismissal and herein, and will be barred from bringing any action against D&T and/or the Released D&T Parties concerning the Released and Settled D&T Claims, and against Gaon and/or the Released Gaon Parties concerning the Released and Settled Gaon Claims whether or not such Class Member has filed an objection to the Settlement, the proposed Plan of Allocation, or any application by any of the Lead Plaintiffs' Counsel for an award of attorney's fees and expenses.

20. Lead Plaintiffs and any and all Class Members shall be bound by all the terms of this Stipulation including the terms of the Final Judgment and Order of Dismissal entered in the Action and the releases provided for herein, and will be barred from bringing any action against D&T and/or the Released D&T Parties concerning the Released and Settled D&T Claims, and against Gaon and/or the Released Gaon Parties concerning the Released and Settled Gaon Claims whether or not Lead Plaintiffs or Class Members participated in the Net Settlement Fund, and whether or not the claims of Lead Plaintiffs or such Class Members have been approved or allowed.



21. All proceedings with respect to the administration, processing and determination of claims described by ¶ 17 of this Stipulation and the determination of all controversies relating thereto, including disputed questions of law and fact with respect to the validity of claims, shall be subject to the jurisdiction of the Court.

22. The Net Settlement Fund shall be distributed to Authorized Claimants by the Claims Administrator only after the Effective Date and after: (i) all Claims have been processed, and all Claimants whose Claims have been rejected or disallowed, in whole or in part, have been notified and provided the opportunity to be heard concerning such rejection or disallowance; (ii) all objections with respect to all rejected or disallowed claims have been resolved by the Court, and all appeals therefrom have been resolved or the time therefore has expired; (iii) all matters with respect to attorneys' fees, costs, and disbursements have been resolved by the Court, all appeals therefrom have been resolved or the time therefore has expired; and (iv) all costs of administration and Taxes on the Settlement Fund have been paid.

#### **TERMS OF NOTICE APPROVAL ORDER**

23. Promptly after this Stipulation has been fully executed, Lead Plaintiffs' Counsel, D&T's Counsel, and Gaon's Counsel jointly shall apply to the Court for entry of the Notice Approval Order, substantially in the form in the accompanying Exhibit E.

#### **FINAL JUDGMENT AND ORDER OF DISMISSAL**

24. If the Settlement contemplated by this Stipulation is approved by the Court, counsel for the parties shall request that the Court enter a Final Judgment and Order of Dismissal substantially in the form annexed hereto as Exhibit D.

#### **EFFECTIVE DATE OF SETTLEMENT, WAIVER OR TERMINATION**

25. The Effective Date of Settlement shall be the date when all of the following have occurred:

(a) final approval by the Court of the Settlement, following notice to the Class and a hearing, as prescribed by Rule 23 of the Federal Rules of Civil Procedure; and

(b) entry by the Court of a Final Judgment and Order of Dismissal, in all material respects in the form set forth in Exhibit D annexed hereto, and the expiration of any time for appeal or review of such Final Judgment and Order of Dismissal, or, if any appeal is filed and not dismissed, after such Final Judgment and Order of Dismissal is upheld on appeal in all material respects and is no longer subject to review upon appeal or review by writ of certiorari, or, in the event that the Court enters an order and final judgment in a form other than that provided above (“Alternative Judgment”) and none of the parties hereto elect to terminate this Settlement pursuant to ¶ 27 or ¶ 29, the date that such Alternative Judgment becomes final and no longer subject to appeal or review.

26. Upon the Effective Date, any and all rights of D&T and/or Gaon to title or interest in the Settlement Fund, Gross Settlement Fund and Net Settlement Fund shall be extinguished.

27. D&T, D&T’s Counsel, Gaon, Gaon’s Counsel, or Lead Plaintiffs’ Counsel shall have the right to terminate the Settlement and this Stipulation by providing written notice of their election to do so (“Termination Notice”) to other parties hereto within thirty (30) days of:

(a) the Court’s declining to enter the Order for Preliminary Approval of Settlement in any material respect; (b) the Court’s refusal to approve this Stipulation in any material respect; (c) the Court’s declining to enter the Final Judgment and Order of Dismissal in any material respect; (d) the date upon which the Final Judgment and Order of Dismissal is modified or reversed in any material respect by the Court of Appeals or the Supreme Court; or (e) the date upon which

an Alternative Judgment is modified or reversed in any material respect by the Court of Appeals or the Supreme Court.

28. Except as otherwise provided herein, in the event the Settlement is terminated or modified or fails to become effective for any reason, then the parties to this Stipulation shall be deemed to have reverted to their respective status in the Action as of the date and time immediately prior to the execution of this Stipulation and, except as otherwise expressly provided, the parties shall proceed in all respects as if this Stipulation and any related orders had not been entered, and any portion of the Settlement Fund previously caused to be paid by D&T and/or Gaon, together with any interest earned thereon, less any Taxes due with respect to such interest income, and less costs of administration and notice actually incurred and paid or then payable from the Settlement Fund, shall be returned to D&T and/or Gaon, as appropriate. In the event that the Settlement is terminated, any orders issued in connection with the Settlement shall be treated as vacated *nunc pro tunc*.

#### **SUPPLEMENTAL AGREEMENT**

29. Lead Plaintiffs' Counsel and D&T are also executing a "Supplemental Agreement" setting forth certain conditions under which this Settlement may be terminated by D&T if potential Class Members who purchased in excess of a certain number of shares of Datatec common stock timely and validly request exclusion from the Class. In the event of a termination of this Settlement pursuant to the Supplemental Agreement, this Stipulation shall become null and void and of no further force and effect and the termination provisions set out in ¶ 28 shall apply. Notwithstanding any of the foregoing, this Stipulation shall not become null and void as a result of the election by D&T to exercise its option to withdraw from the Stipulation pursuant to the Supplemental Agreement until the conditions set forth in the Supplemental Agreement have been satisfied.

**NO ADMISSION OF WRONGDOING**

30. This Stipulation, whether or not consummated, and any proceedings taken pursuant to it:

(a) shall not be offered or received against D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties as evidence of or construed as or deemed to be evidence of any presumption, concession, or admission by D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties with respect to the truth of any fact alleged by Lead Plaintiffs and the Class or the validity of any claim that had been or could have been asserted in the Action or in any litigation, or the deficiency of any defense that has been or could have been asserted in the Action or in any litigation, or of any liability, negligence, fault, or wrongdoing of D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties;

(b) shall not be offered or received against D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties as evidence of a presumption, concession or admission of any fault, misrepresentation or omission with respect to any statement or written document received, approved or made by D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties, or against the Lead Plaintiffs or the Class as evidence of any infirmity in the claims of Lead Plaintiffs and the Class;

(c) shall not be offered or received against D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties or against the Lead Plaintiffs or the Class as evidence of a presumption, concession or admission with respect to any liability, negligence, fault or wrongdoing, or in any way referred to for any other reason as against any of the parties to this Stipulation, in any other civil, criminal or administrative action or proceeding, other than such proceedings as may be necessary to effectuate the provisions of this Stipulation, provided however, that D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties may

refer to this Stipulation to effectuate the liability protection granted to D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties hereunder, including, without limitation, to support a defense or counterclaim, in any action brought against D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties, based on principles of res judicata, collateral estoppel, release, judgment, bar or reduction, or any other theory of claim preclusion or issue preclusion or similar defense or counterclaim;

(d) shall not be construed against D&T, the Released D&T Parties, Gaon, and/or the Released Gaon Parties or Lead Plaintiffs or the Class as an admission or concession that the consideration to be given hereunder represents the amount that could be or would have been recovered after trial; and

(e) shall not be construed as or received in evidence as an admission, concession or presumption against Lead Plaintiffs or the Class or any of them that any of their claims are without merit or that damages recoverable under the Complaint would not have exceeded the Settlement Fund.

#### **MISCELLANEOUS PROVISIONS**

31. All of the exhibits attached hereto and submitted herewith are hereby incorporated by reference as though fully set forth herein.

32. If a case is commenced in respect of D&T or Gaon (or any insurer contributing funds to the Settlement Fund on behalf of D&T or Gaon) under Title 11 of the United States Code (Bankruptcy), or a trustee, receiver or conservator is appointed under any similar law, and in the event of the entry of a final order of a court of competent jurisdiction determining the transfer of money to the Gross Settlement Fund or any portion thereof by or on behalf of D&T or Gaon to be a preference, voidable transfer, fraudulent transfer or similar transaction and any portion thereof is required to be returned, and such amount is not promptly

deposited to the Gross Settlement Fund by others, then, at the election of Lead Plaintiffs' Counsel, the parties shall jointly move the Court to vacate and set aside the releases given and Final Judgment and Order of Dismissal entered in favor of D&T or Gaon, as appropriate, pursuant to this Stipulation, which releases and Final Judgment and Order of Dismissal shall be null and void, and the appropriate parties shall be restored to their respective positions in the litigation as of the date a day prior to the date of this Stipulation and the cash amounts in the Gross Settlement Fund shall be returned as provided in ¶ 28 above, provided however that to the extent funds have been distributed from the Gross Settlement Fund, the recipients of those funds shall continue to be bound by all of the terms of this Stipulation and the Settlement, including the terms of the Final Judgment and Order of Dismissal to be entered in the Action and the releases provided for in such Final Judgment and Order of Dismissal and herein.

33. Lead Plaintiffs and Gaon acknowledge that Gaon provided to Lead Plaintiffs' Counsel certain confidential financial information relating to Gaon's financial condition ("CFI") to be utilized in connection with settlement discussions. Gaon acknowledges that the CFI constituted information upon which Lead Plaintiffs and Lead Plaintiffs' Counsel relied in evaluating the Settlement. Gaon represents and warrants that the CFI provided to Lead Plaintiffs' Counsel was materially complete and accurate and that Gaon did not intentionally omit any information necessary in order to make the produced CFI not misleading. Gaon and Lead Plaintiffs acknowledge that paragraph 33 of this Stipulation is a material provision of the Settlement, the breach of which gives Lead Plaintiffs the right, in their sole discretion, to void the release of the Released and Settled Gaon Claims and any and all agreements related solely to Gaon and/or the Released Gaon Parties set forth herein. If Lead Plaintiffs exercise their right to void the release of the Released and Settled Gaon Claims with Gaon and/or the Released Gaon

Parties, the exercise of such right shall have no impact whatsoever on the release of the Released and Settled D&T Claims with respect to D&T and/or the Released D&T Parties, and Lead Plaintiffs and Class Members shall continue to be bound by the terms of this Stipulation concerning D&T and/or the Released D&T Parties.

34. The parties to this Stipulation intend the Settlement to be a final and complete resolution of all disputes asserted or which could be asserted by the Class Members against D&T and/or the Released D&T Parties concerning the Released and Settled D&T Claims, and against Gaon and/or the Released Gaon Parties with respect to the Released and Settled Gaon Claims. Accordingly, Lead Plaintiffs, D&T, and Gaon agree not to assert in any forum that the litigation was brought by Lead Plaintiffs or defended by D&T and/or Gaon in bad faith or without a reasonable basis. The parties hereto shall assert no claims of any violation of Rule 11 of the Federal Rules of Civil Procedure relating to the prosecution or defense; however, nothing contained herein shall bar any action or claim to enforce the terms of this Stipulation or the Final Judgment and Order of Dismissal. The parties agree that the amount paid and the other terms of the Settlement were negotiated at arm's-length in good faith by the parties, and reflect a settlement that was reached voluntarily after consultation with experienced legal counsel.

35. This Stipulation may not be modified or amended, nor may any of its provisions be waived except by a writing signed by all parties hereto or their successors-in-interest.

36. The headings herein are used for the purpose of convenience only and are not meant to have legal effect.

37. The administration and consummation of the Settlement as embodied in this Stipulation shall be under the authority of the Court and the Court shall retain continuing and

exclusive jurisdiction for the purpose of entering orders providing for awards of attorneys' fees and expenses to Lead Plaintiffs' Counsel, enforcing the terms of this Stipulation, and ordering distribution of the Net Settlement Fund to Authorized Claimants.

38. The Parties to the Stipulation hereby irrevocably submit to the continuing and exclusive jurisdiction of the Court for any suit, action, proceeding or dispute arising out of or relating to this Settlement as embodied in this Stipulation or its applicability and agree that they will not oppose the designation of such suit, action, proceeding or dispute as a related case to this Action.

39. The waiver by one party of any term or condition of this Stipulation by any other party shall not be deemed a waiver of any other prior or subsequent term or condition of this Stipulation.

40. This Stipulation and its exhibits constitute the entire agreement among the parties hereto concerning the Settlement of the Action, and no representations, warranties, or inducements have been made by any party hereto concerning this Stipulation and its exhibits other than those contained and memorialized in such documents.

41. This Stipulation may be executed in one or more counterparts. All executed counterparts and each of them shall be deemed to be one and the same instrument provided that counsel for the parties to this Stipulation shall exchange among themselves original signed counterparts.

42. This Stipulation shall be binding upon, and inure to the benefit of, the successors and assigns of the parties to the Stipulation.

43. The construction, interpretation, operation, effect and validity of this Stipulation, and all documents necessary to effectuate it, shall be governed by the internal laws



of the State of New York without regard to conflicts of laws, except to the extent that federal law requires that federal law governs.

44. This Stipulation shall not be construed more strictly against one party than another merely by virtue of the fact that it, or any part of it, may have been prepared by counsel for one of the parties, it being recognized that it is the result of arm's-length negotiations between the parties and all parties have contributed substantially and materially to the preparation of this Stipulation.

45. All counsel and any other person executing this Stipulation and any of the exhibits hereto, or any related settlement documents, warrant and represent that they have the full authority to do so and that they have the authority to take appropriate action required or permitted to be taken pursuant to the Stipulation to effectuate its terms.

46. Lead Plaintiffs' Counsel, D&T's Counsel, and Gaon's Counsel agree to cooperate fully with one another in seeking Court approval of the Notice Approval Order, the Stipulation and the Settlement, and to promptly agree upon and execute all such other documentation as may be reasonably required to obtain final approval by the District Court of the Settlement.

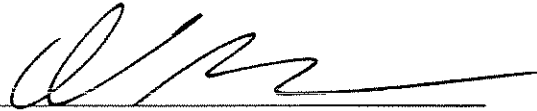
47. Lead Plaintiffs, Lead Plaintiffs' Counsel, D&T, D&T's Counsel, Gaon, and Gaon's Counsel agree not to communicate with members of the news media or otherwise make any comment in a public forum concerning this litigation except pursuant to a court order, to communicate with members of the Class or the Court or others, or as otherwise needed or required by law to effectuate the Settlement, or as agreed by the parties in writing. The Parties further agree that unless ordered by the Court, they will not publicize, disseminate, refer to, or otherwise distribute to any third party any information or documents that have obtained in

connection with this Action. Lead Plaintiffs, Lead Plaintiffs' Counsel, D&T, D&T's Counsel, Gaon, and Gaon's Counsel reserve the right to communicate with the news media or comment in response to a news media inquiry concerning this litigation. Lead Plaintiffs' Counsel agrees to remove all mention of the Action and/or Gaon from its website, www.cmht.com, following issuance of the distribution order by the Court, unless otherwise ordered by the Court.

April 16, 2007

FOR LEAD PLAINTIFFS:

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April \_\_\_\_, 2007

FOR DELOITTE & TOUCHE LLP:

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connection with this Action. Lead Plaintiffs, Lead Plaintiffs' Counsel, D&T, D&T's Counsel, Gaon, and Gaon's Counsel reserve the right to communicate with the news media or comment in response to a news media inquiry concerning this litigation. Lead Plaintiffs' Counsel agrees to remove all mention of the Action and/or Gaon from its website, www.cmht.com, following issuance of the distribution order by the Court, unless otherwise ordered by the Court.

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COHEN, MILSTEIN, HAUSFELD & TOLL, P.L.L.C.

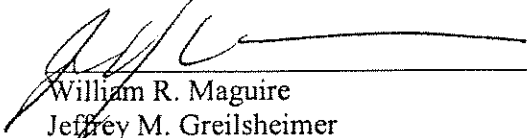
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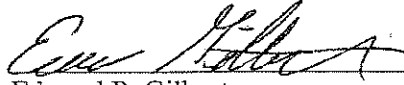
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April 16, 2007

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