
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

FORM 8-K

**CURRENT REPORT PURSUANT
TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of report (Date of earliest event reported) September 30, 2008

Mastech Holdings, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Pennsylvania

(State or Other Jurisdiction of Incorporation)

001-34099

(Commission File Number)

26-2753540

(IRS Employer Identification No.)

1000 Commerce Drive, Suite 500

(Address of Principal Executive Offices)

15275

(Zip Code)

(412) 787-2100

(Registrant's Telephone Number, Including Area Code)

N/A

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 1.01 Entry into a Material Definitive Agreement.

On September 30, 2008 (the "Distribution Date"), iGATE Corporation ("iGATE") completed the distribution to its shareholders of all of the outstanding shares of common stock of Mastech Holdings, Inc. ("Mastech", the "Company", "we" or "us") in a tax free spin-off (the "Spin-Off"). The Spin-Off was paid in the amount of one share of our common stock for every fifteen shares outstanding of iGATE common stock.

We filed a registration statement on Form 10 describing the Spin-Off with the Securities and Exchange Commission (the "SEC"). The SEC declared our registration statement effective on September 12, 2008. An information statement (the "Information Statement") regarding Mastech and the Spin-Off was sent to all holders of iGATE stock.

On September 30, 2008, we entered into certain agreements with iGATE in connection with the Spin-Off. These agreements, as described below, govern the terms of the Spin-Off and define our ongoing relationship with iGATE.

The information regarding the Mastech Holdings Inc. Stock Incentive Plan set forth in Item 5.02 of this Current Report on Form 8-K is incorporated by reference into this Item 1.01.

Separation and Distribution Agreement

We entered into a Separation and Distribution Agreement with iGATE, which sets forth our agreements with iGATE regarding the principal transactions necessary to separate us from iGATE as well as other agreements that govern certain aspects of our relationship with iGATE (including a prohibition on our usage of the word "iGATE" as part of our trade name) after the completion of the distribution.

Transfer of Assets and Assumption of Liabilities

The Separation and Distribution Agreement identifies assets transferred, liabilities assumed and contracts assigned to each of us and iGATE as part of the reorganization of iGATE, and describes when and how these transfers, assumptions and assignments will occur. In particular, the Separation and Distribution Agreement provides that, subject to the terms and conditions contained in the Separation and Distribution Agreement:

- All of the assets and liabilities (including whether accrued, contingent or otherwise) associated with the Professional Services business of iGATE will be retained by or transferred to us or one of our subsidiaries.
- All other assets and liabilities (including whether accrued, contingent or otherwise) of iGATE will be retained by or transferred to iGATE or one of its subsidiaries (other than us or one of our subsidiaries).
- Liabilities (including whether accrued, contingent or otherwise) related to, arising out of or resulting from businesses of iGATE that were previously terminated or divested will be allocated among the parties to the extent formerly owned or managed by or associated with such parties or their respective businesses.
- Each party or one of its subsidiaries will assume or retain any liabilities (including under applicable federal and state securities laws) relating to, arising out of or resulting from any registration statement or similar disclosure document that offers for sale by such party any security after the separation.

- Each party or one of its subsidiaries will assume or retain any liabilities (including under applicable federal and state securities laws) relating to, arising out of or resulting from any registration statement or similar disclosure document that offers for sale any security prior to the separation to the extent such liabilities arise out of, or result from, matters related to their respective businesses.
- iGATE will assume or retain any liability relating to, arising out of or resulting from any registration statement or similar disclosure document related to the separation (including the Form 10 and the Information Statement), but only to the extent such liability derives from a material misstatement or omission contained in the portions of the Information Statement that relate to iGATE; Mastech will assume or retain any other liability relating to, arising out of or resulting from any registration statement or similar disclosure document related to the separation (including the Form 10 and the Information Statement).
- Except as otherwise provided in the Separation and Distribution Agreement or any ancillary agreement, iGATE will be responsible for any costs or expenses incurred by us or iGATE in connection with the separation other than costs and expenses relating to legal counsel, financial advisors and accounting advisory work incurred after the separation.

The allocation of liabilities with respect to taxes is solely covered by the Tax Sharing Agreement between iGATE and Mastech, as described below. Except as may expressly be set forth in the Separation and Distribution Agreement or any ancillary agreement, all assets will be transferred on an “as is,” “where is” basis and the respective transferees will bear the economic and legal risks that any conveyance will prove to be insufficient to vest in the transferee good title, free and clear of any security interest, that any necessary consents or governmental approvals are not obtained and that any requirements of laws or judgments are not complied with.

The Distribution

In connection with the Spin-Off, each iGATE shareholder received .06667 of a share of Mastech’s common stock for every share of iGATE common stock such shareholder owned as of September 16, 2008, the record date of the Spin-Off. No fractional shares of Mastech’s common stock were distributed in the distribution. The Separation and Distribution Agreement requires the distribution agent to aggregate fractional shares of all holders into whole shares, sell the whole shares in the open market at prevailing market prices and distribute the aggregate net cash proceeds of the sales pro rata to each holder who otherwise would have been entitled to receive a fractional share in the distribution.

Releases and Indemnification

Except as otherwise provided in the Separation and Distribution Agreement or any ancillary agreement executed in connection with the Spin-Off, each party agreed to release and forever discharge the other party and its subsidiaries and affiliates from all liabilities existing or arising from any acts or events occurring or failing to occur or alleged to have occurred or to have failed to occur or any conditions existing or alleged to have existed on or before the Spin-Off.

The releases do not extend to obligations or liabilities under any agreements between the parties that remain in effect following the Spin-Off pursuant to the Separation and Distribution Agreement or any ancillary agreement.

In addition, the Separation and Distribution Agreement provides for cross-indemnities that, except as otherwise provided in the Separation and Distribution Agreement, are principally designed to place financial responsibility for the obligations and liabilities of our business with us and financial responsibility for the obligations and liabilities of iGATE's business with iGATE. Specifically, each party will, and will cause its subsidiaries and affiliates to, indemnify, defend and hold harmless the other party, its affiliates and subsidiaries and each of its officers, directors, employees and agents for any losses arising out of or otherwise in connection with:

- The liabilities each such party assumed or retained pursuant to the Separation and Distribution Agreement;
- The operation of each such party's business, whether prior to or after the distribution;
- Any breach by such party of the Separation and Distribution Agreement or ancillary agreement; and
- Indemnification with respect to taxes will be governed solely by the Tax Sharing Agreement.

Legal Matters

Except as otherwise set forth in the Separation and Distribution Agreement (or as further described below), each party to the Separation and Distribution Agreement has assumed the liability for, and control of, all pending and threatened legal matters related to its own business or assumed or retained liabilities and will indemnify the other party for any liability arising out of or resulting from such assumed legal matters. Each party to a claim will cooperate in defending any claims against the other party for events that took place prior to, on or after the date of the Spin-Off.

Insurance

Following the Spin-Off, we will be responsible for obtaining and maintaining our own insurance coverage and will no longer be an insured party under iGATE's insurance policies, except in specified circumstances as set forth in the Separation and Distribution Agreement. Insurance coverage has been obtained as of the distribution date.

Dispute Resolution

If a dispute arises with iGATE under the Separation and Distribution Agreement, the parties and such other representatives as the parties may designate will negotiate to resolve any disputes for a reasonable period of time. If the parties are unable to resolve the dispute in this manner then, unless otherwise agreed by the parties and except as otherwise set forth in the Separation and Distribution Agreement, the dispute will be resolved through binding arbitration.

The description of the material terms of the Separation and Distribution Agreement set forth under this Item 1.01 is qualified in its entirety by reference to the complete terms and conditions of the Separation and Distribution Agreement filed as Exhibit 2.1 hereto and incorporated herein by reference.

Transition Services Agreement

We have entered into a Transition Services Agreement with iGATE to provide for an orderly transition to being an independent company. Under the Transition Services Agreement, iGATE will provide us with various services, including services relating to accounting, tax compliance, telecommunications services and information technology services.

Under the Transition Services Agreement, the cost of each transition service, for the most part, is based on either a flat fee or an allocation of the incremental cost incurred by the company providing the service. We will pay a fee to iGATE for these services, which fee is generally intended to allow iGATE to recover all of its direct and indirect costs, generally without profit. However, there are certain pre-separation joint assets that have been retained by iGATE in accordance with the Separation and Distribution Agreement. The use of such assets in conjunction with services related to such assets will be permitted to Mastech for a limited time at no cost. The Transition Services Agreement was negotiated in the context of a parent-subsidary relationship and in the context of the separation of iGATE into two companies.

All services to be provided under the Transition Services Agreement will be provided for a specified period of time as set forth below:

- Coverage under iGATE Employee Benefit Plans: through December 31, 2008.

We will pay iGATE premiums for services and coverages under the plans in accordance with prior practices and internal costing rates. If the total cost of the plan exceeds the aggregate internal costing premiums, we will pay iGATE its pro rata portion of these unabsorbed premiums. Should the total cost of the plan be less than the aggregate internal costing premiums, iGATE will pay us its pro rata portion of these over-absorbed premiums. Effective January 1, 2009, all Mastech employees will convert to a Mastech sponsored benefits plan. Should for any reason iGATE continue to incur costs for Mastech employees after December 31, 2008, Mastech will reimburse iGATE for actual costs incurred.

- Apportionment of PeopleSoft and Oracle Licenses and related prepaid support fees: we and iGATE intend to secure new PeopleSoft and Oracle arrangements by March 31, 2009.

iGATE's incremental cost associated with the purchase of additional licenses prior to apportionment has been allocated between iGATE and us. This incremental charge to us has been invoiced by iGATE and paid by us.

- Access to desktop software: until 90 days after the distribution date. There will be no charge to us.
- Telecommunications services: we will use iGATE's current service agreement until its expiration and reimburse iGATE for actual cost.
- Sarbanes-Oxley compliance and financial reporting assistance: through the first anniversary of the distribution date. We will reimburse iGATE for the incremental costs of this service.

The description of the material terms of the Transition Services Agreement set forth under this Item 1.01 is qualified in its entirety by reference to the complete terms and conditions of the Transition Services Agreement filed as Exhibit 10.1 hereto and incorporated herein by reference.

Employee Matters Agreement

We have entered into an Employee Matters Agreement with iGATE. The Employee Matters Agreement allocates liabilities and responsibilities relating to employee compensation and benefit plans and programs and other related matters in connection with the separation, including the treatment of outstanding incentive awards and certain retirement and welfare benefit obligations, both in and outside of the United States. The Employee Matters Agreement also provides the manner in which outstanding iGATE stock options and restricted stock units will be treated in connection with the distribution.

The description of the material terms of the Employee Matters Agreement set forth under this Item 1.01 is qualified in its entirety by reference to the complete terms and conditions of the Employee Matters Agreement filed as Exhibit 10.2 hereto and incorporated herein by reference.

Tax Sharing Agreement

We have entered into a Tax Sharing Agreement that generally governs iGATE's and our respective rights, responsibilities and obligations after the Spin-Off with respect to taxes, including ordinary course of business taxes and taxes, if any, incurred as a result of any failure of the distribution of all of our stock to qualify as a tax-free distribution for U.S. federal income tax purposes within the meaning of Section 355 of the Internal Revenue Code of 1986, as amended. Under the Tax Sharing Agreement, we generally will be liable for, and indemnify iGATE and its subsidiaries against, taxes incurred as a result of the distribution of Mastech common stock not qualifying as tax-free for U.S. federal income tax purposes where such taxes do not result from certain actions undertaken by iGATE, any of iGATE's subsidiaries or any of iGATE's shareholders after such distribution. We will also assume liability for and indemnify iGATE and its subsidiaries against taxes attributable to us, our subsidiaries or any of our assets or operations for all tax periods. iGATE generally will be liable for and indemnify us against taxes attributable to iGATE, its subsidiaries or any of its assets or operations for all tax periods other than taxes arising as a result of the Spin-Off or related transactions that are described above as payable by us. In addition, to the extent certain taxes pertaining to a period prior to the separation are not specifically attributable to us or iGATE, both Mastech and iGATE will be responsible for a share of such pre-separation taxes based upon our relative profits before taxes for the relevant period.

The description of the material terms of the Tax Sharing Agreement set forth under this Item 1.01 is qualified in its entirety by reference to the complete terms and conditions of the Tax Sharing Agreement filed as Exhibit 10.3 hereto and incorporated herein by reference.

Item 5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers.

Election of Directors

The following directors were elected to Mastech's Board of Directors, conditioned upon the effectiveness of Mastech's registration statement on Form 10, at a special meeting of the boards of directors of iGATE and Mastech, at which iGATE also acted as sole shareholder of Mastech.

Ashok Trivedi was elected to serve on the Company's board of directors as a Class II director, with an initial term expiring in 2010. Mr. Trivedi will serve as Co-Chairman of the Mastech board of directors.

Sunil Wadhvani was elected to serve on the Company's board of directors as a Class I director, with an initial term expiring in 2009. Mr. Wadhvani will serve as Co-Chairman of the Mastech board of directors.

Steven Shangold was elected to serve on the Company's board of directors as a Class III director, with an initial term expiring in 2011.

John Ausura was elected to serve on the Company's board of directors as a Class III director, with an initial term expiring in 2011. Mr. Ausura will serve on the Company's Audit Committee as Chairman, as well as on the Compensation Committee.

Brenda Rhodes was elected to serve on the Company's board of directors as a Class III director, with an initial term expiring in 2011. Ms. Rhodes will serve on the Company's Compensation Committee as Chairman, as well as on the Audit Committee and the Nominating and Corporate Governance Committee.

D. Kevin Horner was elected to serve on the Company's board of directors as a Class II director, with an initial term expiring in 2010. Mr. Horner will serve on the Company's Nominating and Corporate Governance Committee as Chairman, as well as on the Compensation Committee.

Gerhard Watzinger was elected to serve on the Company's board of directors as a Class I director, with an initial term expiring in 2009. Mr. Watzinger will serve on the Company's Audit and Nominating and Corporate Governance Committees.

Information regarding the background of our directors and executive officers is included in the Information Statement under the caption "Management."

Stock Incentive Plan

The Mastech Holdings, Inc. Stock Incentive Plan (the "Plan"), effective as of September 30, 2008, was adopted to serve the following purposes: (i) to advance the interests of Mastech by attracting and retaining high caliber employees and other key individuals, (ii) to align the interests of Mastech's stockholders and recipients of awards under the Plan by increasing the proprietary interest of such recipients in Mastech's growth and success and (iii) to motivate award recipients to act in the long-term best interests of Mastech and its stockholders.

Shares Available

800,000 shares of our common stock may be subject to awards under the Plan, subject to adjustment in the event of a stock split, stock dividend, recapitalization, reorganization, merger, consolidation, combination, exchange of shares, liquidation, spin-off or other similar event.

Eligibility

All employees of Mastech, its subsidiaries and their respective affiliates and other individuals who perform services for Mastech, a subsidiary of Mastech or any of our respective affiliates will be eligible to receive awards. Our Compensation Committee will have discretion to select participants and determine the form, amount and timing of each award to such persons, the exercise price or base price associated with the award, the time and conditions of exercise or settlement of the award and all other terms and conditions of an award.

Forms of Awards

Awards under the Plan may include one or more of the following types: (i) stock options (both nonqualified and incentive stock options), (ii) stock appreciation rights ("SARs"), (iii) restricted stock awards, (iv) stock awards and (v) performance share awards.

Options are rights to purchase a specified number of shares of our common stock at a price fixed by our Compensation Committee. In the case of purchased stock options, a specified number of nonqualified stock options are offered for grant to selected participants in exchange for a purchase price that is payable at the time of grant. Options generally expire no later than ten years after the date of grant. Options will become exercisable at such time and in such installments as our Compensation Committee will determine. Payment of the option price (sometimes called the exercise price or strike price) must be made in full at the time of exercise in such form as our Compensation Committee shall determine. Payment methods will include cash, the exchange of shares already owned, broker-cashless exercise, or a combination of cash and exchange of shares. Incentive stock options may not be granted to any person who is not an employee of Mastech or any parent or subsidiary, as defined in section 424 of the Internal Revenue Code. All incentive stock options must be granted within ten years of the date the Plan is approved by our Compensation Committee.

A SAR entitles the holder to receive, upon exercise, an amount equal to the positive difference between the fair market value of one share of common stock on the date the SAR is exercised and the exercise price, multiplied by the number of shares of common stock with respect to which the SAR is exercised. The Compensation Committee will have the power to determine whether the amount to be paid upon exercise of a SAR will be paid in cash, common stock (including restricted stock) or a combination of cash and common stock.

Restricted stock awards provide for a specified number of shares of common stock subject to a restriction against transfer during a period of time or until performance measures are satisfied, as established by our Compensation Committee. Unless otherwise set forth in the agreement relating to a restricted stock award, the holder has all rights as a stockholder, including voting rights, the right to receive dividends and the right to participate in any capital adjustment applicable to all holders of common stock.

Stock awards are shares of our common stock which are vested at the time of grant and are not subject to a restriction period or performance measures.

Performance share awards are awards whose final value, if any, is determined by the degree to which specified performance measures have been achieved during a performance period set by our Compensation Committee. Performance measures that may be used include one or more of the following: the attainment by a share of common stock of a specified value within or for a specified period of time, earnings per share, earnings before interest expense and taxes, return to stockholders (including dividends), return on equity, earnings, revenues, market share, cash flow or cost reduction goals, operating profit, pretax return on total capital, economic value added or any combination of the foregoing. Such criteria and objectives may relate to results obtained by the individual, Mastech, a subsidiary, or an affiliate, or any business unit or division thereof, or may relate to results obtained relative to a specific industry or a specific index. Payment may be made in the form of cash, common stock, restricted stock, restricted stock units or a combination thereof, as specified by our Compensation Committee.

Termination of Employment

The effect of a participant's termination of employment on his or her award depends on the reason for such termination. For stock options and SARs, unless otherwise specified in the agreement, termination of employment due to disability or retirement will result in the options already vested becoming exercisable for a period of one year from the date employment terminates or, if earlier, the date on which the option or SAR expires; termination of employment unless due to disability, retirement or for cause will result in the option or SAR being exercisable, to the extent vested on the date employment terminates, for a period of three months thereafter or, if earlier, the date on which the option or SAR expires; termination of employment for cause will result in the option or SAR ceasing to exist.

Maximum Award

To the extent necessary for an award to be qualified performance-based compensation under section 162(m) of the Internal Revenue Code, the maximum aggregate number of shares of common stock with respect to which stock options, SARs, restricted stock, bonus stock awards or performance grants may be issued to any individual during a calendar year is 250,000 shares of common stock of Mastech.

Change in Control

As of the effective date of a change in control, each outstanding award under the Plan shall (a) be assumed by the acquiring company, (b) be replaced with a comparable award, (c) accelerate and become exercisable or be released from all restrictions, as applicable, or (d) be cashed out.

The description of the material terms of Plan set forth under this Item 1.01 is qualified in its entirety by reference to the complete terms and conditions of the Plan filed as Exhibit 10.4 hereto and incorporated herein by reference.

Item 5.03 Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year.

Effective upon consummation of the Spin-Off, the Bylaws of Mastech will be amended and restated. The Amended and Restated Bylaws will reflect the following changes:

- Mastech's Chief Executive Officer and President will not also serve as Co-Chairman;
- At least ten (10) days prior written notice will be required for any shareholder meeting called to consider a fundamental change under Chapter 19 of the Pennsylvania Business Corporation Law of 1988; and
- All classes and series of shares of capital stock of the Company, or any part thereof, will be represented by stock certificates or will be uncertified shares, as determined by the Board of Directors, provided that every shareholder will be entitled to a share certificate if he or she so requests in the manner prescribed by the Company.

The description of the Amended and Restated By-Laws set forth under this Item 5.03 is qualified in its entirety by reference to the Amended and Restated By-Laws filed as Exhibit 3.1 hereto and incorporated herein by reference.

Item 5.05 Amendments to the Registrant's Code of Ethics, or Waiver of a Provision of the Code of Ethics.

In connection with the Spin-Off, the Mastech Board of Directors adopted a Finance Code of Professional Conduct, a Code of Business Conduct and Ethics and Corporate Governance Guidelines. A copy of the Finance Code of Professional Conduct, Code of Business Conduct and Ethics and Corporate Governance Guidelines are available on the Company's website, <http://www.mastech.com/investorrelations.htm>.

Item 8.01. Other Events.

On October 1, 2008, the Company issued a press release announcing the completion of the Spin-Off. A copy of the press release is attached as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits:

<u>Exhibit No.</u>	<u>Description</u>
2.1	Separation and Distribution Agreement by and between iGATE Corporation and Mastech Holdings, Inc., dated September 30, 2008
3.1	Amended and Restated By-Laws of Mastech Holdings, Inc.
10.1	Transition Services Agreement by and between iGATE Corporation and Mastech Holdings, Inc., dated September 30, 2008
10.2	Employee Matters Agreement by and between iGATE Corporation and Mastech Holdings, Inc., dated September 30, 2008
10.3	Tax Sharing Agreement by and between iGATE Corporation and Mastech Holdings, Inc., dated September 30, 2008
10.4	Mastech Holdings, Inc. Stock Incentive Plan
99.1	Press Release, dated October 1, 2008

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

MASTECH HOLDINGS, INC.

By: /s/ John J. Cronin

Name: John J. Cronin

Title: Chief Financial Officer, Secretary, and Treasurer

October 1, 2008

Exhibit Index

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99.1	Press Release, dated October 1, 2008

SEPARATION AND DISTRIBUTION AGREEMENT

by and between

iGATE CORPORATION

and

MASTECH HOLDINGS, INC.

Dated as of September 30, 2008

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SEPARATION AND DISTRIBUTION AGREEMENT

This SEPARATION AND DISTRIBUTION AGREEMENT (this "Agreement"), is entered into as of September 30, 2008, by and between iGATE Holdings, Inc., a Pennsylvania corporation ("iGATE"), and Mastech Holdings, Inc., a Pennsylvania corporation ("Mastech") (each a "Party" and together, the "Parties").

RECITALS:

WHEREAS, iGATE, acting through its direct and indirect Subsidiaries, currently conducts a number of businesses, including the Mastech Business;

WHEREAS, in order to provide greater flexibility for the management, capital requirements and growth of the Mastech Business while ensuring that iGATE can focus its time and resources on the development of the iGATE Business, the Board of Directors of iGATE has determined that it is appropriate, desirable and in the best interests of iGATE and its stockholders to separate iGATE into two separate companies: one comprising the Mastech Business, which shall be owned and conducted, directly or indirectly, by Mastech, all of the common stock of which is intended to be distributed to iGATE's shareholders, and one comprising the iGATE Business, which shall continue to be owned and conducted, directly or indirectly, by iGATE;

WHEREAS, in order to effect such separation, the Board of Directors of iGATE has determined that it is appropriate, desirable and in the best interests of iGATE and its stockholders for iGATE to distribute to the holders of iGATE Common Stock on such Record Date as may be established by the Board of Directors of iGATE on a pro rata basis (in each case without consideration being paid by such stockholders) all of the issued and outstanding shares of common stock, par value \$0.01 per share, of Mastech (the "Mastech Common Stock") (such transactions, as may be amended or modified from time to time in accordance with the terms and subject to the conditions of this Agreement, the "Separation");

WHEREAS, iGATE and Mastech have determined that it is necessary and desirable, on or prior to the Effective Time, to allocate, transfer or assign to the Mastech Group the Mastech Assets and Mastech Liabilities, and to allocate, transfer or assign to the iGATE Group the iGATE Assets and iGATE Liabilities;

WHEREAS, the Parties intend that the Distribution generally will qualify as tax-free for U.S. federal income tax purposes under Sections 368(a)(1)(D) and 355 of the Internal Revenue Code of 1986, as amended (the "Code"), and that this Agreement is intended to be, and is hereby adopted as, a plan of reorganization under Section 368 of the Code; and

WHEREAS, the Parties intend in this Agreement to set forth the principal arrangements between them with respect to the Separation and Distribution and that certain other agreements will govern certain other matters following the Effective Time.

NOW, THEREFORE, in consideration of the foregoing and the mutual agreements, provisions and covenants contained in this Agreement, the Parties hereby agree as follows:

ARTICLE I

DEFINITIONS AND INTERPRETATION

Section 1.1 General. As used in this Agreement, the following capitalized terms shall have the following meanings:

- (1) “Action” shall mean any demand, action, claim, charge, suit, countersuit, arbitration, inquiry, subpoena, proceeding or investigation by or before any Governmental Entity or any arbitration or mediation tribunal.
- (2) “Affiliate” shall mean, when used with respect to a specified Person, a Person that directly or indirectly, through one or more intermediaries, controls, is controlled by or is under common control with such specified Person. For the purposes of this definition and Section 1.1(92), “control”, when used with respect to any specified Person, shall mean the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of such Person, whether through the ownership of voting securities or other interests, by Contract or otherwise. After the Distribution, iGATE and Mastech shall not be deemed to be under common control for purposes hereof due solely to the fact that iGATE and Mastech have common stockholders.
- (3) “Agent” shall mean BNY Mellon Shareowner Services.
- (4) “Agreement” shall have the meaning set forth in the preamble hereof.
- (5) “Agreement Disputes” shall have the meaning set forth in Section 7.1.
- (6) “Amended Financial Reports” shall have the meaning set forth in Section 4.3(c).
- (7) “AMEX” shall mean the American Stock Exchange.
- (8) “Ancillary Agreements” shall mean all of the written Contracts, instruments, assignments or other arrangements (other than this Agreement (and other documents contemplated thereby)) entered into in connection with the transactions contemplated hereby, including the Conveyancing and Assumption Instruments, the Tax Sharing Agreement, the Transition Services Agreement and the Employee Matters Agreement.
- (9) “Assets” shall mean assets, properties, claims and rights (including goodwill), wherever located (including in the possession of vendors or other third parties or elsewhere), of every kind, character and description, whether real, personal or mixed, tangible, intangible or contingent, in each case whether or not recorded or reflected or required to be recorded or reflected on the Records or financial statements of any Person, including the following:
 - (i) all accounting and other legal and business books, records, ledgers and files, whether printed, electronic or written;
 - (ii) all computers and other electronic data processing and communications equipment, fixtures, machinery, equipment, furniture, office equipment, automobiles, and other transportation equipment, special and general tools, test devices, and other tangible personal property;

- (iii) all inventories of products, goods, materials, parts, raw materials and supplies;
- (iv) all interests in real property of whatever nature, including easements, whether as owner, mortgagee or holder of a Security Interest in real property, lessor, sublessor, lessee, sublessee or otherwise;
- (v) all interests in any capital stock or other equity interests of any Subsidiary or any other Person, all bonds, notes, debentures or other securities issued by any Subsidiary or any other Person, all loans, advances or other extensions of credit or capital contributions to any Subsidiary or any other Person and all other investments in securities of any Person;
- (vi) all Contracts and any rights or claims (whether accrued or contingent) arising under any Contracts;
- (vii) all deposits, letters of credit and performance and surety bonds;
- (viii) all written (including in electronic form) technical information, data, specifications, research and development information, engineering drawings and specifications, operating and maintenance manuals, and materials and analyses prepared by consultants and other third parties;
- (ix) all Intellectual Property;
- (x) all Software;
- (xi) all cost information, sales and pricing data, customer prospect lists, supplier records, customer and supplier lists, customer and vendor data, correspondence and lists, product data and literature, artwork, design, development and business process files and data, specifications, quality records and reports and other books, records, studies, surveys, reports, plans and documents;
- (xii) all prepaid expenses, trade accounts and other accounts and notes receivables;
- (xiii) all rights under Contracts, all claims or rights against any Person, whether sounding in tort, contract or otherwise, whether accrued or contingent;
- (xiv) all rights under insurance policies and all rights in the nature of insurance, indemnification or contribution;
- (xv) all licenses, permits, approvals and authorizations which have been issued by any Governmental Entity;

- (xvi) all cash or cash equivalents, bank accounts, brokerage accounts, lock boxes and other deposit arrangements; and
- (xvii) all interest rate, currency, commodity or other swap, collar, cap or other hedging or similar Contracts or arrangements.

(10) "Audited Party" shall have the meaning set forth in Section 4.3(b).

(11) "Business" shall mean the iGATE Business or the Mastech Business, as applicable.

(12) "Business Day" means any day that is not a Saturday, a Sunday or any other day on which banks are required or authorized by Law to be closed in New York, New York or Pittsburgh, Pennsylvania.

(13) "Business Entity" shall mean any corporation, partnership, trust, limited liability company or other incorporated or unincorporated organization or other entity which may legally hold title to Assets.

(14) "Claims Administration" shall mean the administration of claims made under the Third Party Shared Policies, including the reporting of claims to the unaffiliated, third-party insurance carriers that issued the Third Party Shared Policies, management and defense of such claims, negotiating the resolution of such claims, and providing for appropriate releases upon settlement of such claims.

(15) "Code" shall have the meaning set forth in the recitals hereto.

(16) "Commission" shall mean the United States Securities and Exchange Commission or any successor agency thereto.

(17) "Confidential Information" shall mean business, operations or other information, data or material concerning a Party and/or its Affiliates which, prior to or following the Effective Time, has been disclosed by a Party or its Affiliates to the other Party or its Affiliates, in written, oral (including by recording), electronic, or visual form to, or otherwise has come into the possession of, the other, including pursuant to the access provisions of Section 6.1 or Section 6.2 or any other provision of this Agreement or any Ancillary Agreement (except to the extent that such information can be shown to have been (i) in the public domain through no action of such Party or its Affiliates or (ii) lawfully acquired from other sources by such Party or its Affiliates to which it was furnished; provided, however, in the case of clause (ii) that, to the furnished Party's knowledge, such sources did not provide such information in breach of any confidentiality or fiduciary obligations).

(18) "Consents" shall mean any consents, waivers or approvals from, or notification requirements to, any Person other than a Governmental Entity.

(19) "Continuing Arrangements" shall mean those arrangements set forth on Schedule 1.1(19) and such other commercial arrangements between the Parties or their Affiliates that are intended to survive and continue following the Effective Time.

(20) "Contract" shall mean any contract, obligation, indenture, agreement, lease, purchase order, commitment, permit, license, note, bond, mortgage, arrangement or undertaking (whether written or oral and whether express or implied) that is legally binding on any Person or any part of its property under applicable Law, but excluding this Agreement and any Ancillary Agreement save as otherwise expressly provided in this Agreement or any Ancillary Agreement.

(21) "Conveyancing and Assumption Instruments" shall mean, collectively, the various Contracts and other documents entered into and to be entered into to effect the transfer of Assets and the assumption of Liabilities in the manner contemplated by this Agreement or otherwise relating to, arising out of or resulting from the transactions contemplated by this Agreement (other than the Ancillary Agreements), each of which shall be in such form and dated as of such date as the Parties shall reasonably agree.

(22) "CPR" shall have the meaning set forth in Section 7.3.

(23) "Dispute Notice" shall have the meaning set forth in Section 7.1(a).

(24) "Distribution" shall mean the distribution by iGATE of all of the issued and outstanding shares of Mastech Common Stock to holders of record of shares of iGATE Common Stock as of the Record Date on the basis of one share of Mastech Common Stock for every 15 issued and outstanding shares of iGATE Common Stock.

(25) "Distribution Agent Agreement" shall have the meaning set forth in Section 3.5(a).

(26) "Distribution Date" shall mean September 30, 2008, or such later date as shall be determined by the Board of Directors of iGATE to be the date on which the Distribution shall occur.

(27) "Distribution Disclosure Documents" shall mean the Form 10 and all exhibits thereto (including the Information Statement), the current report on Form 8-K attaching the final form of Information Statement and the registration statement on Form S-8 related to securities to be offered under Mastech's employee benefit plans, in each case as filed by Mastech with the Commission in connection with the Distribution.

(28) "Effective Time" shall mean 11:59 p.m., Pittsburgh, Pennsylvania time, on September 30, 2008.

(29) "Employee Matters Agreement" shall mean the Employee Matters Agreement by and between iGATE and Mastech, dated as of the date hereof and substantially in the form attached as Exhibit A hereto.

(30) "Exchange Act" shall mean the Securities Exchange Act of 1934, as amended, and the rules and regulations of the Commission thereunder, all as the same shall be in effect at the time that reference is made thereto.

(31) "Form 10" shall mean the registration statement on Form 10 filed by Mastech with the Commission in connection with the Distribution and all amendments thereto.

(32) "Form 10-K" shall mean the Annual Report on Form 10-K for the fiscal year ended December 31, 2007 filed by iGATE and all amendments thereto.

(33) "Governmental Approvals" shall mean any notices or reports to be submitted to, or other filings to be made with, or any consents, registrations, approvals, permits or authorizations to be obtained from, any Governmental Entity.

(34) "Governmental Entity" shall mean any nation or government, any state, municipality or other political subdivision thereof and any entity, body, agency, commission, department, board, bureau or court, whether domestic, foreign or multinational, exercising executive, legislative, judicial, regulatory or administrative functions of or pertaining to government and any official thereof.

(35) "Group" shall mean either the Mastech Group or the iGATE Group.

(36) "iGATE" shall have the meaning set forth in the preamble hereof.

(37) "iGATE Accounts" means any bank or brokerage account owned by iGATE or any other member of the iGATE Group.

(38) "iGATE Assets" shall mean:

(i) the ownership interests (to the extent held by iGATE, Mastech or any of their respective Affiliates immediately prior to the Effective Time) in each member of the iGATE Group;

(ii) all Contracts to which iGATE, Mastech or any of their Affiliates is a party or by which they or any of their respective Affiliates or any of their respective Assets are bound and any rights or claims (whether accrued or contingent) of iGATE, Mastech, or any of their respective Affiliates arising thereunder;

(iii) all Assets owned, leased or held by iGATE, Mastech, or any of their respective Affiliates immediately prior to the Effective Time, including inventory, accounts receivable, goodwill, and all Assets reflected on the iGATE Balance Sheet, or the accounting records supporting such balance sheet and any Assets acquired by or for the iGATE Business subsequent to the date of such balance sheet which, had they been so acquired on or before such date and owned as of such date, would have been reflected on such balance sheet if prepared on a consistent basis, subject to any disposition of such Assets subsequent to the date of such balance sheet;

(iv) subject to ARTICLE VIII, any rights of any member of the iGATE Group under any Third Party Shared Policies to the extent related to the iGATE Business;

(v) Any and all Assets that are expressly contemplated by this Agreement or any Ancillary Agreement as Assets to be retained by, or assigned or transferred to, any member of the iGATE Group;

- (vi) all iGATE Accounts, and all cash, cash equivalents, and securities on deposit in such accounts immediately prior to the Effective Time;
- (vii) the amount, if any, by which the Mastech Working Capital exceeds \$8,500,000 as of the Effective Time.
- (viii) the contract rights, licenses, trade secrets, know-how, and any other rights and Intellectual Property, and any other rights, claims or properties, in each case of any member of the iGATE Group and as of the Effective Time;
- (ix) any collateral securing any iGATE Liability immediately prior to the Effective Time; and
- (x) all other Assets that are held by any member of the iGATE Group as of the Effective Time and that are used or held primarily for use in or necessary to the operation of the iGATE Business.

Notwithstanding the foregoing, the iGATE Assets shall not in any event include the Assets listed or described on Schedule 1.1(64)(v).

(39) "iGATE Balance Sheet" shall mean the unaudited pro forma balance sheet of iGATE (after giving effect to the Distribution), as set forth on Schedule 1.1(39); provided, that to the extent any Assets or Liabilities are Transferred by any Party or any member of its Group to iGATE or any member of the iGATE Group or vice versa in connection with the Separation and prior to the Distribution Date, such assets and/or liabilities shall be deemed to be included or excluded from the iGATE Balance Sheet, as the case may be.

(40) "iGATE Business" shall mean:

- (i) all businesses and operations of the iGATE Group;
- (ii) any other business, operations, or assets where such business was conducted through the use of the iGATE Assets prior to the Effective Time;
- (iii) the businesses and operations of Business Entities acquired or established by or for any member of the iGATE Group after the Effective Time.

provided, however, the iGATE Business shall not include any business, operation, or asset expressly included in the Mastech Business pursuant to this Agreement.

(41) "iGATE Common Stock" shall mean the issued and outstanding shares of common stock, par value \$0.01 per share, of iGATE.

(42) "iGATE Disclosure" shall mean any form, statement, schedule or other material (other than the Distribution Disclosure Documents) filed with or furnished to

- (i) the Commission,

(ii) any other Governmental Entity, or

(iii) holders of any securities of any member of the iGATE Group,

on or after the Effective Time by or on behalf of any member of the iGATE Group in connection with the registration, sale or distribution of securities or disclosure related thereto (including periodic disclosure obligations).

(43) “iGATE Employee” shall have the meaning set forth in the Employee Matters Agreement.

(44) “iGATE Group” shall mean (i) iGATE and each of its Affiliates immediately following the Effective Time and (ii) each Person that is or becomes an Affiliate of iGATE at or after the Effective Time, in each case, other than the members of the Mastech Group.

(45) “iGATE Indemnitees” shall mean each member of the iGATE Group and each of their Affiliates, and each of their respective directors, officers, employees and agents and each of the heirs, executors, successors and assigns of any of the foregoing, except the Mastech Indemnitees.

(46) “iGATE Liabilities” shall mean:

(i) the Liabilities listed or described on Schedule 1.1(46)(i) and any and all Liabilities that are expressly contemplated by this Agreement or any Ancillary Agreement as Liabilities to be retained, assumed or retired by any member of the iGATE Group;

(ii) any and all Liabilities of iGATE, Mastech, or any of their respective Affiliates, to the extent relating to, arising out of or resulting from:

(A) the operation or conduct of the iGATE Business, as conducted at any time prior to, on or after the Effective Time (including any Liability to the extent relating to, arising out of or resulting from any act or failure to act by any director, officer, employee, agent or representative of iGATE, Mastech, or any of their respective Affiliates whether or not such act or failure to act is or was within such Person’s authority) with respect to the iGATE Business;

(B) the operation or conduct of any business conducted by any member of the iGATE Group at any time after the Effective Time (including any Liability to the extent relating to, arising out of or resulting from any act or failure to act by any director, officer, employee, agent or representative of iGATE or any of its Affiliates after the Effective Time whether or not such act or failure to act is or was within such Person’s authority) with respect to the iGATE Business; or

(C) any iGATE Assets, whether arising before, on or after the Effective Time;

(iii) any and all Liabilities to the extent relating to, arising out of or resulting from any terminated, discontinued or divested Business Entity, business, real property, Asset or operation formerly owned or managed by, or associated with, any member of the iGATE Group or any of the iGATE Businesses;

(iv) any and all Liabilities (including under applicable federal and state securities Laws) relating to, arising out of or resulting from:

(A) a misstatement or omission contained in the sections of the Distribution Disclosure Documents;

(B) any Pre-Separation Disclosure, but only to the extent such Liabilities arise out of, or result from, matters related to the iGATE Business;
and

(C) any iGATE Disclosure;

(v) any and all Liabilities relating to, arising out of or resulting from any Indebtedness of any member of the iGATE Group (whether incurred prior to, on or after the Effective Time);

(vi) any and all Liabilities relating to, arising out of or resulting from any Action listed or described on Schedule 1.1(46)(vi);

(vii) any and all Liabilities as a guarantor under any guarantees and obligations under letters of credit listed or described on Schedule 1.1(46)(vii);

(viii) the Mastech Cash Top-Up, if any;

(ix) all Liabilities reflected as Liabilities or obligations on the iGATE Balance Sheet or on the accounting records supporting such balance sheet, and all Liabilities arising or assumed after the date of such balance sheet which, had they arisen or been assumed on or before such date and been retained as of such date, would have been reflected on such balance sheet if prepared on a consistent basis, subject to any discharge of such Liabilities subsequent to the date of the iGATE Balance Sheet; and

(x) any and all obligations of an insured Person under each Third Party Shared Policy to the extent related to or arising out of the iGATE Business.

Notwithstanding the foregoing, the iGATE Liabilities shall not in any event include any Liabilities that are expressly contemplated by this Agreement or any Ancillary Agreement (or the schedules hereto or thereto) as Liabilities to be retained or assumed by any member of the Mastech Group, including any Liabilities set forth on Schedule 1.1(74)(i), or for which any member of the Mastech Group is liable pursuant to this Agreement or such Ancillary Agreement.

FOR THE AVOIDANCE OF DOUBT, NO LIABILITY SHALL BE AN iGATE LIABILITY SOLELY AS A RESULT OF iGATE OR ANY OTHER MEMBER OF THE iGATE GROUP BEING NAMED AS PARTY TO, OR IN, ANY ACTION.

(47) “Indebtedness” shall mean (i) any indebtedness for borrowed money or the deferred purchase price of property as evidenced by a note, bonds or other instruments, (ii) obligations as lessee under capital leases, (iii) obligations secured by any mortgage, pledge, Security Interest, encumbrance, lien or charge of any kind existing on any asset owned or held by any Person, whether or not such Person has assumed or become liable for the obligations secured thereby, (iv) any obligation under any interest rate swap agreement, (v) accounts payable, (vi) reimbursement obligations with respect to surety and performance bonds or letters of credit, and (vii) obligations under direct or indirect guarantees of (including obligations, contingent or otherwise, to assure a creditor against loss in respect of) indebtedness or obligations of the kinds referred to in clauses (i), (ii), (iii), (iv), (v) and (vi) above.

(48) “Indemnifiable Loss” and “Indemnifiable Losses” shall mean any and all damages, losses, deficiencies, Liabilities, obligations, penalties, judgments, settlements, claims, payments, fines, interest, costs and expenses (including costs and expenses provided for in Section 9.5(c) and the costs and expenses of any and all Actions and demands, assessments, judgments, settlements and compromises relating thereto and the reasonable costs and expenses of attorneys’, accountants’, consultants’ and other professionals’ fees and expenses incurred in the investigation or defense thereof or the enforcement of rights hereunder), excluding special, consequential, indirect or punitive damages (other than special, consequential, indirect and/or punitive damages awarded to any third party against an indemnified party).

(49) “Indemnifying Party” shall have the meaning set forth in Section 5.4(b).

(50) “Indemnitee” shall have the meaning set forth in Section 5.4(b).

(51) “Information” shall mean information, whether or not patentable or copyrightable, in written, oral, electronic or other tangible or intangible forms, stored in any medium, including studies, reports, records, books, contracts, instruments, surveys, discoveries, ideas, concepts, know-how, techniques, designs, specifications, drawings, blueprints, diagrams, models, prototypes, samples, flow charts, data, computer data, disks, diskettes, tapes, computer programs or other Software, marketing plans, customer names, communications by or to attorneys (including attorney-client privileged communications), memos and other materials prepared by attorneys or under their direction (including attorney work product), communications and materials otherwise related to or made or prepared in connection with or in preparation for any legal proceeding, and other technical, financial, employee or business information or data.

(52) “Information Statement” shall mean the Information Statement attached as an exhibit to the Form 10 sent to the holders of shares of iGATE Common Stock in connection with the Distribution, including any amendment or supplement thereto.

(53) “Insurance Administration” shall mean, with respect to each Third Party Shared Policy: (i) the accounting for premiums, retrospectively-rated premiums, defense costs, indemnity payments, deductibles and retentions, as appropriate, under the terms and conditions of such Third Party Shared Policy; (ii) the reporting to the relevant unaffiliated, third-party insurer that issues such Third Party Shared Policy of any losses or claims which may be covered by such Third Party Shared Policy; and (iii) the distribution of Insurance Proceeds related to such Third Party Shared Policy, subject to the terms of ARTICLE VIII.

(54) “Insurance Proceeds” shall mean those monies (i) received by an insured from an unaffiliated third-party insurer under any Third Party Shared Policy, or (ii) paid by such third-party insurer on behalf of an insured under any Third Party Shared Policy, in either case net of any applicable premium adjustment, retrospectively-rated premium, deductible, retention, or cost of reserve paid or held by or for the benefit of such insured.

(55) “Insured Claims” shall mean those Liabilities that, individually or in the aggregate, are covered within the terms and conditions of any of the Third Party Shared Policies, whether or not subject to deductibles, co-insurance, uncollectibility or retrospectively-rated premium adjustments.

(56) “Intellectual Property” shall mean all intellectual property and industrial property rights of any kind or nature, including all United States and foreign (i) patents, patent applications, patent disclosures, and all related continuations, continuations-in-part, divisionals, reissues, re-examinations, substitutions and extensions thereof, (ii) Trademarks, (iii) copyrights and copyrightable subject matter, whether statutory or common law, registered or unregistered and published or unpublished, (iv) rights of publicity, (v) moral rights and rights of attribution and integrity, (vi) rights in Software, (vii) trade secrets and all other confidential and proprietary information, know-how, inventions, improvements, processes, formulae, models and methodologies, (viii) rights to personal information, (ix) telephone numbers and internet protocol addresses, (x) applications and registrations for the foregoing, and (xi) rights and remedies against past, present, and future infringement, misappropriation, or other violation of the foregoing.

(57) “Intercompany Accounts” shall mean any receivable, payable or loan between any member of the iGATE Group, on the one hand, and any member of the Mastech Group, on the other hand, that is reflected in the Records of the relevant members of the iGATE Group and the Mastech Group, except for any trade related receivables or payments between the parties and any such receivable, payable or loan that arises pursuant to this Agreement or any Ancillary Agreement or Continuing Arrangement.

(58) “Internal Control Audit and Management Assessments” shall have the meaning set forth in Section 4.3(a).

(59) “Law” shall mean any United States or non-United States federal, national, supranational, state, provincial, local or similar statute, law, ordinance, regulation, rule, code, order, requirement or rule of law (including common law).

(60) “Liabilities” shall mean any and all debts, liabilities and obligations, whether accrued or fixed, known or unknown, absolute or contingent, matured or unmatured, reserved or unreserved, or determined or determinable of any kind or nature whatsoever, including those arising under any Law or Action, whether asserted or unasserted, or order, writ, judgment, injunction, decree, stipulation, determination or award entered by or with any Governmental Entity, and those arising under any Contract or any fines, damages or equitable relief which may be imposed in connection with any of the foregoing and including all costs and expenses related thereto.

(61) “Liable Party” shall have the meaning set forth in Section 2.11(b).

(62) “Mastech” shall have the meaning set forth in the preamble hereto.

(63) “Mastech Accounts” means any bank or brokerage account owned by Mastech or any other member of the Mastech Group.

(64) “Mastech Assets” shall mean:

(i) the ownership interests (to the extent held by iGATE, Mastech or any of their respective Affiliates immediately prior to the Effective Time) in each member of the Mastech Group;

(ii) all Mastech Contracts, any rights or claims (whether accrued or contingent) of iGATE, Mastech, or any of their respective Affiliates, arising thereunder;

(iii) all Assets owned, leased or held by iGATE, Mastech, or any of their respective Affiliates immediately prior to the Effective Time that, in iGATE’s reasonable determination, are used exclusively in the Mastech Business, including inventory, accounts receivable, goodwill, and all Assets reflected on the Mastech Balance Sheet, or the accounting records supporting such balance sheet and any Assets acquired by or for the Mastech Business subsequent to the date of such balance sheet which, had they been so acquired on or before such date and owned as of such date, would have been reflected on such balance sheet if prepared on a consistent basis, subject to any disposition of such Assets subsequent to the date of such balance sheet;

(iv) the Assets listed or described on Schedule 1.1(64)(v) and any and all Assets that are expressly contemplated by this Agreement, any Ancillary Agreement as Assets to be retained by, or assigned or transferred to, any member of the Mastech Group;

(v) the Mastech Cash Top-Up, if any;

(vi) all Mastech Accounts, all cash, cash equivalents, and securities on deposit in such accounts immediately prior to the Effective Time, after giving effect to any withdrawal by, or other distribution of cash to, iGATE which may occur on or prior to the Effective Time; and

(vii) the contract rights, licenses, trade secrets, know-how, and any other rights and Intellectual Property, and any other rights, claims or properties, in each case of any member of the Mastech Group and as of the Effective Time.

Notwithstanding the foregoing, the Mastech Assets shall not in any event include:

(A) the iGATE Assets; or

(B) any iGATE Assets or other Assets that are expressly contemplated by any Ancillary Agreement as Assets to be retained by, transferred or assigned to, any member of the iGATE Group.

(65) "Mastech Balance Sheet" shall mean the unaudited balance sheet of the Mastech Business, as of June 30, 2008, that is included in the Information Statement; provided, that to the extent any Assets or Liabilities are Transferred by any Party or any member of its Group to Mastech or any member of the Mastech Group or vice versa in connection with the Separation and prior to the Distribution Date, such assets and/or liabilities shall be deemed to be included or excluded from the Mastech Balance Sheet, as the case may be.

(66) "Mastech Business" shall mean:

- (i) the business and operations of the Mastech professional staffing segment of iGATE as described in the Information Statement;
- (ii) any other business, operations, or assets where such business was conducted exclusively through the use of the Mastech Assets prior to the Effective Time, and
- (iii) the businesses and operations of Business Entities acquired or established by or for any member of the Mastech Group after the Effective Time.

(67) "Mastech Cash Top-Up" shall have the meaning set forth in Section 2.5.

(68) "Mastech Common Stock" shall have the meaning set forth in the recitals hereto.

(69) "Mastech Contracts" shall mean the following Contracts to which iGATE or any of its Affiliates is a party or by which it or any of its Affiliates or any of their respective Assets is bound, except for any such Contract or part thereof that is expressly contemplated not to be transferred or assigned by any member of the iGATE Group to Mastech pursuant to any provision of this Agreement or any Ancillary Agreement:

- (i) any Contract entered into in the name of, or expressly on behalf of, any division, business unit or member of the Mastech Group;
- (ii) any Contract that relates exclusively to the Mastech Business;
- (iii) any Contract representing capital or operating equipment lease obligations of facilities or equipment exclusively used by any member of the Mastech Group;
- (iv) any Contract or part thereof that is otherwise expressly contemplated pursuant to this Agreement or any of the Ancillary Agreements to be retained by, transferred or assigned to, any member of the Mastech Group;
- (v) the Contracts listed or described on Schedule 1.1(69)(v).

(70) "Mastech Disclosure" shall mean any form, statement, schedule or other material (other than the Distribution Disclosure Documents) filed with or furnished to

- (i) the Commission,
- (ii) any other Governmental Entity, or

(iii) holders of any securities of any member of the Mastech Group,

on or after the Effective Time by or on behalf of any member of the Mastech Group in connection with the registration, sale, or distribution of securities or disclosure related thereto (including periodic disclosure obligations).

(71) "Mastech Employee" shall have the meaning set forth in the Employee Matters Agreement.

(72) "Mastech Group" shall mean Mastech and each Person identified on Schedule 1.1(72), and each Person that is or becomes an Affiliate of Mastech at or after the Effective Time.

(73) "Mastech Indemnitees" shall mean each member of the Mastech Group and each of their Affiliates, and their respective directors, officers, employees and agents and each of the heirs, executors, successors and assigns of any of the foregoing.

(74) "Mastech Liabilities" shall mean:

(i) the Liabilities listed or described on Schedule 1.1(74)(i) and any and all Liabilities that are expressly contemplated by this Agreement or any Ancillary Agreement as Liabilities to be retained, assumed or retired by any member of the Mastech Group;

(ii) any and all Liabilities of iGATE, Mastech, or any of their respective Affiliates, to the extent relating to, arising out of or resulting from:

(A) the operation or conduct of the Mastech Business, as conducted at any time prior to, on or after the Effective Time (including any Liability relating to, arising out of or resulting from any act or failure to act by any director, officer, employee, agent or representative of iGATE, Mastech, or any of their respective Affiliates (whether or not such act or failure to act is or was within such Person's authority));

(B) the operation or conduct of any business conducted by any member of the Mastech Group at any time after the Effective Time (including any Liability relating to, arising out of or resulting from any act or failure to act by any director, officer, employee, agent or representative of Mastech or any of its Affiliates after the Effective Time (whether or not such act or failure to act is or was within such Person's authority)); or

(C) any Mastech Assets, whether arising before, on or after the Effective Time;

(iii) any and all Liabilities to the extent relating to, arising out of or resulting from any terminated, discontinued or divested Business Entity, business, real property, Asset or operation formerly owned or managed by, or associated with any member of the Mastech Group or any of the Mastech Businesses;

(iv) any and all Liabilities (including under applicable federal and state securities Laws) relating to, arising out of or resulting from:

(A) the Distribution Disclosure Documents (including the Form 10 and the Information Statement);

(B) any Pre-Separation Disclosure, but only to the extent such Liabilities arise out of or result from matters related to the Mastech Business;

and

(C) any Mastech Disclosure;

(v) any and all Liabilities relating to, arising out of or resulting from any Indebtedness of any member of the Mastech Group (whether incurred prior to, on or after the Effective Time);

(vi) any and all Liabilities relating to, resulting from, or arising out of any Action listed or described on Schedule 1.1(74)(vi);

(vii) any and all Liabilities as a guarantor under any guarantees and obligations under letters of credit listed or described on Schedule 1.1(74)(vii);

(viii) all Liabilities reflected as Liabilities or obligations on the Mastech Balance Sheet or on the accounting records supporting such balance sheet, and all Liabilities arising or assumed after the date of such balance sheet which, had they arisen or been assumed on or before such date and been retained as of such date, would have been reflected on such balance sheet if prepared on a consistent basis, subject to any discharge of such Liabilities subsequent to the date of the Mastech Balance Sheet;

(ix) the amount, if any, by which the Mastech Working Capital exceeds \$8,500,000 as of the Effective Time.

(x) any and all obligations of an insured Person under each Third Party Shared Policy to the extent related to or arising out of the Mastech Business;

and

(xi) any and all Liabilities of any Business Entity that, following the Distribution, will be owned, directly or indirectly, by Mastech, except for those Liabilities assumed or retained by a member of the iGATE Group pursuant to the Reorganization Documents.

Notwithstanding the foregoing, the Mastech Liabilities shall in any event not include any Liabilities that are expressly contemplated by this Agreement or any Ancillary Agreement (or the schedules hereto or thereto) as Liabilities to be retained or assumed by any member of the iGATE Group, including any Liabilities set forth on Schedule 1.1(46)(i), or for which any member of the iGATE Group is liable pursuant to this Agreement or such Ancillary Agreement.

FOR THE AVOIDANCE OF DOUBT, NO LIABILITY SHALL BE A MASTECH LIABILITY SOLELY AS A RESULT OF MASTECH OR ANY OTHER MEMBER OF THE MASTECH GROUP BEING NAMED AS PARTY TO, OR IN, ANY ACTION.

(75) "Mastech Working Capital" shall mean Mastech's current assets less Mastech's current liabilities computed in accordance with United States Generally Accepted Accounting Principles.

(76) "Other Parties' Auditors" shall have the meaning set forth in Section 4.3(b).

(77) "Other Party" shall have the meaning set forth in Section 2.11(a).

(78) "Other Party Marks" shall have the meaning set forth in Section 4.2(a).

(79) "Party" shall have the meaning set forth in the preamble hereof.

(80) "Pennsylvania Courts" shall have the meaning set forth in Section 9.19.

(81) "Person" shall mean any natural person, firm, individual, corporation, business trust, joint venture, association, company, limited liability company, partnership or other organization or entity, whether incorporated or unincorporated, or any Governmental Entity.

(82) "Plan" shall have the meaning set forth in the Employee Matters Agreement.

(83) "Policies" shall mean insurance policies and insurance Contracts of any kind (other than life and benefits policies or Contracts), including primary, excess and umbrella policies, comprehensive general liability policies, director and officer liability, fiduciary liability, automobile, aircraft, property and casualty, business interruption, workers' compensation and employee dishonesty insurance policies, bonds and self-insurance and captive insurance company arrangements, together with the rights, benefits and privileges thereunder.

(84) "Pre-Separation Disclosure" shall mean any form, statement, schedule or other material (other than the Distribution Disclosure Documents) filed with or furnished to

- (i) the Commission,
- (ii) any other Governmental Entity, or
- (iii) holders of any securities of iGATE or any of its Affiliates,

prior to the Effective Time by iGATE, Mastech, or any of their respective Affiliates, in connection with the registration, sale, or distribution of securities or disclosure related thereto (including periodic disclosure obligations).

(85) "Prime Rate" shall mean the rate per annum publicly announced by JPMorgan Chase Bank (or successor thereto) from time to time as its prime rate in effect at its principal office in New York, New York. For purposes of this Agreement, any change in the Prime Rate shall be effective on the date such change in the Prime Rate is publicly announced as effective.

(86) "Record Date" shall mean the date to be determined by the Board of Directors of iGATE as the record date for the Distribution.

(87) "Records" shall mean any Contracts, documents, books, records or files.

(88) “Rules” shall have the meaning set forth in Section 7.2.

(89) “Securities Act” shall mean the Securities Act of 1933, as amended, and the rules and regulations of the Commission thereunder, all as the same shall be in effect at the time that reference is made thereto.

(90) “Security Interest” shall mean any mortgage, security interest, pledge, lien, charge, claim, option, right to acquire, voting or other restriction, right-of-way, condition, easement, encroachment, restriction on transfer, or other encumbrance of any nature whatsoever, excluding restrictions on transfer under securities Laws.

(91) “Separation” shall have the meaning set forth in the recitals hereto.

(92) “Software” shall mean all computer programs (whether in source code, object code or other form), algorithms, databases, compilations and data, and technology supporting the foregoing, and all documentation, including flowcharts and other logic and design diagrams, technical, functional and other specifications, and user manuals and training materials related to any of the foregoing.

(93) “Subsidiary” shall mean with respect to any Person (i) a corporation, fifty percent (50%) or more of the voting capital stock of which is, as of the time in question, directly or indirectly owned by such Person and (ii) any other limited liability company, partnership, joint venture, association, joint stock company, trust, unincorporated organization or other entity in which such Person, directly or indirectly, owns fifty percent (50%) or more of the equity economic interest thereof or has the power to elect or direct the election of fifty percent (50%) or more of the members of the governing body of such entity or otherwise has control over such entity (e.g., as the managing partner of a partnership).

(94) “Tax” shall have the meaning set forth in the Tax Sharing Agreement.

(95) “Tax Return” shall have the meaning set forth in the Tax Sharing Agreement.

(96) “Tax Sharing Agreement” shall mean the Tax Sharing Agreement by and between iGATE, Mastech, and certain members of the iGATE Group and the Mastech Group, dated as of the date hereof, and substantially in the form attached as Exhibit C hereto.

(97) “Third Party Claim” shall have the meaning set forth in Section 5.4(b).

(98) “Third Party Shared Policies” shall mean all Policies, whether or not in force at the Effective Time, issued by unaffiliated third-party insurers to iGATE, Mastech, or any of their respective Affiliates, which cover risks that relate to both the iGATE Business and the Mastech Business prior to the Effective Time.

(99) “Trademarks” shall mean all United States and foreign trademarks, service marks, corporate names, trade names, domain names, logos, slogans, designs, trade dress and other similar designations of source or origin, whether registered or unregistered, together with the goodwill symbolized by any of the foregoing.

(100) “Transfer” shall have the meaning set forth in Section 2.2(a).

(101) “Transition Services Agreement” shall mean the Transition Services Agreement by and between iGATE and Mastech, dated as of the date hereof, and substantially in the form attached as Exhibit D hereto.

(102) “Wholly Owned Subsidiary” shall mean, with respect to any Person, any Subsidiary of such Person if all of the common stock or other similar equity ownership interests (but not including non-voting preferred stock) in such Subsidiary (other than any director’s qualifying shares or investments by foreign nationals mandated by applicable Law) is owned directly or indirectly by such Person.

Section 1.2 References; Interpretation. References in this Agreement to any gender include references to all genders, and references to the singular include references to the plural and vice versa. Any action to be taken by the Board of Directors of a Party may be taken by a committee of the Board of Directors of such Party if properly delegated by the Board of Directors of a Party to such committee. Unless the context otherwise requires:

(i) the words “include”, “includes” and “including” when used in this Agreement shall be deemed to be followed by the phrase “without limitation”;

(ii) references in this Agreement to Articles, Sections, Annexes, Exhibits and Schedules shall be deemed references to Articles and Sections of, and Annexes, Exhibits and Schedules to, this Agreement;

(iii) the words “hereof”, “hereby” and “herein” and words of similar meaning when used in this Agreement refer to this Agreement in its entirety and not to any particular Article, Section or provision of this Agreement; and

(iv) references in this Agreement to any time shall be to Pittsburgh, Pennsylvania time unless otherwise expressly provided herein.

Section 1.3 Effective Time. This Agreement shall be effective as of the Effective Time.

Section 1.4 Other Matters. The Ancillary Agreements will govern iGATE’s and Mastech’s respective rights, responsibilities and obligations after the Distribution with respect to the matters set forth in such Ancillary Agreement, except as expressly set forth in this Agreement or any other Ancillary Agreement.

ARTICLE II

THE SEPARATION

Section 2.1 General. Subject to the terms and conditions of this Agreement, the Parties shall use, and shall cause their respective Affiliates to use, their respective commercially reasonable efforts to consummate the transactions contemplated hereby, a portion of which have already been implemented prior to the date hereof. It is the intent of the Parties that prior to consummation of the Distribution, iGATE, Mastech and their respective Subsidiaries shall be

reorganized, to the extent necessary, such that immediately following the consummation of such reorganization, subject to Section 2.7, (i) all of iGATE's and its Subsidiaries' right, title and interest in and to the Mastech Assets will be owned or held by a member or members of the Mastech Group, the Mastech Business will be conducted by the members of the Mastech Group and the Mastech Liabilities will be assumed directly or indirectly by (or retained by) a member of the Mastech Group; and (ii) all of iGATE's and its Subsidiaries' right, title and interest in and to the iGATE Assets will be owned or held by a member or members of the iGATE Group, the iGATE Business will be conducted by the members of the iGATE Group and the iGATE Liabilities will be assumed directly or indirectly by (or retained by) a member of the iGATE Group.

Section 2.2 Transfer of Assets.

(a) On or prior to the Effective Time and to the extent not already completed:

(i) iGATE shall and hereby does, on behalf of itself and the other members of the iGATE Group, as applicable, transfer, contribute, assign, distribute, and convey, or cause to be transferred, contributed, assigned, distributed and conveyed ("Transfer"), to Mastech or another member of the Mastech Group all of iGATE's and the other members' of the iGATE Group's right, title and interest in and to the Mastech Assets; and

(ii) Mastech shall and hereby does, on behalf of itself and the other members of the Mastech Group, as applicable, Transfer to iGATE or another member of the iGATE Group all of Mastech's and the other members' of the Mastech Group's right, title and interest in and to the iGATE Assets.

(b) Unless otherwise agreed to by the Parties, each of iGATE and Mastech, as applicable, shall be entitled to designate the Business Entity within such Party's respective Group to which any Assets are to be Transferred pursuant to Section 2.2(a) or Section 2.7.

Section 2.3 Assumption and Satisfaction of Liabilities. Except as otherwise specifically set forth in this Agreement or any Ancillary Agreement, from and after the Effective Time, (a) iGATE shall, or shall cause another member of the iGATE Group to, accept, assume (or, as applicable, retain) and perform, discharge and fulfill, in accordance with their respective terms, all of the iGATE Liabilities and (b) Mastech shall, or shall cause another member of the Mastech Group to, accept, assume (or, as applicable, retain) and perform, discharge and fulfill, in accordance with their respective terms, all the Mastech Liabilities, in each case regardless of (i) when or where such Liabilities arose or arise, (ii) where or against whom such Liabilities are asserted or determined, (iii) whether arising from or alleged to arise from negligence, gross negligence, recklessness, violation of Law, willful misconduct, bad faith, fraud or misrepresentation by any member of the iGATE Group or the Mastech Group, as the case may be, or any of their past or present respective directors, officers, employees or agents, (iv) which entity is named in any Action associated with any Liability and (v) whether the facts on which they are based occurred prior to, on or after the date hereof.

Section 2.4 Intercompany Accounts. Any amounts attributable to the Mastech Group that are part of any Intercompany Account (other than receivables, payables and loans otherwise specifically provided for under or created by this Agreement or any Ancillary Agreement or Continuing Arrangements) which exists and is reflected immediately prior to the Effective Time in any general ledger account or other Records of iGATE, Mastech or any of their respective Affiliates, other than the amounts payable by Mastech to iGATE that are set forth on Schedule 2.4, shall immediately before the Effective Time be deemed settled, via a distribution by Mastech (or a member of the Mastech Group) of any receivable due from iGATE (or a member of the iGATE Group). Any amounts owed to iGATE or a member of the iGATE Group by Mastech or a member of the Mastech Group shall be contributed to the capital of Mastech.

Section 2.5 Adjustment to Mastech's Cash Balance. If, at the Effective Time, the Mastech Working Capital is less than \$8,500,000 and Mastech's cash and cash equivalents are less than \$2,000,000, iGATE shall transfer to Mastech cash or cash equivalents equal to the lesser of (a) the difference between \$2,000,000 and Mastech's cash and cash equivalents at the Effective Time or (b) the amount of cash necessary to cause Mastech's working capital to be \$8,500,000 at the Effective Time (the "Mastech Cash Top-Up"). If, at the Effective Time, the Mastech Working Capital is greater than \$8,500,000, Mastech shall transfer to iGATE cash or cash equivalents equal to the difference between the Mastech Working Capital at the Effective Time and \$8,500,000. The cash transfer as aforesaid shall occur as soon as practical, after an accounting of the Mastech Working Capital is completed but no later than thirty (30) days after the Effective Time.

Section 2.6 Certain Payments. As between the two Parties (and the members of their respective Groups) all payments and reimbursements received after the Effective Time by either Party (or member of its Group) that relate to a Business, Asset or Liability of the other Party (or member of its Group), shall be held by such Party in trust for the use and benefit of the Party entitled thereto and, promptly upon receipt by such Party of any such payment or reimbursement, such Party shall pay over, or shall cause the applicable member of its Group to pay over to the other Party the amount of such payment or reimbursement without right of set-off.

Section 2.7 Limitation of Liability.

(a) Except as otherwise expressly provided in this Agreement, no Party or any member of such Party's Group shall have any Liability to any other Party or any member of each other Party's Group in the event that any Information exchanged or provided pursuant to this Agreement (but excluding any such information included in the Distribution Disclosure Documents, Liability for which will be governed by Section 2.3) which is an estimate or forecast, or which is based on an estimate or forecast, is found to be inaccurate.

(b) Except as provided in Section 2.4 or as set forth in subsection (c) below, no Party or any member of such Party's Group shall have any Liability to any other Party or any member of such other Party's Group based upon, arising out of or resulting from any Contract, arrangement, course of dealing or understanding existing on or prior to the Effective Time (other than as expressly set forth in this Agreement, any Ancillary Agreement or any Continuing Arrangements or any Contract entered into in connection herewith or in order to consummate the transactions contemplated hereby or thereby), and each Party hereby terminates, and shall cause

all members in its Group to terminate, any and all Contracts, arrangements, course of dealings or understandings between it or any members in its Group and the other Party, or any members of its Group, effective as of the Effective Time (other than this Agreement, any Ancillary Agreement or any Continuing Arrangements or any Contract entered into in connection herewith or in order to consummate the transactions contemplated hereby or thereby), unless such Contract, arrangement, course of dealing or understanding is set forth in any Ancillary Agreement or Continuing Arrangement, and any such Liability, whether or not in writing, which is not reflected in any Ancillary Agreement or Continuing Arrangement, is hereby irrevocably cancelled, released and waived effective as of the Effective Time. No such terminated Contract, arrangement, course of dealing or understanding (including any provision thereof which purports to survive termination) shall be of any further force or effect after the Effective Time.

(c) The provisions of Section 2.6(b) shall not apply to any of the following Contracts, arrangements, course of dealings or understandings (or to any of the provisions thereof):

(i) any Contracts to which any Person other than the Parties and their respective Affiliates is a Party (it being understood that to the extent that the rights and obligations of the Parties and the members of their respective Groups under any such Contracts constitute iGATE Assets or Mastech Assets, iGATE Liabilities, or Mastech Liabilities, such Contracts shall be assigned or retained pursuant to ARTICLE II); and

(ii) any Contracts, agreements, arrangements, commitments or understandings to which any non-Wholly Owned Subsidiary or non-Wholly Owned Affiliate of iGATE or Mastech is a Party.

Section 2.8 Transfers Not Effected On or Prior to the Effective Time; Transfers Deemed Effective as of the Effective Time.

(a) To the extent that any Transfers or assumptions contemplated by this ARTICLE II shall not have been consummated on or prior to the Effective Time, the Parties shall cooperate to effect such Transfers or assumptions as promptly following the Effective Time as shall be practicable. Nothing herein shall be deemed to require the Transfer of any Assets or the assumption of any Liabilities which by their terms or operation of Law cannot be Transferred or assumed; provided, however, that the Parties shall, and shall cause the respective members of their Groups to, cooperate and use commercially reasonable efforts to seek to obtain any necessary Consents or Governmental Approvals for the Transfer of all Assets and assumption of all Liabilities contemplated to be Transferred or assumed pursuant to this ARTICLE II. In the event that any such Transfer or assumption of Assets or Liabilities has not been consummated from and after the Effective Time (i) the Party (or relevant member in its Group) retaining such Asset shall thereafter hold (or shall cause such member in its Group to hold) such Asset for the use and benefit of the Party (or relevant member in its Group) entitled thereto (at the expense of the Person entitled thereto) and (ii) the Party intended to assume such Liability shall, or shall cause the applicable member of its Group to, pay or reimburse the Party (or the relevant member of its Group) retaining such Liability for all amounts paid or incurred in connection with the retention of such Liability. In addition, the Party retaining such Asset or Liability (or relevant member of its Group) shall (or shall cause such member in its Group to) treat, insofar as reasonably possible and to the extent permitted by applicable Law, such Asset or Liability in the

ordinary course of business in accordance with past practice and take such other actions as may be reasonably requested by the Party to which such Asset or Liability is to be Transferred or assumed in order to place such Party, insofar as reasonably possible, in the same position as if such Asset or Liability had been Transferred or assumed as contemplated hereby and so that all the benefits and burdens relating to such Asset or Liability, including possession, use, risk of loss, potential for gain, and dominion, control and command over such Asset or Liability, are to inure from and after the Effective Time to the relevant member of the iGATE Group or the Mastech Group, as the case may be, entitled to the receipt of such Asset or Liability. In furtherance of the foregoing, the Parties agree that, as of the Effective Time, each Party shall be deemed to have acquired complete and sole beneficial ownership over all of the Assets, together with all rights, powers and privileges incident thereto, and shall be deemed to have assumed in accordance with the terms of this Agreement all of the Liabilities, and all duties, obligations and responsibilities incident thereto, which such Party is entitled to acquire or required to assume pursuant to the terms of this Agreement.

(b) If and when the Consents, Governmental Approvals and/or conditions, the absence or non-satisfaction of which caused the deferral of Transfer of any Asset or assumption of any Liability pursuant to Section 2.7(a), are obtained or satisfied, the Transfer, assignment or novation of the applicable Asset or Liability shall be effected in accordance with and subject to the terms of this Agreement and/or the applicable Ancillary Agreement as promptly as practicable after the receipt of such Consents, Governmental Approvals and/or absence or satisfaction of conditions.

(c) The Party (or relevant member of its Group) retaining any Asset or Liability due to the deferral of the Transfer or assignment of such Asset or the deferral of the assumption of such Liability pursuant to Section 2.7(a) shall (i) not be obligated, in connection with the foregoing, to expend any money unless the necessary funds are advanced, or agreed in advance to be reimbursed by the Party (or relevant member of its Group) entitled to such Asset, other than reasonable attorneys' fees and recording or similar fees, all of which shall be promptly reimbursed by the Party entitled to such Asset (or relevant member of its Group) and (ii) be indemnified for all Indemnifiable Losses arising out of any actions (or omissions to act) of such retaining Party taken at the direction of the other Party (or relevant member of its Group) in connection with and relating to such retained Asset or Liability, as the case may be.

(d) Until the earlier of (i) receipt of audit opinions with respect to each Party's financial statements for the year ended December 31, 2009 or (ii) the two year anniversary of this Agreement, if either Party (or any member of its Group) owns any Asset that was allocated by the terms of this Agreement to be Transferred to the other Party at the Effective Time or that is agreed by such Party and the other Party in their good faith judgment to be an Asset that more properly belongs to the other Party or an Asset that such other Party or Subsidiary was intended to have the right to continue to use, then the Party owning such Asset shall as applicable (i) Transfer any such Asset to the Party (or relevant member of its Group) identified as the appropriate transferee and following such Transfer, such Asset shall be a Mastech Asset or iGATE Asset, as the case may be, or (ii) grant such mutually agreeable rights with respect to such Asset to permit such continued use, subject to, and consistent with this Agreement, including with respect to assumption of associated Liabilities. In connection with such Transfer, contribution, assignment, distribution or conveyance, the receiving party shall assume all Liabilities related to such asset.

(e) After the Effective Time, each Party (or any member of its Group) may receive mail, telegrams, packages and other communications properly belonging to the other Party (or any member of its Group). Accordingly, at all times after the Effective Time, each Party authorizes the other Party (or any member of its Group) to receive and open all mail, telegrams, packages and other communications received by such Party (or any member of its Group) and not unambiguously intended for such first Party, any member of such first Party's Group or any of their respective officers, directors, employees or other agents, and to the extent that they do not relate to the business of the receiving Party, the receiving party shall promptly deliver such mail, telegrams, packages or other communications (or, in case the same relate to both businesses, copies thereof) to the other Party as provided for in Section 9.6. The provisions of this Section 2.7(e) are not intended to, and shall not, be deemed to constitute an authorization by any Party (or any member of its Group) to permit the other to accept service of process on its (or its members') behalf and no Party (or any member of its Group) is or shall be deemed to be the agent of the other Party (or any member of its Group) for service of process purposes.

Section 2.9 Conveyancing and Assumption Instruments. In connection with, and in furtherance of, the Transfers of Assets and the acceptance and assumptions of Liabilities contemplated by this Agreement, the Parties shall execute or cause to be executed, on or prior to the Effective Time, or after the Effective Time with respect to Section 2.7, by the appropriate entities, the Conveyancing and Assumption Instruments necessary to evidence the valid and effective assumption by the applicable Party (or any member of its Group) of its assumed Liabilities, and the valid Transfer to the applicable Party (or any member of its Group) of all right, title and interest in and to its accepted Assets.

Section 2.10 Further Assurances.

(a) In addition to and without limiting the actions specifically provided for elsewhere in this Agreement, each of the Parties shall cooperate with each other and use (and will cause the relevant member of its Group to use) commercially reasonable efforts, prior to, on and after the Effective Time, to take, or to cause to be taken, all actions, and to do, or to cause to be done, all things reasonably necessary on its part under applicable Law or contractual obligations to consummate and make effective the transactions contemplated by this Agreement and the Ancillary Agreements.

(b) Without limiting the foregoing, each Party shall cooperate with the other Party, from and after the Effective Time, to execute and deliver, or use commercially reasonable efforts to cause to be executed and delivered, all instruments, including instruments of conveyance, assignment and transfer, and to make all filings with, and to obtain all Consents and/or Governmental Approvals, and to take all such other actions as such Party may reasonably be requested to take by any other Party from time to time, consistent with the terms of this Agreement and the Ancillary Agreements, in order to effectuate the provisions and purposes of this Agreement and the Ancillary Agreements and the Transfers of the applicable Assets and the assignment and assumption of the applicable Liabilities and the other transactions contemplated hereby and thereby. Without limiting the foregoing, each Party will, at the reasonable request of

the other Party, take such other actions as may be reasonably necessary to vest in such other Party good and marketable title to the Assets allocated to such Party under this Agreement or any of the Ancillary Agreements, free and clear of any Security Interest, if and to the extent it is practicable to do so.

Section 2.11 Novation of Liabilities; Consents.

(a) Each Party, at the request of the other Party, shall use commercially reasonable efforts to obtain, or to cause to be obtained, any Consent, release, substitution or amendment required to novate or assign all obligations under Contracts, licenses and other obligations or Liabilities for which a member of such Party's Group and a member of the other Party's Group are jointly or severally liable and that do not constitute Liabilities of such other Party as provided in this Agreement (such other Party, the "Other Party"), or to obtain in writing the unconditional release of all parties to such arrangements (other than any member of the Group who assumed or retained such Liability as set forth in this Agreement), so that, in any such case, the members of the applicable Group will be solely responsible for such Liabilities; provided, however, that no Party shall be obligated to pay any consideration therefor to any third party from whom any such Consent, substitution or amendment is requested (unless such Party is fully reimbursed by the requesting Party).

(b) If the Parties are unable to obtain, or to cause to be obtained, any such required Consent, release, substitution or amendment, the Other Party or a member of such Other Party's Group shall continue to be bound by such Contract, license or other obligation that does not constitute a Liability of such Other Party and, unless not permitted by Law or the terms thereof, as agent or subcontractor for such Party, the Party or member of such Party's Group who assumed or retained such Liability as set forth in this Agreement (the "Liable Party") shall, or shall cause a member of its Group to, pay, perform and discharge fully all the obligations or other Liabilities of such Other Party or member of such Other Party's Group thereunder from and after the Effective Time; provided, however, that the Other Party shall not be obligated to extend, renew or otherwise cause such Contract, license or other obligation to remain in effect beyond the term in effect as of the Effective Time. The Liable Party shall indemnify each Other Party and the members of such Other Party's Group and hold each of them harmless against any and all Liabilities arising in connection therewith; provided, that the Liable Party shall have no obligation to indemnify the Other Party or any member of such Other Party's Group with respect to any matter to the extent that such Other Party has engaged in any knowing violation of Law or fraud in connection therewith. The Other Party shall, without further consideration, promptly pay and remit, or cause to be promptly paid or remitted, to the Liable Party or to another member of the Liable Party's Group, all money, rights and other consideration received by it or any member of its Group in respect of such performance by the Liable Party (unless any such consideration is an Asset of such Other Party pursuant to this Agreement). If and when any such Consent, release, substitution or amendment shall be obtained or such agreement, lease, license or other rights or obligations shall otherwise become assignable or able to be novated, the Other Party shall promptly assign, or cause to be assigned, all rights, obligations and other Liabilities thereunder of any member of such Other Party's Group to the Liable Party or to another member of the Liable Party's Group without payment of any further consideration and the Liable Party, or another member of such Liable Party's Group, without the payment of any further consideration, shall assume such rights and obligations and other Liabilities.

Section 2.12 Disclaimer of Representations and Warranties. EACH OF iGATE (ON BEHALF OF ITSELF AND EACH OTHER MEMBER OF THE iGATE GROUP), AND MASTECH (ON BEHALF OF ITSELF AND EACH OTHER MEMBER OF THE MASTECH GROUP) UNDERSTANDS AND AGREES THAT, EXCEPT AS EXPRESSLY SET FORTH HEREIN OR IN ANY ANCILLARY AGREEMENT, NO PARTY TO THIS AGREEMENT, ANY ANCILLARY AGREEMENT OR ANY OTHER AGREEMENT OR DOCUMENT CONTEMPLATED HEREBY OR THEREBY, IS REPRESENTING OR WARRANTING IN ANY WAY AS TO THE ASSETS, BUSINESSES OR LIABILITIES CONTRIBUTED, TRANSFERRED, DISTRIBUTED, OR ASSUMED AS CONTEMPLATED HEREBY OR THEREBY, AS TO ANY CONSENTS OR GOVERNMENTAL APPROVALS REQUIRED IN CONNECTION HEREWITH OR THEREWITH, AS TO THE VALUE OR FREEDOM FROM ANY SECURITY INTERESTS OF, OR ANY OTHER MATTER CONCERNING, ANY ASSETS OF SUCH PARTY, OR AS TO THE ABSENCE OF ANY DEFENSES OR RIGHT OF SETOFF OR FREEDOM FROM COUNTERCLAIM WITH RESPECT TO ANY ACTION OR OTHER ASSET, INCLUDING ACCOUNTS RECEIVABLE, OF ANY PARTY, OR AS TO THE LEGAL SUFFICIENCY OF ANY CONTRIBUTION, DISTRIBUTION, ASSIGNMENT, DOCUMENT, CERTIFICATE OR INSTRUMENT DELIVERED HEREUNDER TO CONVEY TITLE TO ANY ASSET OR THING OF VALUE UPON THE EXECUTION, DELIVERY AND FILING HEREOF OR THEREOF. EXCEPT AS MAY EXPRESSLY BE SET FORTH HEREIN OR IN ANY ANCILLARY AGREEMENT, **ALL ASSETS ARE BEING TRANSFERRED ON AN "AS IS," "WHERE IS" BASIS** AND THE RESPECTIVE TRANSFEREES SHALL BEAR ALL ECONOMIC AND LEGAL RISKS THAT (I) ANY CONVEYANCE SHALL PROVE TO BE INSUFFICIENT TO VEST IN THE TRANSFEREE GOOD TITLE, FREE AND CLEAR OF ANY SECURITY INTEREST, AND (II) ANY NECESSARY CONSENTS OR GOVERNMENTAL APPROVALS ARE NOT OBTAINED OR THAT ANY REQUIREMENTS OF LAWS, CONTRACTS OR JUDGMENTS ARE NOT COMPLIED WITH. ALL WARRANTIES OF HABITABILITY, MERCHANTABILITY AND FITNESS FOR ANY PARTICULAR PURPOSE, AND ALL OTHER WARRANTIES ARISING UNDER THE UNIFORM COMMERCIAL CODE (OR SIMILAR FOREIGN LAWS), ARE HEREBY DISCLAIMED.

ARTICLE III

THE DISTRIBUTION

Section 3.1 Stock Dividend to iGATE; Distribution. Prior to the Distribution Date, Mastech shall issue to iGATE as a stock dividend such number of shares of Mastech Common Stock (or iGATE and Mastech shall take or cause to be taken such other appropriate actions to ensure that iGATE has the requisite number of shares of Mastech Common Stock) as may be requested by iGATE after consultation with Mastech in order to effect the Distribution, which shares as of the date of issuance shall represent (together with such shares previously held by iGATE) all of the issued and outstanding shares of Mastech Common Stock. Subject to the conditions and other terms in this ARTICLE III, iGATE will cause the Agent on the Distribution Date to distribute all of the outstanding shares of Mastech Common Stock then owned by iGATE to the holders of iGATE Common Stock on the Record Date, and to credit the appropriate class and number of such shares of Mastech Common Stock to book entry accounts for each such holder or designated transferee or transferees of such holder of Mastech Common Stock. For

stockholders of iGATE who own iGATE Common Stock through a broker or other nominee, their shares of Mastech Common Stock will be credited to their respective accounts by such broker or nominee. Subject to conditions and other terms in this ARTICLE III, each holder of iGATE Common Stock on the Record Date (or such holder's designated transferee or transferees) will be entitled to receive in the Distribution one share of Mastech Common Stock for every 15 shares of iGATE Common Stock held by such stockholder. No action by any such stockholder shall be necessary for such stockholder (or such stockholder's designated transferee or transferees) to receive the applicable number of shares of Mastech Common Stock (and, if applicable, cash in lieu of any fractional shares) such stockholder is entitled to in the Distribution.

Section 3.2 Fractional Shares. iGATE stockholders who, after aggregating the number of shares of Mastech Common Stock (or fractions thereof) to which such stockholder would be entitled on the Record Date, would be entitled to receive a fraction of a share of Mastech Common Stock in the Distribution, will receive cash in lieu of fractional shares. Fractional shares of Mastech Common Stock will not be distributed in the Distribution nor credited to book-entry accounts. The Agent shall, as soon as practicable after the Distribution Date (a) determine the number of whole shares and fractional shares of Mastech Common Stock allocable to each other holder of record or beneficial owner of iGATE Common Stock as of close of business on the Record Date, (b) aggregate all such fractional shares into whole shares and sell the whole shares obtained thereby in open market transactions at then prevailing trading prices on behalf of holders who would otherwise be entitled to fractional share interests, and (c) distribute to each such holder, or for the benefit of each such beneficial owner, such holder's or owner's ratable share of the net proceeds of such sale, based upon the average gross selling price per share of Mastech Common Stock after making appropriate deductions for any amount required to be withheld for United States federal income tax purposes. iGATE shall bear the cost of brokerage fees and transfer taxes incurred in connection with these sales of fractional shares, which such sales shall occur as soon after the Distribution Date as practicable and as determined by the Agent. None of iGATE, Mastech or the applicable Agent will guarantee any minimum sale price for the fractional shares of Mastech Common Stock. Neither iGATE nor Mastech will pay any interest on the proceeds from the sale of fractional shares. The Agent will have the sole discretion to select the broker-dealers through which to sell the aggregated fractional shares and to determine when, how and at what price to sell such shares. Neither the Agent nor the selected broker-dealers will be Affiliates of iGATE or Mastech. Any Mastech Common Stock or cash in lieu of fractional shares with respect to Mastech Common Stock that remains unclaimed by any holder of record one hundred-eighty (180) days after the Distribution Date shall be delivered to Mastech. Mastech shall hold such Mastech Common Stock and/or cash for the account of such holder of record and any such holder of record shall look only to Mastech for such Mastech Common Stock and/or cash, if any, in lieu of fractional share interests, subject in each case to applicable escheat or other abandoned property laws.

Section 3.3 Actions in Connection with the Distribution.

(a) Mastech shall file such amendments and supplements to the Form 10 as iGATE may reasonably request, and such amendments as may be necessary in order to cause the same to become and remain effective as required by Law, including filing such amendments and supplements to the Form 10 and Information Statement as may be required by the Commission

or federal, state or foreign securities Laws. iGATE shall mail to the holders of iGATE Common Stock, at such time on or prior to the Distribution Date as iGATE shall determine, the Information Statement included in the Form 10, as well as any other information concerning Mastech, Mastech's business, operations and management, the Separation and such other matters as iGATE shall reasonably determine are necessary and as may be required by Law.

(b) Mastech shall also prepare, file with the Commission and cause to become effective any registration statements or amendments thereof required to effect the establishment of, or amendments to, any employee benefit and other plans necessary or appropriate in connection with the transactions contemplated by this Agreement, or any of the Ancillary Agreements, including any transactions related to financings or other credit facilities. Promptly after receiving a request from iGATE, Mastech shall prepare and, in accordance with applicable Law, file with the Commission any such documentation that iGATE determines is necessary or desirable to effectuate the Distribution, and iGATE and Mastech shall each use commercially reasonable efforts to obtain all necessary approvals from the Commission with respect thereto as soon as practicable.

(c) Promptly after receiving a request from iGATE, Mastech shall prepare and file, and shall use commercially reasonable efforts to have approved and made effective, an application for the original listing on the AMEX of the Mastech Common Stock to be distributed in the Distribution, subject to official notice of distribution.

(d) Nothing in this Section 3.3 shall be deemed, by itself, to create a Liability of iGATE for any portion of the Form 10.

Section 3.4 Sole Discretion of iGATE. iGATE shall, in its sole and absolute discretion, determine the Distribution Date and all terms of the Distribution, including the form, structure and terms of any transactions to effect the Distribution and the timing of and conditions to the consummation thereof. In addition, iGATE may, in accordance with Section 9.10, at any time prior to the Distribution Date and from time to time until the completion of the Distribution decide to abandon the Distribution or modify or change the terms of the Distribution, including by accelerating or delaying the timing of the consummation of all or part of the Distribution. None of Mastech, any other member of the Mastech Group, any Mastech Employee or any Third-Party shall have any right or claim to require the consummation of the Separation or the Distribution, each of which shall be effected at the sole discretion of the Board of Directors of iGATE.

Section 3.5 Conditions to Distribution. Subject to Section 3.4, the following are conditions to the consummation of the Distribution. The obligation of iGATE to consummate the Distribution is subject to the prior or simultaneous satisfaction, or waiver by iGATE, in its sole and absolute discretion, of each of the following conditions:

(a) iGATE shall enter into a distribution agent agreement with the Agent (the "Distribution Agent Agreement") providing for, among other things, (i) the payment of the Distribution to the holders of iGATE Common Stock in accordance with this Article III and the Distribution Agent Agreement, and (ii) the designation of Mastech as a third party beneficiary. iGATE and Mastech shall deliver to the Distribution Agent (i) book-entry transfer authorizations

for all of the outstanding shares of Mastech Common Stock to be distributed in connection with the payment of the Distribution and (ii) all information required to complete the Distribution on the basis set forth herein and under the Distribution Agent Agreement. Following the Distribution Date, upon the request of the Distribution Agent, Mastech shall provide to the Distribution Agent book-entry transfer authorizations of Mastech Common Stock that the Distribution Agent shall require in order to further effect the Distribution.

(b) The Form 10 shall have been declared effective by the Commission, with no stop order in effect with respect thereto;

(c) The Mastech Common Stock to be delivered in the Distribution shall have been approved for listing on the AMEX, subject to official notice of distribution;

(d) On or prior to the Effective Time, all necessary actions shall be taken to adopt the form of certificate of incorporation and by-laws filed by Mastech with the Commission as exhibits to the Form 10.

(e) On or prior to the Effective Time, iGATE and Mastech shall take all necessary action to cause Mastech to form its Board of Directors.

(f) On or prior to the Effective Time, (i) iGATE shall cause all of its employees and any employees of its Affiliates who will become a Mastech Employee immediately following the Effective Time to resign, effective as of the Effective Time, from all positions as officers or directors of any member of the iGATE Group in which they serve, unless such person will continue as a director of iGATE after the Effective Time, and (ii) Mastech shall cause all of its employees and any employees of its Affiliates who will become an iGATE Employee immediately following the Effective Time to resign, effective as of the Effective Time, from all positions as officers or directors of any member of the Mastech Group in which they serve, unless such person will continue as a director of Mastech after the Effective Time. No Person shall be required by any Party to resign from any position or office with another Party if such Person is disclosed in the Information Statement as the Person who is to hold such position or office following the Distribution.

(g) On or prior to the Effective Time, iGATE and Mastech shall enter into, and/or (where applicable) shall cause a member or members of their respective Groups to enter into, the Ancillary Agreements.

(h) iGATE shall have obtained an opinion from Reed Smith LLP, its tax counsel, in form and substance satisfactory to iGATE (in its sole discretion), substantially to the effect that the Distribution will qualify as tax-free for Federal income tax purposes under Section 355 of the Code;

(i) iGATE shall have obtained a solvency opinion from Stout Risius & Ross, Inc., in form and substance satisfactory to iGATE (in its sole discretion), which solvency opinion shall provide such firm's opinion that Mastech will be solvent following the Distribution.

(j) All permits, registrations and Consents required under the securities or blue sky Laws of states or other political subdivisions of the United States or of other foreign jurisdictions in connection with the Distribution shall have been obtained and be in full force and effect; and

(k) No order, injunction or decree issued by any Governmental Entity of competent jurisdiction or other legal restraint or prohibition preventing the consummation of the Distribution or any of the transactions related thereto, including the Transfer of Assets and assumption of Liabilities pursuant to Article II hereof, shall be in effect.

Each of the foregoing conditions is for the sole benefit of iGATE and shall not give rise to or create any duty on the part of iGATE or the Board of Directors of iGATE to waive or not waive any such condition. Any determination made by iGATE, in its sole and absolute discretion prior to the Distribution concerning the satisfaction or waiver of any or all of the conditions set forth in this Section 3.5 shall be conclusive and binding on the Parties.

ARTICLE IV

CERTAIN COVENANTS

Section 4.1 No Solicitation. None of iGATE or Mastech or any member of their respective Groups will from the Effective Time through and including the two year anniversary of the Effective Time, without the prior written consent of the other applicable Party, either directly or indirectly, on their own behalf or in the service or on behalf of others, solicit, aid, induce or encourage (i) in the case of iGATE or any other member of the iGATE Group, any employee at the level of vice president or higher, and in the case of Mastech or any other member of the Mastech Group, any employee at the level of vice president or higher or (ii) any employee working at a facility or location at which employees of the other Party or member of the other Party's Group also work to leave his or her employment; provided, however, that nothing in this Section 4.1 shall be deemed to prohibit, any general solicitation for employment through advertisements and search firms not specifically directed at employees of such other applicable Party; provided, further, that the applicable Party has not encouraged or advised such firm to approach any such employee.

Section 4.2 Legal Names and Other Parties' Trademarks.

(a) Except as otherwise specifically provided in any Ancillary Agreement, as soon as reasonably practicable after the Distribution Date, but in any event within thirty (30) days thereafter, each Party shall cease (and shall cause all of the other members of its Group to cease): (i) making any use of any names or Trademarks that include (A) any of the Trademarks of the other Party or such other Party's Affiliates (including, in the case of Mastech, "iGATE" or any other name or Trademark containing the words "iGATE", and in the case of iGATE, "Mastech" or any other name or Trademark containing the words "Mastech") and (B) any names or Trademarks related thereto including any names or Trademarks confusingly similar thereto or dilutive thereof (with respect to each Party, such Trademarks of the other Party or any of such other Party's Affiliates, the "Other Party Marks"), and (ii) holding themselves out as having any affiliation with the other Party or such other Party's Affiliates; provided, however, that the foregoing shall not prohibit any Party or any member of a Party's Group from (1) making factual

reference that it was formerly affiliated with iGATE, (2) making use of any Other Party Mark in a manner that would constitute “fair use” under applicable Law if any unaffiliated third party made such use or would otherwise be legally permissible for any unaffiliated third party without the consent of the Party owning such Other Party Mark, and (3) making references in internal historical and tax records. In furtherance of the foregoing, as soon as practicable, but in no event later than thirty (30) days following the Distribution Date, each Party shall (and cause all of the other members of its Group to) remove, strike over or otherwise obliterate all Other Party Marks from all of such Party’s and its Affiliates’ assets and other materials, including any vehicles, business cards, schedules, stationery, packaging materials, displays, signs, promotional materials, manuals, forms, websites, email, computer Software and other materials and systems; provided, however, that Mastech shall promptly after the Distribution Date and continuing for a period of thirty (30) days post a disclaimer in a form and manner reasonably acceptable to iGATE on the “www.mastech.com” website informing its customers that as of the Effective Time and thereafter Mastech, and not iGATE, is responsible for the operation of the Mastech Business, including such website and any applicable services. Any use by any Party or any of such Party’s Affiliates of any of the Other Party Marks as permitted in this Section 4.2 is subject to their compliance with all quality control standards and related requirements and guidelines in effect for the Other Party Marks as of the Effective Time. The Parties shall (and shall cause the other members of its Group to) not use the Other Party Marks as permitted in this Section 4.2 in a manner that is reasonably likely to reflect negatively on such names or marks, or on the other Party or its Affiliates.

(b) Notwithstanding the foregoing requirements of Section 4.2(a), if any Party or any member of such Party’s Group used commercially reasonable efforts to comply with Section 4.2(a) but is unable, due to regulatory or other circumstance beyond its control, to effect a legal name change in compliance with applicable Law such that an Other Party Mark remains in such Party’s or its Group member’s legal name, then such Party or its relevant Group member will not be deemed to be in breach hereof as long as it continues to use commercially reasonable efforts to effectuate such name change and does effectuate such name change within six (6) months after the Distribution Date, and, in such circumstances, such Party or Group member may continue to include in its assets and other materials references to the Other Party Mark that is in such Party’s or Group member’s legal name which includes references to “Mastech” or “iGATE” as applicable, but only to the extent necessary to identify such Party or Group member and only until such Party’s or Group member’s legal name can be changed to remove and eliminate such references.

(c) Notwithstanding the foregoing requirements of Section 4.2(a), Mastech shall not be required to change any name including the words “iGATE” in any third-party Contract or license, or in property records with respect to real or personal property, if an effort to change the name is commercially unreasonable; provided, however, that (i) Mastech on a prospective basis from and after the Distribution Date shall change the name in any new or amended third-party Contract or license or property record and (ii) Mastech shall not advertise or make public any continued use of the “iGATE” name permitted by this Section 4.2(c).

Section 4.3 Auditors and Audits; Annual and Quarterly Financial Statements and Accounting.

(a) Annual Financial Statements. Each Party shall provide to the other Party on a timely basis all information reasonably required to meet its schedule for the preparation, printing, filing, and public dissemination of its annual financial statements and for management's assessment of the effectiveness of its disclosure controls and procedures and its internal control over financial reporting in accordance with Items 307 and 308, respectively, of Regulation S-K and, to the extent applicable to such Party, its auditor's audit of its internal control over financial reporting and management's assessment thereof in accordance with Section 404 of the Sarbanes-Oxley Act of 2002 and the Commission's and Public Company Accounting Oversight Board's rules and auditing standards thereunder (such assessments and audit being referred to as the "Internal Control Audit and Management Assessments"). Without limiting the generality of the foregoing, each Party will provide all required financial and other Information with respect to itself and its Subsidiaries to its auditors in a sufficient and reasonable time and in sufficient detail to permit its auditors to take all steps and perform all reviews necessary to provide sufficient assistance to each other Party's auditors with respect to information to be included or contained in such other Party's annual financial statements and to permit such other Party's auditors and management to complete the Internal Control Audit and Management Assessments, to the extent applicable to such Party.

(b) Access to Personnel and Records. Each audited Party shall authorize, and use its commercially reasonable efforts to cause, its respective auditors to make available to the other Party's auditors (each such other Party's auditors, collectively, the "Other Parties' Auditors") both the personnel who performed or are performing the annual audits of such audited party (each such Party with respect to its own audit, the "Audited Party") and work papers related to the annual audits of such Audited Party, in all cases within a reasonable time prior to such Audited Party's auditors' opinion date, so that the Other Parties' Auditors are able to perform the procedures they consider necessary to take responsibility for the work of the Audited Party's auditors as it relates to their auditors' report on such other Party's financial statements, all within sufficient time to enable such other Party to meet its timetable for the printing, filing and public dissemination of its annual financial statements. Each Party shall make available to the Other Parties' Auditors and management its personnel and Records in a reasonable time prior to the Other Parties' Auditors' opinion date and other Parties' management's assessment date so that the Other Parties' Auditors and other Parties' management are able to perform the procedures they consider necessary to conduct the 2008 Internal Control Audit and Management Assessments.

(c) Amended Financial Reports. In the event a Party restates any of its financial statements that includes such Party's audited or unaudited financial statements with respect to any balance sheet date or period of operation between January 1, 2003 and December 31, 2008, such Party will deliver to the other Party a substantially final draft, as soon as the same is prepared, of any report to be filed by such first Party with the Commission that includes such restated audited or unaudited financial statements (the "Amended Financial Reports"); provided, however, that such first Party may continue to revise its Amended Financial Report prior to its filing thereof with the Commission, which changes will be delivered to the other Party as soon as reasonably practicable; provided, further, that such first Party's financial personnel will actively consult with the other Party's financial personnel regarding any changes which such first Party may consider making to its Amended Financial Report and related disclosures prior to the anticipated filing of such report with the Commission, with particular focus on any changes

which would have an effect upon the other Party's financial statements or related disclosures. Each Party will reasonably cooperate with, and permit and make any necessary employees available to, the other Party, in connection with the other Party's preparation of any Amended Financial Reports.

(d) Financials; Outside Auditors. If any Party or member of its respective Group is required, pursuant to Rule 3-09 of Regulation S-X or otherwise, to include in its Exchange Act filings audited financial statements or other information of the other Party or member of the other Party's Group, the other Party shall use its commercially reasonable efforts (i) to provide such audited financial statements or other information, and (ii) to cause its outside auditors to consent to the inclusion of such audited financial statements or other information in the Party's Exchange Act filings.

(e) Third Party Agreements. Nothing in this Section 4.3 shall require any Party to violate any agreement with any third party regarding the confidentiality of confidential and proprietary information relating to that third party or its business; provided, however, that in the event that a Party is required under this Section 4.3 to disclose any such information, such Party shall use commercially reasonable efforts to seek to obtain such third party's consent to the disclosure of such information.

Section 4.4 No Restrictions on Corporate Opportunities.

(a) In the event that iGATE or any other member of the iGATE Group acquires knowledge of a potential transaction or matter that may be a corporate opportunity for both iGATE or any other member of the iGATE Group and Mastech or any other member of the Mastech Group, neither iGATE nor any other member of the iGATE Group, shall have any duty to communicate or present such corporate opportunity to Mastech or any other member of the Mastech Group and shall not be liable to Mastech or any other member of the Mastech Group or to Mastech's stockholders for breach of any fiduciary duty as a stockholder of Mastech by reason of the fact that iGATE or any other member of the iGATE Group pursues or acquires such corporate opportunity for itself, directs such corporate opportunity to another person or entity, or does not present such corporate opportunity to Mastech or any other member of the Mastech Group.

(b) In the event that Mastech or any other member of the Mastech Group acquires knowledge of a potential transaction or matter that may be a corporate opportunity for both iGATE or any other member of the iGATE Group and Mastech or any other member of the Mastech Group, neither Mastech nor any other member of the Mastech Group shall have any duty to communicate or present such corporate opportunity to iGATE or any other member of the iGATE Group and shall not be liable to iGATE or any other member of the iGATE Group or to iGATE's stockholders for breach of any fiduciary duty as a stockholder of iGATE by reason of the fact that Mastech or any other member of the Mastech Group pursues or acquires such corporate opportunity for itself, directs such corporate opportunity to another person or entity, or does not present such corporate opportunity to iGATE or any other member of the iGATE Group.

(c) For the purposes of this Section 4.4, “corporate opportunities” of Mastech or any other member of the Mastech Group shall include, but not be limited to, business opportunities that Mastech or any other member of the Mastech Group that are, by their nature, in a line of business of Mastech or any other member of the Mastech Group, including the Mastech Business and in which, by embracing the opportunities, the self-interest of iGATE or any other member of the iGATE Group or any of their officers or directors will be brought into conflict with that of Mastech or any other member of the Mastech Group, and corporate opportunities of iGATE or any other member of the iGATE Group shall include, but not be limited to, business opportunities that iGATE or any other member of the iGATE Group that are, by their nature, in a line of business of iGATE or any other member of the iGATE Group and in which, by embracing the opportunities, the self-interest of Mastech or any other member of the Mastech Group or any of their officers or directors will be brought into conflict with that of iGATE or any other member of the iGATE Group.

ARTICLE V

RELEASES AND INDEMNIFICATION

Section 5.1 Release of Pre-Distribution Claims.

(a) Except (i) as provided in Section 5.1(b), (ii) as may be otherwise provided in any Ancillary Agreement, and (iii) for any matter for which any Party is entitled to indemnification or contribution pursuant to this ARTICLE V, each Party, for itself and each member of its respective Group, their respective Affiliates and all Persons who at any time prior to the Effective Time were directors, officers, agents or employees of any member of their respective Group (in each case, in their respective capacities as such), in each case, together with their respective heirs, executors, administrators, successors and assigns, do hereby remise, release and forever discharge the other Party and the other members of such other Parties’ Group, their respective Affiliates and all Persons who at any time prior to the Effective Time were shareholders, directors, officers, agents or employees of any member of such other Parties (in each case, in their respective capacities as such), in each case, together with their respective heirs, executors, administrators, successors and assigns, from any and all Liabilities whatsoever, whether at law or in equity (including any right of contribution), whether arising under any Contract, by operation of Law or otherwise, including for fraud, existing or arising from any acts or events occurring or failing to occur or alleged to have occurred or to have failed to occur or any conditions existing or alleged to have existed on or before the Effective Time, including in connection with all activities to implement the Distribution, the Separation and any of the other transactions contemplated hereunder and under any of the Ancillary Agreements.

(b) Nothing contained in Section 5.1(a) shall impair or otherwise affect any right of any Party, and as applicable, a member of the Party’s Group to enforce this Agreement, any Ancillary Agreement or any agreements, arrangements, commitments or understandings unrelated to the Separation and Distribution and explicitly contemplated in this Agreement or any Ancillary Agreement to continue in effect after the Effective Time. In addition, nothing contained in Section 5.1(a) shall release any Person from:

(i) any Liability assumed, Transferred by, or assigned or allocated to, a Party or a member of such Party’s Group pursuant to or contemplated by this Agreement or any Ancillary Agreement including (A) with respect to iGATE, any iGATE Liability and (B) with respect to Mastech, any Mastech Liability;

(ii) any Liability provided in or resulting from any other Contract or understanding that is entered into after the Effective Time between one Party (and/or a member of such Party's Group), on the one hand, and the other Party (and/or a member of such Party's Group), on the other hand;

(iii) any Liability that the Parties may have with respect to indemnification or contribution pursuant to this Agreement or otherwise for claims brought against the Parties by a third-party, which Liability shall be governed by the provisions of this ARTICLE V and, if applicable, the appropriate provisions of the Ancillary Agreements;

(iv) any Liability with respect to any Continuing Arrangements.

In addition, nothing contained in Section 5.1(a) shall release iGATE from indemnifying any director, officer or employee of Mastech who was a director, officer or employee of iGATE or any of its Affiliates on or prior to the Effective Time, to the extent such director, officer or employee is or becomes a named defendant in any Action with respect to which he or she was entitled to such indemnification pursuant to obligations existing prior to the Effective Time, it being understood that if the underlying obligation giving rise to such Action is a Mastech Liability, Mastech shall indemnify iGATE for such Liability (including iGATE's costs to indemnify the director, officer or employee) in accordance with the provisions set forth in this ARTICLE V.

(c) Each Party shall not, and shall not permit any member of its Group to, make any claim or demand, or commence any Action asserting any claim or demand, including any claim of contribution or indemnification, against any other Party or any member of any other Party's Group, or any other Person released pursuant to Section 5.1(a), with respect to any and all Liabilities released pursuant to Section 5.1(a).

(d) It is the intent of each Party, by virtue of the provisions of this Section 5.1, to provide for a full and complete release and discharge of all Liabilities existing or arising from all acts and events occurring or failing to occur or alleged to have occurred or to have failed to occur and all conditions existing or alleged to have existed on or before the Effective Time, whether known or unknown, between one Party (and/or a member of such Party's Group) and the other Party (and/or a member of such other Party's or parties' Group) (including any contractual agreements or arrangements existing or alleged to exist between or among any such members on or before the Effective Time), except as specifically set forth in Section 5.1(a) and 5.1(b).

(e) If any Person associated with a Party (including any director, officer or employee of a Party) initiates an Action with respect to claims released by this Section 5.1, the Party with which such Person is associated shall indemnify the other Party against such Action in accordance with the provisions set forth in this ARTICLE V.

(f) At any time, at the request of any other Party, each Party shall cause each member of its respective Group and to the extent practicable each other Person on whose behalf it released Liabilities pursuant to this Section 5.1 to execute and deliver releases reflecting the provisions hereof.

Section 5.2 Indemnification by iGATE. Except as otherwise specifically set forth in any provision of this Agreement or of any Ancillary Agreement, following the Effective Time, iGATE shall indemnify, defend and hold harmless the Mastech Indemnitees from and against any and all Indemnifiable Losses arising out of, by reason of or otherwise in connection with (i) the iGATE Liabilities or (ii) any breach by any member of the iGATE Group of any provision of this Agreement or any Ancillary Agreement, unless such Ancillary Agreement expressly provides for separate indemnification therein, in which case any such indemnification claims shall be made thereunder.

Section 5.3 Indemnification by Mastech. Except as otherwise specifically set forth in any provision of this Agreement or of any Ancillary Agreement, Mastech shall indemnify, defend and hold harmless the iGATE Indemnitees from and against any and all Indemnifiable Losses arising out of, by reason of or otherwise in connection with (i) the Mastech Liabilities or (ii) any breach by Mastech or any member of the Mastech Group of any provision of this Agreement or any Ancillary Agreement, unless such Ancillary Agreement expressly provides for separate indemnification therein, in which case any such indemnification claims shall be made thereunder.

Section 5.4 Procedures for Indemnification.

(a) An Indemnitee shall give the Indemnifying Party notice of any matter that an Indemnitee has determined has given or could give rise to a right of indemnification under this Agreement (other than a Third Party Claim which shall be governed by Section 5.4(b)), within ten (10) Business Days of such determination, stating the amount of the Indemnifiable Loss claimed, if known, and method of computation thereof, and containing a reference to the provisions of this Agreement in respect of which such right of indemnification is claimed by such Indemnitee or arises; provided, however, that the failure to provide such notice shall not release the Indemnifying Party from any of its obligations except and solely to the extent the Indemnifying Party shall have been materially prejudiced as a result of such failure (except that the Indemnifying Party or Parties shall not be liable for any expenses incurred during the period in which the Indemnitee failed to give such notice).

(b) Third Party Claims. If a claim or demand is made against an iGATE Indemnitee or a Mastech Indemnitee (each, an “Indemnitee”) by any Person who is not a party to this Agreement or an Ancillary Agreement or an Affiliate of a Party (a “Third Party Claim”) as to which such Indemnitee is or may be entitled to indemnification pursuant to this Agreement, such Indemnitee shall notify the Party which is or may be required pursuant to this ARTICLE V or pursuant to any Ancillary Agreement to make such indemnification (the “Indemnifying Party”) in writing, and in reasonable detail, of the Third Party Claim promptly (and in any event within ten (10) Business Days) after receipt by such Indemnitee of written notice of the Third Party Claim; provided, however, that the failure to provide notice of any such Third Party Claim pursuant to this sentence shall not release the Indemnifying Party from any of its obligations

except and solely to the extent the Indemnifying Party shall have been materially prejudiced as a result of such failure (except that the Indemnifying Party or Parties shall not be liable for any expenses incurred during the period in which the Indemnitee failed to give such notice). Thereafter, the Indemnitee shall deliver to the Indemnifying Party, promptly (and in any event within ten (10) Business Days) after the Indemnitee's receipt thereof, copies of all notices and documents (including court papers) received by the Indemnitee relating to the Third Party Claim.

(c) Other than in the case of a Liability being managed by a Party in accordance with any Ancillary Agreement, an Indemnifying Party shall be entitled (but shall not be required) to assume, control the defense of, and settle any Third Party Claim, at such Indemnifying Party's own cost and expense and by such Indemnifying Party's own counsel, that is reasonably acceptable to the applicable Indemnitees, if it gives notice of its intention to do so to the applicable Indemnitees within thirty (30) days of the receipt of such notice from such Indemnitees. After notice from an Indemnifying Party to an Indemnitee of its election to assume the defense of a Third Party Claim, such Indemnitee shall have the right to employ separate counsel and to participate in (but not control) the defense, compromise or settlement thereof, at its own expense and, in any event, shall cooperate with the Indemnifying Party in such defense and make available to the Indemnifying Party all witnesses, pertinent Information, materials and information in such Indemnitee's possession or under such Indemnitee's control relating thereto as are reasonably required by the Indemnifying Party. In the event of a conflict of interest between the Indemnifying Party and the applicable Indemnitee(s), or in the event that any Third Party Claim seeks equitable relief which would restrict or limit the future conduct of the Indemnitee's business or operations, such Indemnitee(s) shall be entitled to retain, at the Indemnifying Party's Expense, separate counsel as required by the applicable rules of professional conduct and to participate in (but not control) the defense, compromise, or settlement of that portion of the Third Party Claim that seeks equitable relief with respect to the Indemnitee(s).

(d) If an Indemnifying Party elects not to assume responsibility for defending a Third Party Claim, or fails to notify an Indemnitee of its election as provided in Section 5.4(c), such Indemnitee may defend such Third Party Claim at the cost and expense of the Indemnifying Party. If the Indemnitee is conducting the defense against any such Third Party Claim, the Indemnifying Party shall cooperate with the Indemnitee in such defense and make available to the Indemnitee all witnesses, pertinent Information, material and information in such Indemnifying Party's possession or under such Indemnifying Party's control relating thereto as are reasonably required by the Indemnitee.

(e) Unless the Indemnifying Party has failed to assume the defense of the Third Party Claim in accordance with the terms of this Agreement, no Indemnitee may settle or compromise any Third Party Claim without the consent of the Indemnifying Party, which consent shall not be unreasonably withheld or delayed. If an Indemnifying Party has failed to assume the defense of the Third Party Claim within the time period specified in clause (c) above, it shall not be a defense to any obligation to pay any amount in respect of such Third Party Claim that the Indemnifying Party was not consulted in the defense thereof, that such Indemnifying Party's views or opinions as to the conduct of such defense were not accepted or adopted, that such Indemnifying Party does not approve of the quality or manner of the defense thereof or that such Third Party Claim was incurred by reason of a settlement rather than by a judgment or other determination of liability.

(f) In the case of a Third Party Claim, no Indemnifying Party shall consent to entry of any judgment or enter into any settlement of the Third Party Claim without the consent (not to be unreasonably withheld) of the Indemnitee if the effect thereof is to permit any injunction, declaratory judgment, other order or other nonmonetary relief to be entered, directly or indirectly, against any Indemnitee.

(g) Except as otherwise provided in Section 9.20, absent fraud or willful misconduct by an Indemnifying Party, the indemnification provisions of this ARTICLE V shall be the sole and exclusive remedy of an Indemnitee for any monetary or compensatory damages or losses resulting from any breach of this Agreement (including with respect to monetary or compensatory damages or losses arising out of or relating to, as the case may be, any Mastech Liability or iGATE Liability), and each Indemnitee expressly waives and relinquishes any and all rights, claims or remedies such Person may have with respect to the foregoing other than under this ARTICLE V against any Indemnifying Party.

(h) Notwithstanding the foregoing, to the extent any Ancillary Agreement provides procedures for indemnification that differ from the provisions set forth in this Section 5.4, the terms of the Ancillary Agreement will govern.

(i) Any Indemnitee that has made a claim for indemnification pursuant to this Section 5.4 shall use commercially reasonable efforts to mitigate any Indemnifiable Losses in respect thereof.

Section 5.5 Indemnification Payments. Indemnification required by this ARTICLE V shall be made by periodic payments of the amount thereof during the course of the investigation or defense, as and when bills are received or an Indemnifiable Loss or Liability incurred.

Section 5.6 Additional Matters; Survival of Indemnities.

(a) The indemnity and contribution agreements contained in this ARTICLE V shall remain operative and in full force and effect, regardless of (i) any investigation made by or on behalf of any Indemnitee; and (ii) the knowledge by the Indemnitee of Liabilities for which it might be entitled to indemnification or contribution hereunder.

(b) The rights and obligations of each Party and their respective Indemnitees under this ARTICLE V shall survive the sale or other Transfer by any Party or its Affiliates of any Assets or businesses or the assignment by it of any and all Liabilities.

ARTICLE VI

CONFIDENTIALITY; ACCESS TO INFORMATION

Section 6.1 Provision of Corporate Records. Other than in circumstances in which indemnification is sought pursuant to ARTICLE V (in which event the provisions of such Article will govern) and without limiting the applicable provisions of ARTICLE V, and subject to appropriate restrictions for classified, privileged or Confidential Information:

(a) After the Effective Time, upon the prior written request by Mastech for specific and identified Information which relates to (x) Mastech or the conduct of the Mastech Business, as the case may be, up to the Effective Time, or (y) any Ancillary Agreement to which iGATE and Mastech are parties, iGATE shall provide, as soon as reasonably practicable following the receipt of such request, appropriate copies of such Information (or the originals thereof if the Party making the request has a reasonable need for such originals) in the possession or control of iGATE or any of its Affiliates, but only to the extent such items so relate and are not already in the possession or control of the requesting Party.

(b) After the Effective Time, upon the prior written request by iGATE for specific and identified Information which relates to (x) iGATE or the conduct of the iGATE Business up to the Effective Time, or (y) any Ancillary Agreement to which Mastech and iGATE are parties, Mastech shall provide, as soon as reasonably practicable following the receipt of such request, appropriate copies of such Information (or the originals thereof if the Party making the request has a reasonable need for such originals) in the possession or control of Mastech or any of its Affiliates, but only to the extent such items so relate and are not already in the possession or control of the requesting Party.

Section 6.2 Access to Information. Other than in circumstances in which indemnification is sought pursuant to ARTICLE V (in which event the provisions of such Article will govern) and without limiting the applicable provisions of ARTICLE V, from and after the Effective Time, each of iGATE and Mastech shall afford to the other and its authorized accountants, counsel and other designated representatives reasonable access during normal business hours, subject to appropriate restrictions for classified, privileged or Confidential Information and to the requirements of any applicable state and/or federal regulation such as a Code of Conduct or Standard of Conduct, to the personnel, properties, and Information of such Party and its Subsidiaries insofar as such access is reasonably required by the other Party, and only for the duration such access is required, and relates to (x) such other Party or the conduct of its business prior to the Effective Time or (y) any Ancillary Agreement to which each of the Party requesting such access and the Party requested to grant such access are Parties. Nothing in this Section 6.2 shall require any Party to violate any agreement with any third party regarding the confidentiality of confidential and proprietary information relating to that third party or its business; provided, however, that in the event that a Party is required to disclose any such information, such Party shall use commercially reasonable efforts to seek to obtain such third party Consent to the disclosure of such information. Each of iGATE and Mastech shall inform their respective officers, employees, agents, consultants, advisors, authorized accountants, counsel and other designated representatives who have or have access to the other Party's Confidential Information of their obligation to hold such information confidential to the same extent as is applicable to the Parties.

Section 6.3 Witness Services. At all times from and after the Effective Time, each of iGATE and Mastech shall use its commercially reasonable efforts to make available to the other, upon reasonable written request, its and its Subsidiaries' officers, directors, employees and agents as witnesses to the extent that (i) such Persons may reasonably be required to testify in

connection with the prosecution or defense of any Action in which the requesting Party may from time to time be involved (except for claims, demands or Actions between members of each Group) and (ii) there is no conflict in the Action between the requesting Party and the other Party except for the time and effort required in connection with the services of the officers, directors and employees and agents of the other Party.

Section 6.4 Confidentiality.

(a) Notwithstanding any termination of this Agreement, the Parties shall hold, and shall cause each of their respective Subsidiaries to hold, and shall each cause their respective officers, employees, agents, consultants and advisors to hold, in strict confidence, and not to disclose or release or use, for any ongoing or future commercial purpose, without the prior written consent of the other Party, any and all Confidential Information concerning any other Party; provided, that the Parties may disclose, or may permit disclosure of, Confidential Information (i) to their respective auditors, attorneys, financial advisors, bankers and other appropriate consultants and advisors who have a need to know such information for auditing and other non-commercial purposes and are informed of their obligation to hold such information confidential to the same extent as is applicable to the Parties and in respect of whose failure to comply with such obligations, the applicable Party will be responsible, (ii) if the Parties or any of their respective Subsidiaries are required or compelled to disclose any such Confidential Information by judicial or administrative process or by other requirements of Law or stock exchange rule, or (iii) as necessary in order to permit a Party to prepare and disclose its financial statements, or other required disclosures; provided, further, that each Party (and members of its Group as necessary) may use, or may permit use of, Confidential Information of the other Party in connection with such first Party performing its obligations, or exercising its rights, under this Agreement or any Ancillary Agreement. Notwithstanding the foregoing, in the event that any demand or request for disclosure of Confidential Information is made pursuant to clause (ii) above, each Party, as applicable, shall promptly notify the other of the existence of such request or demand and shall provide the other a reasonable opportunity to seek an appropriate protective order or other remedy, which such Parties will cooperate in obtaining. In the event that such appropriate protective order or other remedy is not obtained, the Party whose Confidential Information is required to be disclosed shall or shall cause the other applicable Party or Parties to furnish, or cause to be furnished, only that portion of the Confidential Information that is legally required to be disclosed and shall take commercially reasonable steps to ensure that confidential treatment is accorded such information.

(b) Notwithstanding anything to the contrary set forth herein, (i) the Parties shall be deemed to have satisfied their obligations hereunder with respect to Confidential Information if they exercise the same degree of care (but no less than a reasonable degree of care) as they take to preserve confidentiality for their own similar information and (ii) confidentiality obligations provided for in any agreement between each Party or its Subsidiaries and their respective employees shall remain in full force and effect. Notwithstanding anything to the contrary set forth herein, Confidential Information of any Party in the possession of and used by any other Party as of the Effective Time may continue to be used by such Party in possession of the Confidential Information in and only in the operation of the Mastech Business or the iGATE Business, as the case may be; provided, such Confidential Information may be used only so long as the Confidential Information is maintained in confidence and not disclosed in violation of

Section 6.4(a). Such continued right to use may not be Transferred (directly or indirectly) to any third party without the prior written consent of the applicable Party, except pursuant to Section 9.9.

(c) Each Party acknowledges that it and the other members of its Group may have in their possession confidential or proprietary information of third parties that was received under confidentiality or non-disclosure agreements with such third party prior to the Effective Time. Such Party will hold, and will cause the other members of its Group and their respective representatives to hold, in strict confidence the confidential and proprietary information of third parties to which they or any other member of their respective Groups has access, in accordance with the terms of any agreements entered into prior to the Effective Time between one or more members of such Party's Group (whether acting through, on behalf of, or in connection with, the separated Businesses) and such third parties.

(d) Upon the written request of a Party, the other Party shall promptly, (i) deliver to such requesting Party all original Confidential Information (whether written or electronic) concerning such requesting Party and/or its Subsidiaries, and (ii) if specifically requested by such requesting Party, destroy any copies of such Confidential Information (including any extracts therefrom). Upon the written request of such requesting Party, the other Party shall cause one of its duly authorized officers to certify in writing to such requesting Party that the requirements of the preceding sentence have been satisfied in full.

Section 6.5 Privileged Matters.

(a) Pre-Separation Services. The Parties recognize that legal and other professional services that have been and will be provided prior to the Effective Time have been and will be rendered for the collective benefit of each of the members of the iGATE Group and the Mastech Group, and that each of the members of the iGATE Group and the Mastech Group should be deemed to be the client with respect to such pre-Separation services for the purposes of asserting all privileges which may be asserted under applicable Law.

(b) Post-Separation Services. The Parties recognize that legal and other professional services will be provided following the Effective Time which will be rendered solely for the benefit of iGATE or Mastech or their successors or assigns, as the case may be. With respect to such post-Separation services, the Parties agree as follows:

(i) iGATE shall be entitled, in perpetuity, to control the assertion or waiver of all privileges in connection with privileged information which relates solely to the iGATE Business, whether or not the privileged information is in the possession of or under the control of iGATE or Mastech. iGATE shall also be entitled, in perpetuity, to control the assertion or waiver of all privileges in connection with privileged information that relates solely to the subject matter of any claims constituting iGATE Liabilities, now pending or which may be asserted in the future, in any lawsuits or other proceedings initiated against or by iGATE, whether or not the privileged information is in the possession of or under the control of iGATE or Mastech or their successors or assigns; and

(ii) Mastech shall be entitled, in perpetuity, to control the assertion or waiver of all privileges in connection with privileged information which relates solely to the Mastech Business, whether or not the privileged information is in the possession of or under the control of iGATE or Mastech or their successors or assigns. Mastech shall also be entitled, in perpetuity, to control the assertion or waiver of all privileges in connection with privileged information that relates solely to the subject matter of any claims constituting Mastech Liabilities, now pending or which may be asserted in the future, in any lawsuits or other proceedings initiated against or by Mastech, whether or not the privileged information is in the possession of or under the control of iGATE or Mastech or their successors or assigns.

(c) The Parties agree that they shall have a shared privilege, with equal right to assert or waive, subject to the restrictions in this Section 6.5, with respect to all privileges not allocated pursuant to the terms of Section 6.5(b). All privileges relating to any claims, proceedings, litigation, disputes, or other matters which involve both iGATE and Mastech in respect of which both Parties retain any responsibility or Liability under this Agreement, shall be subject to a shared privilege among them.

(d) No Party may waive any privilege which could be asserted under any applicable Law, and in which any other Party has a shared privilege, without the consent of the other Party, which shall not be unreasonably withheld or delayed or as provided in subsections (e) or (f) below. Consent shall be in writing, or shall be deemed to be granted unless written objection is made within twenty (20) days after notice upon the other Party requesting such consent.

(e) In the event of any litigation or dispute between or among any of the Parties, or any members of their respective Groups, either such Party may waive a privilege in which the other Party or member of such Group has a shared privilege, without obtaining the consent of the other Party; provided, that such waiver of a shared privilege shall be effective only as to the use of information with respect to the litigation or dispute between the relevant Parties and/or the applicable members of their respective Groups, and shall not operate as a waiver of the shared privilege with respect to third parties.

(f) If a dispute arises between or among the Parties or their respective Subsidiaries regarding whether a privilege should be waived to protect or advance the interest of any Party, each Party agrees that it shall negotiate in good faith, shall endeavor to minimize any prejudice to the rights of the other Parties, and shall not unreasonably withhold consent to any request for waiver by another Party. Each Party specifically agrees that it will not withhold consent to waiver for any purpose except to protect its own legitimate interests.

(g) Upon receipt by any Party or by any Subsidiary thereof of any subpoena, discovery or other request which arguably calls for the production or disclosure of information subject to a shared privilege or as to which another Party has the sole right hereunder to assert a privilege, or if any Party obtains knowledge that any of its or any of its Subsidiaries' current or former directors, officers, agents or employees have received any subpoena, discovery or other requests which arguably calls for the production or disclosure of such privileged information, such Party shall promptly notify the other Party or Parties of the existence of the request and shall provide the other Party or Parties a reasonable opportunity to review the information and to assert any rights it or they may have under this Section 6.5 or otherwise to prevent the production or disclosure of such privileged information.

(h) The transfer of all Information pursuant to this Agreement is made in reliance on the agreement of iGATE and Mastech as set forth in Section 6.4 and Section 6.5, to maintain the confidentiality of privileged information and to assert and maintain all applicable privileges. The access to information being granted pursuant to Section 6.1 and Section 6.2 hereof, the agreement to provide witnesses and individuals pursuant to Section 6.3 hereof, the furnishing of notices and documents and other cooperative efforts contemplated by Section 6.5 hereof, and the transfer of privileged information between and among the Parties and their respective Subsidiaries pursuant to this Agreement shall not be deemed a waiver of any privilege that has been or may be asserted under this Agreement or otherwise.

Section 6.6 Ownership of Information. Except for information transferred pursuant to Section 6.8, any information owned by one Party or any of its Subsidiaries that is provided to a requesting Party pursuant to this ARTICLE VI shall be deemed to remain the property of the providing Party. Unless specifically set forth herein, nothing contained in this Agreement shall be construed as granting or conferring rights of license or otherwise in any such information.

Section 6.7 Other Agreements. The rights and obligations granted under this ARTICLE VI are subject to any specific limitations, qualifications or additional provisions on the sharing, exchange or confidential treatment of information, or privileged matter with respect thereto, set forth in any Ancillary Agreement.

Section 6.8 Record Retention. Except as otherwise required or agreed in writing, or as otherwise provided in the Tax Sharing Agreement, each Party shall use its commercially reasonable efforts to retain, in accordance with such Party's record retention policies in effect from time to time, applicable to such Information, all significant Information in such Party's possession or under its control relating to the Business, Assets or Liabilities of the other Party, and, for a period of two (2) years following the Distribution Date, prior to destroying or disposing of any such Information, (a) the Party proposing to dispose of or destroy any such Information shall use its commercially reasonable efforts to provide no less than thirty (30) days' prior written notice to the other Party, specifying the Information proposed to be destroyed or disposed of and (b) if, prior to the scheduled date for such destruction or disposal, the other Party requests in writing that any of the Information proposed to be destroyed or disposed of be delivered to such other Party, the Party proposing to dispose of or destroy such Information shall promptly arrange for the delivery of the requested Information to a location specified by, and at the expense of, the requesting Party; provided, however, that in the event that any Party reasonably determines that any such provision of Information could be commercially detrimental to such Party or any member of its Group, violate any Law or agreement to which such Party or member of its Group is a party, or waive any attorney-client privilege applicable to such Party or member of its Group, the Parties shall take all reasonable measures to permit the compliance with the obligations pursuant to this Section 6.8 in a manner that avoids any such harm or consequence.

ARTICLE VII

DISPUTE RESOLUTION

Section 7.1 Negotiation.

(a) In the event of a controversy, dispute or claim arising out of, in connection with, or in relation to the interpretation, performance, nonperformance, validity, termination or breach of this Agreement or otherwise arising out of, or in any way related to this Agreement or the transactions contemplated hereby, including any claim based on contract, tort, statute or constitution (but excluding any controversy, dispute or claim arising out of any Contract relating to the use or lease of real property if any third party is a necessary party to such controversy, dispute or claim) (collectively, "Agreement Disputes"), the general counsel, chief legal officer or other appropriate executive officer of the relevant Parties (or such other executive officer designated by the relevant Party) shall negotiate for a reasonable period of time to settle such Agreement Dispute; provided, that (i) such reasonable period shall not, unless otherwise agreed by the relevant Parties in writing, exceed forty-five (45) days from the time of receipt by a Party of written notice of such Agreement Dispute ("Dispute Notice") and (ii) the relevant employees from both Parties with knowledge and interest in the dispute shall first have tried to resolve the differences between the Parties. Within thirty (30) days of receipt of the Dispute Notice, the receiving Party shall submit to the other Party a written response. The Dispute Notice and the response shall each include a statement of the Party's position, a general summary of the arguments supporting that position, the name and title of the executive who will represent the party and any other person(s) who will attend settlement meetings.

(b) In the event of any Agreement Dispute with respect to which a Dispute Notice has been delivered in accordance with this Section 7.1, and if arbitration proceedings are initiated pursuant to Section 7.2 within one hundred-eighty (180) days following receipt of the Dispute Notice, (i) the relevant Parties shall not assert the defenses of statute of limitations and laches with respect to the period beginning after the date of receipt of the Dispute Notice, and (ii) any contractual time period or deadline under this Agreement or any Ancillary Agreement to which such Agreement Dispute relates occurring after the Dispute Notice is received shall not be deemed to have passed until such Agreement Dispute has been resolved. Nothing said or disclosed, nor any document produced, in the course of any negotiations, conferences and discussions in connection with efforts to settle an Agreement Dispute that is not otherwise independently discoverable shall be offered or received as evidence or used for impeachment or for any other purpose in any arbitration, but shall be considered as to have been disclosed for settlement purposes.

Section 7.2 Arbitration. If the Agreement Dispute has not been resolved for any reason after forty-five (45) days have elapsed from the receipt by a Party of a Dispute Notice, such Agreement Dispute shall be exclusively and finally determined, at the request of any relevant Party, by arbitration conducted where the Parties agree it would be most convenient, and in the absence of agreement in Pittsburgh, Pennsylvania before and in accordance with the CPR Rules for Non-Administered Arbitration then currently in effect, except as modified herein (the "Rules").

Section 7.3 Selection of Arbitrator(s). In the event that any Party's claim or counterclaims equals or exceed two million dollars (\$2,000,000), exclusive of interest or attorneys' fees, the Agreement Dispute shall be heard and determined by three (3) arbitrators; otherwise, the Agreement Dispute shall be heard and determined by one (1) arbitrator. In the event that one arbitrator shall hear the Agreement Dispute, the Parties shall attempt to agree upon a qualified individual to serve as arbitrator. If the Parties are unable to agree on an arbitrator within thirty (30) days of the receipt by respondent of a copy of the demand for arbitration, then the arbitrator shall be selected and appointed by the International Institute for Conflict Prevention & Resolution ("CPR") in accordance with the listing and ranking method in the Rules, and in any such procedure, each party shall be given a limited number of strikes, excluding strikes for cause. In the event that three (3) arbitrators shall hear the Agreement Dispute, and if there are only two (2) Parties to the arbitration, each Party shall appoint its arbitrator within twenty (20) days of receipt by respondent of a copy of the demand for arbitration. The two party-appointed arbitrators shall have twenty (20) days from the appointment of the second arbitrator to agree on a third arbitrator who shall chair the arbitral tribunal. Any arbitrator not timely appointed by the Parties shall be appointed by the CPR in accordance with the listing and ranking method in the Rules, and in any such procedure, each party shall be given a limited number of strikes, excluding strikes for cause. If any appointed arbitrator declines, resigns, becomes incapacitated, or otherwise refuses or fails to serve or to continue to serve as an arbitrator, the Party or arbitrators entitled to appoint such arbitrator shall promptly appoint a successor. In the event that an arbitrator is objected to, CPR shall decide whether such objection is valid and whether the challenged arbitrator shall be removed. Any controversy concerning the jurisdiction of the arbitrator(s), whether an Agreement Dispute is arbitrable, whether arbitration has been waived, whether an assignee of this Agreement is bound to arbitrate, or as to the interpretation of enforceability of this ARTICLE VII shall be determined by the arbitrator(s).

Section 7.4 Arbitration Procedures. The arbitrator(s) shall attempt to resolve the disputed based on pleadings, sworn statements and other written materials without the need for live hearings. In the event the arbitrator(s) determine that oral argument is beneficial to the arbitrator(s) understanding of the issues, oral argument may be conducted. In the event the arbitrator(s) determine that live hearings are necessary for the proper resolution of the dispute, a hearing shall be conducted. Any oral argument to be conducted shall be held no later than one hundred-fifty (150) days following appointment of the arbitrator(s). Any hearing to be conducted shall be held no later than one hundred-eighty (180) days following appointment of the arbitrator(s).

Section 7.5 Discovery. The arbitrator(s), consistent with the expedited nature of arbitration, shall permit discovery only if there is clear and convincing evidence that discovery is necessary. If the arbitrator(s) so determine, they may permit limited document discovery and no more than three depositions per party of no more than eight (8) hours each. Notwithstanding the foregoing, each Party will, upon the written request of the other Party, promptly provide the other with copies of documents on which the producing Party may rely in support of a claim or defense or which are relevant to the issues raised in the Agreement Dispute. All discovery, if any, shall be completed within ninety (90) days following the appointment of the arbitrator(s). Adherence to formal rules of evidence shall not be required and the arbitrator(s) shall consider any evidence and testimony that the arbitrator(s) determine to be relevant, in accordance with the

Rules and procedures that the arbitrator(s) determine to be appropriate. In resolving any Agreement Dispute, the Parties intend that the arbitrator(s) shall apply the substantive Laws of the Commonwealth of Pennsylvania, without regard to any choice of law principles thereof that would mandate the application of the laws of another jurisdiction. The Parties intend that the provisions to arbitrate set forth herein be valid, enforceable and irrevocable, and any award rendered by the arbitrator(s) shall be final and binding on the Parties. The Parties agree to comply and cause the members of their applicable Group to comply with any award made in any such arbitration proceedings and agree to enforcement of or entry of judgment upon such award, in any court of competent jurisdiction.

Section 7.6 Confidentiality of Proceedings. Without limiting the provisions of the Rules, unless otherwise agreed in writing by or among the relevant Parties or permitted by this Agreement, the relevant Parties shall keep, and shall cause the members of their applicable Group to keep, confidential all matters relating to the arbitration or the award. All negotiations, conferences and discussions pursuant to this ARTICLE VII shall be treated as compromise and settlement negotiations; provided, that such matters may be disclosed (i) to the extent reasonably necessary in any proceeding brought to enforce this agreement to arbitrate or any arbitral award or for entry of a judgment upon the award and (ii) to the extent otherwise required by Law or regulatory authority.

Section 7.7 Pre-Hearing Procedure and Disposition. Nothing contained herein is intended to or shall be construed to prevent any Party, from applying to any court of competent jurisdiction for interim measures or other provisional relief in connection with the subject matter of any Agreement Disputes, including to compel a party to arbitrate any Agreement Dispute or to require witnesses to obey subpoenas issued by the arbitrator(s). Without prejudice to such provisional remedies as may be available under the jurisdiction of a court, the arbitral tribunal shall have full authority to grant provisional remedies and to direct the parties to request that any court modify or vacate any temporary or preliminary relief issued by such court, and to award damages for the failure of any party to respect the arbitral tribunal's orders to that effect. The Parties agree to accept and honor any orders relating to interim or provisional remedies that are issued by the arbitrator(s) and agree that any such interim order or remedy may be enforced, as necessary, in any court of competent jurisdiction.

Section 7.8 Continuity of Service and Performance. During the course of dispute resolution pursuant to the provisions of this ARTICLE VII, the Parties will continue to provide all other services and honor all other commitments under this Agreement and each Ancillary Agreement with respect to all matters not subject to such dispute resolution.

Section 7.9 Awards. The arbitrator(s) shall make an award and issue a reasoned opinion in writing setting forth the basis for such award within thirty (30) days following the submission of all written materials in support of and in opposition to any claim, or if there is a hearing, within thirty (30) days of such hearing. The arbitrator(s) shall be entitled, if appropriate, to award any remedy in such proceedings that is permitted under this Agreement and applicable law, including monetary damages, specific performance and other forms of legal and equitable relief. The Parties hereby waive any claim to exemplary, punitive, multiple or similar damages in excess of compensatory damages, attorneys' fees, costs and expenses of arbitration, except as may be expressly required by statute or as necessary to indemnify a Party for a Third Party

Claim and the arbitrator(s) are not empowered to and shall not award such damages. Any final award must provide that the party against whom an award is issued shall comply with the order within a specified period of time, not to exceed thirty (30) days.

Section 7.10 Costs. If any Party attempts, unsuccessfully, to prevent an arbitration dispute from being arbitrated such Party shall reimburse the prevailing party for all costs incurred in compelling arbitration. Except as otherwise may be provided in any Ancillary Agreement, the costs of arbitration pursuant to this Article VII shall be borne by the non-prevailing Party as determined by the arbitrator.

Section 7.11 Adherence to Time Limits. In accepting appointment, an arbitrator shall commit that his or her schedule permits him or her to devote the reasonably necessary time and attention to the arbitration proceedings and to resolving the Agreement Dispute within the time periods set by this Agreement and by the Rules. Any time limits set out in this ARTICLE VII or in the Rules may be modified upon written agreement of the parties and the arbitrator(s) or by order of the arbitrator(s) for good cause shown. Any failure of the arbitrator(s) to comply with such time limits or to render a final award within the time specified shall not impair the validity of the award or cause the award to be void or voidable, nor shall it be a basis for challenge of the validity or enforceability of the award or of the arbitration proceedings.

Section 7.12 Limitation on Actions. Notwithstanding anything to the contrary in this Agreement, (a) no Action shall be commenced (including the dispute resolution procedures set forth in this Article VII) by an Indemnitee against an Indemnifying Party or any of their respective Affiliates more than twelve (12) months after the Indemnitee acquires, or reasonably should have acquired, knowledge of the facts giving rise to its right to indemnification under Article V (it being understood that if no such Action is commenced within such twelve (12)-month period, the Indemnifying Party shall be discharged from liability for such claim); and (b) no Action shall be commenced (including the dispute resolution procedures set forth in this Article VII) by a Party against the other Party asserting any claim arising from breach of any obligation of such other Party under this Agreement more than twelve (12) months after such first Party acquires, or reasonably should have acquired, knowledge of such breach, provided, however, regardless of such first Party's knowledge of the facts giving rise to its claim based on a breach of this Agreement, no Action shall be commenced by such first Party against the other Party more than thirty-six (36) months after the occurrence of the initial event giving rise to such claim for such breach (it being understood that if no such Action is commenced within such twelve (12)-month or thirty-six (36)-month periods, as applicable, the breaching Party shall be discharged from liability for such breach).

ARTICLE VIII

INSURANCE

Section 8.1 Policies and Allocation of Related Rights and Obligations. Mastech acknowledges and agrees on its own behalf, and on behalf of each other member of the Mastech Group, that (i) neither Mastech nor any other member of the Mastech Group has any rights to or under any Third Party Shared Policy, except as expressly provided in this ARTICLE VIII and (ii) nothing in this ARTICLE VIII shall be deemed to constitute (or to reflect) an assignment of any rights to or under any Third Party Shared Policy.

Section 8.2 Third Party Shared Policies.

(a) Except as provided in any Ancillary Agreement, with respect to Third Party Shared Policies of workers' compensation, automobile liability, general/product liability, excess/umbrella liability, directors and officers, crime or fiduciary liability for claims that arise out of insured events with an occurrence date prior to the Effective Time, iGATE will, or will cause the applicable insurance companies or members of the iGATE Group that are insured thereunder to (i) continue to provide Mastech and any other member of the Mastech Group with access to and coverage under the applicable Third Party Shared Policies, and (ii) reasonably cooperate with Mastech and take commercially reasonable actions as may be necessary or advisable to assist Mastech in submitting such claims under the applicable Third Party Shared Policies; provided, that neither iGATE nor the insurance company or member of the iGATE Group shall be required to maintain such Third Party Shared Policies beyond their current terms. For the avoidance of doubt, if an occurrence date is after the Effective Time for which coverage is otherwise available under Mastech's own Policies, then no payment for any damages, costs of defense, or other sums with respect to such claim shall be available to Mastech under such Third Party Shared Policies.

(b) With respect to all Third Party Shared Policies, Mastech agrees and covenants (on behalf of itself and each other member of the Mastech Group, and each other Affiliate of Mastech) not to make any claim or assert any rights against iGATE and any other member of the iGATE Group, or the unaffiliated third-party insurers of such Third Party Shared Policies, except as expressly provided under this Section 8.2.

Section 8.3 Administration of Third Party Shared Policies; Other Matters.

(a) Administration. With respect to all Third Party Shared Policies, from and after the Effective Time, iGATE or a member of the iGATE Group shall be responsible for the insurance administration and claims administration of such Third Party Shared Policies; provided, that the retention of such administrative responsibilities by iGATE or a member of the iGATE Group is in no way intended to limit, inhibit or preclude any right to insurance coverage for any Insured Claim of a named insured under such Third Party Shared Policies as contemplated by the terms of this Agreement; provided further, that the retention of such administrative responsibilities by iGATE or a member of the iGATE Group shall not relieve the Person submitting any Insured Claim of the primary responsibility for reporting such Insured Claim accurately, completely and in a timely manner, or of such Person's authority to settle any such Insured Claim within any period permitted or required by the relevant Third Party Shared Policy. At its discretion, and in accordance with the terms of the Third Party Shared Policies, iGATE may discharge its administrative responsibilities with respect to such Third Party Shared Policies by contracting for the provision of administrative services to any unaffiliated Person, including, after the Effective Time, Mastech or any of its Affiliates. iGATE will use its commercially reasonable efforts to notify the appropriate member of the Mastech Group of such discharge. Mastech shall reimburse iGATE for any costs incurred by iGATE related to Insurance Administration and Claims Administration to the extent such costs (which include

defense, out-of-pocket expenses of agents of iGATE providing the administrative services) are (i) not covered under the Third Party Shared Policies and (ii) related to Mastech Liabilities. iGATE or any member of the iGATE Group shall not settle any Insured Claim of Mastech or any member of Mastech Group under the Third Party Shared Policies without first obtaining the approval of Mastech or such member of Mastech Group. Such approval shall not be unreasonably withheld, delayed or conditioned.

(b) Exceeding Policy Limits. Where Mastech Liabilities are specifically covered under a Third Party Shared Policy for periods prior to the Effective Time, or where such Third Party Shared Policy covers claims made after the Effective Time with respect to an occurrence prior to the Effective Time, then from and after the Effective Time, Mastech may claim coverage for Insured Claims under such Third Party Shared Policy as and to the extent that such insurance is available up to the full extent of the applicable limits of liability of such Third Party Shared Policy (and may receive any Insurance Proceeds with respect thereto as contemplated by Section 8.3(d)), subject to the terms of this Section 8.3. It is expressly understood that so long as iGATE is an Affiliate of Mastech prior to the Effective Time, iGATE may claim such coverage on behalf of Mastech, provided that iGATE will use its commercially reasonable efforts to notify Mastech of such claim.

(c) Claims Not Reimbursed. Except as set forth in this Section 8.3, iGATE and Mastech shall not be liable to one another (nor shall any member of the iGATE Group be liable to any member of the Mastech Group) for claims, or portions of claims, not reimbursed by insurers under any Third Party Shared Policy for any reason not within the control of iGATE or Mastech, including coinsurance provisions, deductibles, quota share deductibles, self-insured retentions, bankruptcy or insolvency of any insurance carrier(s), Third Party Shared Policy limitations or restrictions, any coverage disputes, any failure to timely file a claim by iGATE or Mastech (or any of the members of their respective Groups), or any defect in such claim or its processing. The liability of iGATE and Mastech to one another for such claims is expressly limited to the amount of Insurance Proceeds received with respect to such claims and allocated to the respective Parties in accordance with Section 8.4(e). It is expressly understood that the foregoing provisions in this Section 8.3(c) shall not limit any Party's liability to any other Party for indemnification pursuant to ARTICLE V.

(d) Allocation of Insurance Proceeds. Insurance Proceeds received with respect to claims, costs and expenses under the Third Party Shared Policies shall be paid to or on behalf of the insured under the relevant Third Party Shared Policy, which insured shall thereafter administer the Third Party Shared Policies by paying the Insurance Proceeds, as appropriate, to iGATE with respect to iGATE Liabilities and Mastech with respect to Mastech Liabilities. In the event that the aggregate limits on any Third Party Shared Policies are exceeded by the aggregate of outstanding Insured Claims by the Parties or members of their respective Groups, the Parties agree to allocate the Insurance Proceeds received thereunder based upon their respective percentage of the total of their bona fide claims which were covered under such Third Party Shared Policy, and any Party who has received Insurance Proceeds in excess of such Party's respective percentage of Insurance Proceeds shall pay to the other Party the appropriate amount so that each Party will have received its respective percentage of Insurance Proceeds pursuant hereto. Each of the Parties agrees to take all commercially reasonable steps to recover from all other responsible parties in respect of an Insured Claim to the extent coverage limits under a Third Party Shared Policy have been exceeded or would be exceeded as a result of such Insured Claim.

(e) Allocation of Deductibles. In the event that the Parties or members of their respective Groups have bona fide claims under any Third Party Shared Policy arising from the same occurrence and for which a deductible is payable, the Parties agree that the aggregate amount of the deductible paid shall be borne by the Parties in the same proportion which the Insurance Proceeds received by each such Party bears to the total Insurance Proceeds received under the applicable Third Party Shared Policy pursuant to Section 8.3(d), and any Party who has paid more than such allocable share of the deductible shall be entitled to receive from the other Party an appropriate amount so that each Party has borne its allocable share of the deductible pursuant hereto.

(f) Allocation of Dividends. In the event that dividends for favorable claim experience under any Third Party Shared Policy are reimbursed to iGATE after the Effective Time, the Parties agree to allocate such dividends received thereunder based upon their respective percentage of the total of their respective costs applicable to coverage under such Third Party Shared Policy.

Section 8.4 Agreement for Waiver of Conflict and Shared Defense. In the event that Insured Claims of more than one of the Parties exist relating to the same occurrence, the Parties shall jointly defend and waive any conflict of interest necessary to the conduct of the joint defense. Nothing in this ARTICLE VIII shall be construed to limit or otherwise alter in any way the obligations of the Parties, including those created by this Agreement, by operation of Law or otherwise.

Section 8.5 Cooperation. The Parties agree to use (and cause the members in their respective Groups to use) their commercially reasonable efforts to cooperate with respect to the various insurance matters contemplated by this ARTICLE VIII.

Section 8.6 Miscellaneous. Nothing in this Agreement shall be deemed to restrict Mastech or iGATE, or any members of their respective Groups, from acquiring at its own expense any insurance Policy in respect of any Liabilities or covering any period. Except as otherwise provided in this Agreement, from and after the Effective Time, Mastech and iGATE shall be responsible for obtaining and maintaining their respective insurance programs for their risk of loss and such insurance arrangements shall be separate programs apart from each other and each will be responsible for its own deductibles and retentions for such insurance programs. Mastech acknowledges and agrees on its own behalf, and on behalf of each member of the Mastech Group, that iGATE has provided to Mastech prior to the Effective Time all information necessary for Mastech or the appropriate member of the Mastech Group to obtain such insurance policies and insurance programs necessary to cover any and all risk of loss related to the Mastech Business.

ARTICLE IX

MISCELLANEOUS

Section 9.1 Complete Agreement; Construction. This Agreement, including the Exhibits and Schedules, and the Ancillary Agreements shall constitute the entire agreement between the Parties with respect to the subject matter hereof and shall supersede all previous negotiations, commitments and writings with respect to such subject matter. In the event of any conflict between the terms and conditions of the body of this Agreement and the terms and conditions of any Schedule, the terms and conditions of such Schedule shall control. In the event of any conflict between the terms and conditions of this Agreement and the terms and conditions of any Ancillary Agreement, the terms and conditions of such Ancillary Agreement shall control.

Section 9.2 Ancillary Agreements. This Agreement is not intended to address, and should not be interpreted to address, the matters specifically and expressly covered by the Ancillary Agreements.

Section 9.3 Counterparts. This Agreement may be executed in more than one counterparts, all of which shall be considered one and the same agreement, and, except as otherwise expressly provided in Section 1.3, shall become effective when one or more such counterparts have been signed by each of the Parties and delivered to the other Parties. Execution of this Agreement or any other documents pursuant to this Agreement by facsimile or other electronic copy of a signature shall be deemed to be, and shall have the same effect as, executed by an original signature.

Section 9.4 Survival of Agreements. Except as otherwise contemplated by this Agreement or any Ancillary Agreement, all covenants and agreements of the Parties contained in this Agreement and each Ancillary Agreement shall survive the Effective Time and remain in full force and effect in accordance with their applicable terms.

Section 9.5 Expenses.

(a) Except as otherwise expressly provided (i) in this Agreement (including paragraphs (b) and (c) of this Section 9.5) or (ii) the Ancillary Agreements, the Parties agree that all out-of-pocket fees and expenses (including the costs to obtain Consents and the costs of outside advisors) directly related to the transactions contemplated hereby that are incurred prior to the Effective Time by either party and any Liability incurred following the Separation as a result of the consummation of the Separation, shall be borne and paid by iGATE.

(b) Each of iGATE and Mastech shall be responsible for payment of its respective costs and expenses (including the costs of its outside advisors) that are incurred after the Effective Time, whether in connection with the Separation or otherwise.

(c) With respect to any expenses incurred pursuant to a request for further assurances granted under Section 2.9, the Parties agree that any and all fees and expenses incurred by either Party shall be borne and paid by the requesting Party; it being understood that no Party shall be obliged to incur any third-party accounting, consulting, advisor, banking or legal fees, costs or

expenses, and the requesting Party shall not be obligated to pay such fees, costs or expenses, unless such fee, cost or expense shall have had the prior written approval of the requesting Party. Notwithstanding the foregoing, each Party shall be responsible for paying its own internal fees, costs and expenses (e.g., salaries of personnel). With respect to any fees, costs and expenses incurred by either Party in satisfying its obligations under Section 4.3, the requesting Party shall be responsible for the other Party's fees, costs and expenses.

Section 9.6 Notices. All notices, requests, claims, demands and other communications under this Agreement and, to the extent applicable and unless otherwise provided therein, under each of the Ancillary Agreements, as between the Parties, shall be in writing and shall be given or made (and shall be deemed to have been duly given or made upon receipt unless the day of receipt is not a Business Day, in which case it shall be deemed to have been duly given or made on the next Business Day) by delivery in person, by overnight courier service, by facsimile with receipt confirmed (followed by delivery of an original via overnight courier service) or by registered or certified mail (postage prepaid, return receipt requested) to the respective Parties at the following addresses (or at such other address for a Party as shall be specified in a notice given in accordance with this Section 9.6):

To iGATE:

iGATE Global Solutions Limited
158-162 & 165-170 EPIP Phase II Whitefield
Bangalore, India 560 066
Attn: Sujit Sircar
E-mail: sujit.sircar@igate.com
Facsimile: 41259090

To Mastech:

Mastech Holdings, Inc.
1000 Commerce Drive
Pittsburgh, PA 15275
Attn: Jack Cronin
E-mail: john.cronin@mastech.com
Facsimile: 412-494-9272

Section 9.7 Waivers. The failure of any Party to require strict performance by any other Party of any provision in this Agreement will not waive or diminish that Party's right to demand strict performance thereafter of that or any other provision hereof.

Section 9.8 Amendments. Subject to the terms of Section 9.10, this Agreement may not be modified or amended except by an agreement in writing signed by each of the Parties.

Section 9.9 Assignment. The provisions of this Agreement and the obligations and rights hereunder shall be binding upon, inure to the benefit of and be enforceable by (and against) the Parties and their respective successors and permitted transferees and assigns. Notwithstanding the foregoing, this Agreement shall not be assignable, in whole or in part, by any Party without the prior written consent of the other Party, and any attempt to assign any

rights or obligations arising under this Agreement without such consent shall be null and void; provided, that a Party may assign this Agreement in connection with a merger transaction in which such Party is not the surviving entity or the sale by such Party of all or substantially all of its Assets, and upon the effectiveness of such assignment the assigning Party shall be released from all of its obligations under this Agreement if the surviving entity of such merger or the transferee of such Assets shall agree in writing, in form and substance reasonably satisfactory to the other Party, to be bound by the terms of this Agreement as if named as a "Party" hereto.

Section 9.10 Termination, Etc. Notwithstanding anything to the contrary herein, this Agreement (including ARTICLE V hereof) may be terminated and the Distribution may be amended, modified or abandoned at any time prior to the Effective Time by and in the sole discretion of iGATE without the approval of Mastech or the stockholders of iGATE. In the event of such termination, no Party shall have any Liability to any other Party or any other Person. After the Effective Time, this Agreement may not be terminated except by an agreement in writing signed by each of the Parties.

Section 9.11 Payment Terms.

(a) Except as expressly provided to the contrary in this Agreement or in any Ancillary Agreement, any amount to be paid or reimbursed by any Party (and/or a member of such Party's Group), on the one hand, to any other Party (and/or a member of such Party's Group), on the other hand, under this Agreement shall be paid or reimbursed hereunder within ten (10) Business Days after presentation of an invoice or a written demand therefor and setting forth, or accompanied by, reasonable documentation or other reasonable explanation supporting such amount.

(b) Except as expressly provided to the contrary in this Agreement or in any Ancillary Agreement, any amount not paid when due pursuant to this Agreement shall bear interest at a rate per annum equal to the then effective Prime Rate plus 2% (or the maximum legal rate, whichever is lower), calculated for the actual number of days elapsed, accrued from the date on which such payment was due up to the date of the actual receipt of payment.

Section 9.12 No Circumvention. The Parties agree not to directly or indirectly take any actions, act in concert with any Person who takes an action, or cause or allow any member of any such Party's Group to take any actions (including the failure to take a reasonable action) such that the resulting effect is to materially undermine the effectiveness of any of the provisions of this Agreement or any Ancillary Agreement (including adversely affecting the rights or ability of any Party to successfully pursue indemnification, contribution or payment pursuant to ARTICLE V).

Section 9.13 Subsidiaries. Each of the Parties shall cause (or with respect to an Affiliate that is not a Subsidiary, shall use commercially reasonable efforts to cause) to be performed all actions, agreements and obligations set forth herein to be performed by any Subsidiary or Affiliate of such Party or by any entity that becomes a Subsidiary or Affiliate of such Party on and after the Effective Time.

Section 9.14 Third Party Beneficiaries. Except as provided in ARTICLE V relating to Indemnitees and for the release under Section 5.1 of any Person provided therein and except as specifically provided in any Ancillary Agreement, this Agreement is solely for the benefit of the Parties and should not be deemed to confer upon third parties any remedy, claim, liability, reimbursement, cause of action or other right in excess of those existing without reference to this Agreement.

Section 9.15 Title and Headings. Titles and headings to Sections and Articles are inserted for the convenience of reference only and are not intended to be a part of or to affect the meaning or interpretation of this Agreement.

Section 9.16 Exhibits and Schedules. The Exhibits and Schedules attached hereto are incorporated herein by reference and shall be construed with and as an integral part of this Agreement to the same extent as if the same had been set forth verbatim herein.

Section 9.17 Closing. The closing and consummation of the transactions contemplated by this Agreement to occur prior to or at the Distribution shall take place at the offices of Reed Smith LLP, Pittsburgh, Pennsylvania.

Section 9.18 Governing Law. This Agreement shall be governed by and construed in accordance with the internal Laws, and not the Laws governing conflicts of Laws, of the Commonwealth of Pennsylvania.

Section 9.19 Consent to Jurisdiction. Subject to the provisions of ARTICLE VII, each of the Parties irrevocably submits to the exclusive jurisdiction of any courts of the Commonwealth of Pennsylvania or courts of the United States of America sitting in Allegheny County, Pennsylvania (the "Pennsylvania Courts"), and any appellate courts from any thereof. Each of the Parties further agrees that service of any process, summons, notice or document by United States registered mail to such Party's respective address set forth in Section 9.6 shall be effective service of process for any Action, suit or proceeding in the Pennsylvania Courts with respect to any matters to which it has submitted to jurisdiction in this Section 9.19. Each of the Parties irrevocably and unconditionally waives any objection to the laying of venue of any Action, suit or proceeding arising out of this Agreement or the transactions contemplated hereby in the Pennsylvania Courts, and hereby further irrevocably and unconditionally waives and agrees not to plead or claim in any such court that any such Action, suit or proceeding brought in any such court has been brought in an inconvenient forum.

Section 9.20 Specific Performance. The Parties agree that irreparable damage would occur in the event that the provisions of this Agreement were not performed in accordance with their specific terms. Accordingly, it is hereby agreed that the Parties shall be entitled to (i) an injunction or injunctions to enforce specifically the terms and provisions hereof in any arbitration in accordance with ARTICLE VII, (ii) provisional or temporary injunctive relief in accordance therewith in any Pennsylvania Court, and (iii) enforcement of any such award of an arbitral tribunal or a Pennsylvania Court in any court of the United States, or any other any court or tribunal sitting in any state of the United States or in any foreign country that has jurisdiction, this being in addition to any other remedy or relief to which they may be entitled.

Section 9.21 Waiver of Jury Trial. SUBJECT TO ARTICLE VII AND SECTIONS 9.19 AND 9.20 HEREIN, EACH OF THE PARTIES HEREBY WAIVES TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY WITH RESPECT TO ANY COURT PROCEEDING DIRECTLY OR INDIRECTLY ARISING OUT OF AND PERMITTED UNDER OR IN CONNECTION WITH THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED BY THIS AGREEMENT. EACH OF THE PARTIES HEREBY (A) CERTIFIES THAT NO REPRESENTATIVE, AGENT OR ATTORNEY OF THE OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT SUCH OTHER PARTY WOULD NOT, IN THE EVENT OF LITIGATION, SEEK TO ENFORCE THE FOREGOING WAIVER AND (B) ACKNOWLEDGES THAT IT HAS BEEN INDUCED TO ENTER INTO THIS AGREEMENT AND THE TRANSACTIONS CONTEMPLATED BY THIS AGREEMENT, AS APPLICABLE, BY, AMONG OTHER THINGS, THE MUTUAL WAIVERS AND CERTIFICATIONS IN THIS SECTION 9.21.

Section 9.22 Severability. In the event any one or more of the provisions contained in this Agreement should be held invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions contained herein shall not in any way be affected or impaired thereby, and the Parties shall endeavor in good-faith negotiations to replace the invalid, illegal or unenforceable provisions with valid provisions, the economic effect of which comes as close as possible to that of the invalid, illegal or unenforceable provisions.

Section 9.23 Construction. The Parties have participated jointly in the negotiation and drafting of this Agreement. This Agreement shall be construed without regard to any presumption or rule requiring construction or interpretation against the party drafting or causing any instrument to be drafted.

Section 9.24 Authorization. Each of the Parties hereby represents and warrants that it has the power and authority to execute, deliver and perform this Agreement, that this Agreement has been duly authorized by all necessary corporate action on the part of such Party, that this Agreement constitutes a legal, valid and binding obligation of each such Party enforceable against it in accordance with its terms, subject to applicable bankruptcy, insolvency, reorganization, moratorium or other similar laws affecting creditors' rights generally and general equity principles.

[Signature Page Follows]

IN WITNESS WHEREOF, the Parties have caused this Separation and Distribution Agreement to be duly executed as of the day and year first above written.

iGATE CORPORATION

By /s/ Phaneesh Murthy

Name: Phaneesh Murthy

Title: President and Chief Executive Officer

MASTECH HOLDINGS, INC.

By /s/ Steve Shangold

Name: Steve Shangold

Title: President and Chief Executive Officer

[Signature Page to Separation and Distribution Agreement]

AMENDED AND RESTATED BY-LAWS

Of

MASTECH HOLDINGS, INC.

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**AMENDED AND RESTATED BYLAWS of
Mastech Holdings, Inc.**

1. SHAREHOLDERS

1.1 Annual Meeting.

An annual meeting of the shareholders shall be held in each calendar year, on such date as may be fixed by the board of directors of the Corporation (the "Board of Directors" or "Board"), for the purpose of electing directors and for the transaction of such other business as may properly come before the meeting. If the day fixed for the annual meeting shall be a legal holiday in the state where the meeting is to be held, such meeting shall be held on the next succeeding business day.

1.2 Special Meetings.

Special meetings of the shareholders may be called at any time by (i) the Board of Directors (or either Co-Chairman thereof) or (ii) by the Chief Executive Officer and President. Upon written request of any person who has duly called a special meeting, the Secretary shall fix the time of the meeting which shall be held not more than sixty (60) days after the receipt of the request. If the Secretary neglects or refuses to fix the time of the meeting, the person or persons calling the meeting may do so.

1.3 Place of Meeting.

All meetings of the shareholders shall be held at the registered office of the Corporation or at such other place, within or without the Commonwealth of Pennsylvania, as may be designated by the Board of Directors from time to time.

1.4 Notice.

Except as provided in Section 1.6 of these Bylaws, written notice of every meeting of the shareholders shall be given by, or at the direction of, the Secretary, Co-Chairman or President or, if he or she neglects or refuses to do so, may be given by the person or persons calling the meeting, to each shareholder of record entitled to vote at the meeting, unless a greater period of notice is required by law in the particular case, at least ten (10) days prior to the day named for the meeting called to consider a fundamental change under Chapter 19 of the Business Corporation Law of 1988, as amended (hereinafter, the "BCL") or in any other case. The notice of meeting shall specify the place, day and hour of the meeting and, in the case of a special meeting, the general nature of the business to be transacted, and, if applicable, the notice shall state that the purpose, or one of the purposes, of the meeting is to consider the adoption, amendment or repeal of the Bylaws in which case the notice shall include, or be accompanied by, a copy of the proposed amendment or a summary of the changes to be effected thereby.

1.5 Quorum.

A shareholders' meeting duly called shall not be organized for the transaction of business unless a quorum is present. The presence in person or by proxy of shareholders entitled to cast at least a majority of the votes that all shareholders are entitled to cast on a particular matter to be acted upon at the meeting shall constitute a quorum for the purposes of consideration and action on such matter. The shareholders present at a duly organized meeting can continue to do business until adjournment, notwithstanding the withdrawal of enough shareholders to leave less than a quorum. If a meeting cannot be organized because a quorum has not attended, those present may adjourn the meeting to such time and place as they may determine. Those shareholders entitled to vote who attend a meeting called for the election of directors that has previously been adjourned for lack of a quorum, although less than a quorum as fixed herein, shall nevertheless constitute a quorum for the purpose of electing directors. In other cases, those shareholders entitled to vote who attend a meeting of shareholders that has been previously adjourned for one or more periods aggregating at least fifteen (15) days because of absence of a quorum, although less than a quorum as fixed herein, shall nevertheless constitute a quorum for the purpose of acting upon any matter set forth in the notice of the meeting, provided that the notice of the meeting states that those shareholders who attend such adjourned meeting shall nevertheless constitute a quorum for the purpose of acting upon the matter set forth in the notice.

1.6 Adjournments.

Adjournment or adjournments of any annual or special meeting of shareholders, including one at which directors are to be elected, shall be taken for such period or periods as the presiding officer of the meeting or the shareholders present in person or by proxy and entitled to vote shall direct. When a meeting of shareholders is adjourned, it shall not be necessary to give any notice of the adjourned meeting or of the business to be transacted at the adjourned meeting other than by announcement at the meeting at which the adjournment is taken, unless the Board of Directors fixes a new record date for the adjourned meeting or unless notice of the business to be transacted was required by the BCL to be set forth in the original notice of the meeting and such notice had not been previously given. Subject to quorum requirements, at any such adjourned meeting any business may be transacted which might have been transacted at the meeting as originally noticed.

1.7 Action by Shareholders.

Whenever any corporate action is to be taken by vote of the shareholders, it shall be authorized upon receiving the affirmative vote of a majority of the votes cast by all shareholders entitled to vote thereon, and if any shareholders are entitled to vote thereon as a class, upon receiving the affirmative vote of a majority of the votes cast by the shareholders entitled to vote as a class thereon, except where a different vote is required by law or the Articles of Incorporation of the Corporation, as they may be amended from time to time (the "Articles") or these Bylaws.

1.8 Voting Rights of Shareholders.

Unless otherwise provided in the Articles, every shareholder shall be entitled to one vote for every share outstanding in such shareholder's name on the books of the Corporation.

1.9 Proxies.

Every shareholder entitled to vote at a meeting of shareholders or to express consent or dissent to corporate action in writing without a meeting may authorize another person or persons to act for such shareholder by proxy. The presence of, or vote or other action at a meeting of shareholders, or the expression of consent or dissent to corporate action in writing, by a proxy of a shareholder shall constitute the presence of, or vote or action by, or written consent or dissent of the shareholder. Every proxy shall be executed in writing by the shareholder or by the duly authorized attorney-in-fact of the shareholder and filed with the Secretary of the Corporation. A telegram, telex, cablegram, datagram, transmission by electronic mail or similar transmission from a shareholder or attorney-in-fact, or a photographic, facsimile or similar reproduction of a writing executed by a shareholder or attorney-in-fact shall be treated as properly executed if it sets forth a confidential and unique identification number or other mark furnished by the Corporation to the shareholder for purposes of a particular meeting or transaction.

Notwithstanding any other agreement or any provision in the proxy to the contrary, a proxy shall be revocable at will unless coupled with an interest, but the revocation of a proxy shall not be effective until written notice of the revocation has been given to the Secretary of the Corporation. An unrevoked proxy shall not be valid after three years from the date of its execution unless a longer time is expressly provided therein. A proxy shall not be revoked by the death or incapacity of the maker unless, before the vote is counted or the authority is exercised, written notice of such death or incapacity is given to the Secretary of the Corporation. Where two or more proxies of a shareholder are present, the Corporation shall, unless otherwise expressly provided in the proxy, accept as the vote of all shares represented thereby the vote cast by a majority of them and, if a majority of the proxies cannot agree whether the shares represented shall be voted or upon the manner of voting the shares, the voting of the shares shall be divided equally among those persons.

1.10 Voting List.

The officer or agent having charge of the transfer books for shares of the Corporation shall make a complete list of the shareholders entitled to vote at any meeting of shareholders, arranged in alphabetical order, with the address of and the number of shares held by each. The list shall be produced and kept open at the time and place of the meeting and shall be subject to the inspection of any shareholder during the whole time of the meeting for the purposes thereof except that, if the Corporation has 5,000 or more shareholders, in lieu of the making of the list, the Corporation may make the information available at the meeting by any other means. Failure to comply with the requirements of this bylaw shall not affect the validity of any action taken at a meeting prior to a demand at the meeting by any shareholder entitled to vote thereat to examine the list.

1.11 Determination of Shareholders of Record.

The Board of Directors may fix a time prior to the date of any meeting of shareholders as a record date for the determination of the shareholders entitled to notice of, or to vote at, the meeting, which time, except in the case of an adjourned meeting, shall be not more than ninety (90) days prior to the date of the meeting of shareholders. Only shareholders of record on the date so fixed shall be entitled to notice of, or to vote at, such meeting, notwithstanding any transfer of shares on the books of the Corporation after the record date so fixed. The Board of Directors may similarly fix a record date for the determination of shareholders of record for payment of dividends or for any other purpose. When a determination of shareholders of record has been made as provided in this bylaw for purposes of a meeting, the determination shall apply to any adjournment thereof unless the Board of Directors fixes a new record date for the adjourned meeting.

1.12 Certification by Nominee.

The Board of Directors may from time to time adopt a procedure whereby a shareholder of the Corporation may certify in writing to the Corporation that all or a portion of the shares registered in the name of the shareholder are held for the account of a specified person or persons. Upon receipt by the Corporation of a certification complying with said procedure, the persons specified in the certification shall be deemed, for the purposes set forth in said certification, to be the holders of record of the number of shares specified in place of the shareholder making the certification.

1.13 Presiding Officer.

All meetings of the shareholders shall be called to order and presided over by one or both of the Co-Chairmen, or, in their absence, by an officer or director of the Corporation appointed by the Chief Executive Officer and President, or, if none of those persons is present, by a chairperson of the meeting elected by the shareholders.

1.14 Voting by Fiduciaries and Pledges.

Shares of this Corporation standing in the name of a trustee or other fiduciary and shares held by an assignee for the benefit of creditors or by a receiver may be voted either in person or by proxy by the trustee, fiduciary, assignee or receiver. A shareholder whose shares are pledged shall be entitled to vote the shares, in person or by proxy, until the shares have been transferred into the name of the pledgee or a nominee of the pledgee.

1.15 Voting by Joint Holders of Shares.

Where shares of the Corporation are held jointly or as tenants in common by two or more persons, as fiduciaries or otherwise: (a) if only one or more of such persons is present in person or by proxy, all of the shares standing in the names of such persons shall be deemed to be represented for the purpose of determining a quorum and the Corporation shall accept as the vote of all such shares the vote cast by such person or a majority of such persons who are present; and (b) if the persons present are equally divided upon whether the shares held by them shall be voted or upon the manner of voting the shares, the voting of such shares shall be divided equally

among the persons present without prejudice to the rights of the joint owners or the beneficial owners thereof among themselves. Notwithstanding the foregoing, if there has been filed with the Secretary of the Corporation a copy, certified by an attorney-at-law to be correct of the relevant portions of the agreement under which such shares are held or the instrument by which the trust or estate was created or the order of court appointing them or of an order of court directing the voting of such shares, the persons specified as having such voting power in the latest document so filed, and only those persons, shall be entitled to vote such shares but only in accordance therewith.

1.16 Voting by Corporations.

Any other domestic or foreign corporation for profit or not-for-profit that is a shareholder of this Corporation may vote by any of its officers or agents, or by proxy appointed by any such officer or agent, unless some other person, by resolution of its board of directors or pursuant to a provision of its articles or bylaws, a copy of which resolution or provision certified to as correct by one of its officers has been filed with the Secretary of this Corporation, is appointed its general or special proxy, in which case such person shall be entitled to vote the shares. Shares of this Corporation owned, directly or indirectly, by this Corporation and controlled, directly or indirectly, by the Board of Directors, as such, shall not be voted at any meeting and shall not be counted in determining the total number of outstanding shares for voting purposes at any given time.

1.17 Election of Directors.

In election of directors, voting need not be by ballot, unless required by vote of the shareholders before the voting for election of directors begins. The duly nominated candidates receiving the highest number of votes from each class or group of classes, if any, entitled to elect directors separately up to the number of directors to be elected by the class or group of classes shall be elected. If at any meeting of shareholders, directors of more than one class are to be elected, each class of directors shall be elected in a separate election.

1.18 Judges of Election.

In advance of any meeting of shareholders, the Board of Directors may appoint judges of election, who need not be shareholders, to act at such meeting or any adjournment thereof. If judges of election are not so appointed, the presiding officer of any such meeting may, and on the request of any shareholder or of any shareholder's proxy shall, make such appointment at the meeting. The number of judges shall be one or three. No person who is a candidate for office to be filled at the meeting shall act as a judge. In case any person appointed as a judge fails to appear or fails or refuses to act, the vacancy may be filled by appointment made by the Board of Directors in advance of the convening of the meeting or at the meeting by the presiding officer thereof. The judge or judges of election shall determine the number of shares outstanding and the voting power of each, the shares represented at the meeting, the existence of a quorum, and the authenticity, validity and effect of proxies, shall receive votes or ballots, shall hear and determine all challenges and questions in any way arising in connection with the right to vote, shall count and tabulate all votes and determine the result and shall do such acts as may be proper to conduct the election or vote with fairness to all shareholders. The judge or judges of election shall

perform their duties impartially, in good faith, to the best of their ability, and as expeditiously as is practical. If there are three judges of election, the decision, act or certificate of a majority shall be effective in all respects as the decision, act or certificate of all. On request of the presiding officer of the meeting, or of any shareholder or proxy of any shareholder, the judge or judges shall make a report in writing of any challenge or question or matter determined by them and execute a certificate of any fact found by them. Any report or certificate made by them shall be prima facie evidence of the facts stated therein.

2. BOARD OF DIRECTORS

2.1 General.

The business and affairs of the Corporation shall be managed by or under the direction of, the Board of Directors, which shall exercise all powers that may be exercised or performed by the Corporation and that are not by statute, the Articles or these Bylaws directed to be exercised or performed by the shareholders.

2.2 Number.

The Board of Directors shall consist of such number of members as determined in the Articles.

2.3 Regular Meetings.

The Board of Directors shall hold an annual meeting for the election of officers and the transaction of other proper business either as soon as practical after, and at the same place as, the annual meeting of shareholders or at such other day, hour and place as may be fixed by the Board. The Board of Directors may designate the time and place, within or without the Commonwealth of Pennsylvania, of other regular meetings.

2.4 Special Meetings.

Special meetings of the Board of Directors may be called by either Co-Chairman or any two (2) directors. The person or persons calling the special meeting may fix the day, hour and place, within or without the Commonwealth of Pennsylvania, of the meeting.

2.5 Notice of Meetings.

Notice of a regular meeting of the Board of Directors need not be given. Notice of every special meeting of the Board of Directors shall be given to each director at least 48 hours (in the case of notice by telephone, telex, TWX, facsimile transmission, telegraph, electronic mail, courier service or express mail) or five days (in the case of notice by first class mail) before the date set for the meeting. Every such notice shall specify the place, day and hour of the meeting. When a meeting of directors is adjourned, notice need not be given of the adjourned meeting other than by announcement at the meeting at which the adjournment is made. Notwithstanding the above notice requirements, if any meeting of directors cannot be organized because a quorum is not present, a majority of the directors present may adjourn the meeting to such time and place as they may determine, subject to the Bylaws of the Corporation. Neither the business to be transacted at, nor the purpose of, any annual, regular or special meeting of the Board of Directors need be specified in the notice of the meeting.

2.6 Interested Directors or Officers; Quorum.

A contract or transaction between the Corporation and one or more of its directors or officers, or between the Corporation and any other domestic or foreign corporation for profit or not-for-profit, partnership, joint venture, trust or other enterprise in which one or more of this Corporation's directors or officers are directors or officers or have a financial or other interest, shall not be void or violable solely for that reason, or solely because the common or interested director or officer is present at or participates in the meeting of the Board of Directors that authorizes the contract or transaction, or solely because the common or interested director's or officer's votes are counted for such purpose, if (1) the material facts as to the relationship or interest and as to the contract or transaction are disclosed or are known to the Board of Directors and the Board authorizes the contract or transaction by the affirmative votes of a majority of the disinterested directors then serving even though the disinterested directors are less than a quorum; or (2) the material facts as to the director's or officer's relationship or interest and as to the contract or transaction are disclosed or are known to the shareholders entitled to vote thereon, and the contract or transaction is specifically approved in good faith by vote of those shareholders; or (3) the contract or transaction is fair as to this Corporation as of the time it is authorized, approved or ratified by the Board of Directors or the shareholders. Common or interested directors may be counted in determining the presence of a quorum at a meeting of the Board that authorizes a contract or transaction described in this Article 2.6.

2.7 Compensation.

By resolution of the Board of Directors, each director may be paid his or her expenses, if any, of attendance at each meeting of the Board of Directors or committee thereof, and may be paid a stated salary as director or a fixed sum for attendance at each meeting of the Board of Directors or committee thereof or both. No such payment shall preclude any director from serving the Corporation in any other capacity and receiving compensation therefor and a director may be a salaried officer or employee of the Corporation.

2.8 Presumption of Assent.

A director of the Corporation who is present at a meeting of the Board of Directors, or of a committee of the Board, at which action on any corporate matter is taken on which the director is generally competent to act, shall be presumed to have assented to the action taken unless his or her dissent is entered in the minutes of the meeting or unless such director files his or her written dissent to the action with the secretary of the meeting before the adjournment thereof or transmits the dissent in writing to the Secretary of the Corporation immediately after the adjournment of the meeting. Such right to dissent shall not apply to a director who voted in favor of the action. Nothing in this Section 2.8 shall bar a director from asserting that the minutes of a meeting incorrectly omitted said director's dissent if, promptly upon receipt of a copy of such minutes, said director notified the Secretary, in writing, of the asserted omission or inaccuracy.

2.9 Presiding Officer.

All meetings of the Board of Directors shall be called to order and presided over by either Co-Chairman, or, in their absence, by a director appointed by a Co-Chairman or, if none of those persons is present, by a chairperson of the meeting elected at such meeting by the Board of Directors.

3. COMMITTEES OF THE BOARD

3.1 Committees of the Board.

The Board of Directors may, by resolution adopted by a majority of the directors in office, establish one or more committees, each committee to consist of one or more of the directors of the Corporation. The Board may designate one or more directors as alternate members of any committee, who may replace any absent or disqualified member at any meeting of the committee or for purposes of any written action of the committee. Except in the case of the Audit and Compensation Committees, if any, or other similar committees, in the absence or disqualification of any member or alternate member or members of a committee, the member or members thereof present at any meeting and not disqualified from voting, though less than a quorum, may unanimously appoint another director to act at the meeting in the place of the absent or disqualified member. A committee, to the extent provided in the resolution of the Board of Directors creating it, shall have and may exercise all of the powers and authority of the Board of Directors except that a committee shall not have any power or authority as to: (i) the submission to shareholders of any action requiring the approval of shareholders pursuant to the BCL, (ii) the creation or filling of vacancies in the Board of Directors, (iii) the adoption, amendment or repeal of the Bylaws, (iv) the amendment, adoption or repeal of any resolution of the Board that by its terms is amendable or repealable only by the Board, or (v) action on matters committed by the Bylaws or resolution of the Board to another committee of the Board. Each committee of the Board shall serve at the pleasure of the Board.

3.2 Committee Rules.

In the absence of a resolution of the Board of Directors to the contrary, a majority of the entire authorized number of members of such committee shall be necessary to constitute a quorum for the transaction of business.

4. OFFICERS

4.1 Officers and Qualifications.

The Corporation shall have a Chief Executive Officer and President, a Secretary and a Treasurer, each of whom shall be elected or appointed by the Board of Directors. The Board may also elect or provide for the appointment of one or more Vice Presidents, a Controller, and such other officers and assistant officers as the Board deems necessary or advisable. Officers of the Corporation, as between themselves and the Corporation, shall have such authority and perform such duties in the management of the Corporation or as is determined by or pursuant to resolutions or orders of the Board of Directors.

4.2 Election, Term and Vacancies.

The officers and assistant officers of the Corporation shall be elected by the Board of Directors at the annual meeting of the Board or from time to time as the Board shall determine. Each officer shall hold office at the pleasure of the Board. A vacancy in any office occurring in any manner may be filled by the Board of Directors and, if the office is one for which these Bylaws prescribe a term, shall be filled for the unexpired portion of the term.

4.3 Removal; Resignation; Bond.

- (a) Removal. Any officer or agent of the Corporation may be removed by the Board of Directors with or without cause, but such removal shall be without prejudice to the contract rights, if any, of the person so removed. Election or appointment of an officer or agent shall not of itself create contract rights.
- (b) Resignation. Any officer may resign at any time upon written notice to the Corporation. The resignation shall be effective upon receipt thereof by the Corporation or at such subsequent time as may be specified in the notice of resignation.
- (c) Bond. The Corporation may secure the fidelity of any or all of its officers by bond or otherwise.

4.4 Chief Executive Officer.

The Chief Executive Officer shall have such authority and perform such duties as the Board of Directors may from time to time designate. Subject to the control of the Board of Directors and, within the scope of their authority, any committees thereof, the Chief Executive Officer shall (a) have general and active management authority with respect to all the business, property and affairs of the Corporation, (b) see that all orders and resolutions of the Board of Directors and the committees thereof are carried into effect, (c) pursuant to Sections 4.6 and 4.10, appoint and remove subordinate officers and agents, other than those appointed or elected by the Board of Directors, as the business of the Corporation may require, (d) act as the duly authorized representative of the Board in all matters, except where the Board has formally designated some other person or group to act, and (e) in general perform all the usual duties incident to the office of chief executive officer.

4.5 President.

The President shall (a) represent the Board of Directors, except where the Board has formally designated some other person or group to act, (b) execute, on behalf of the Corporation, contracts, leases, deeds, mortgages, notes and other instruments authorized by the Board of Directors, except in cases where the Board of Directors, these Bylaws or law expressly requires the execution thereof by some other officer, (c) together with the Co-Chairmen, pursuant to Sections 4.6 and 4.10, appoint and remove subordinate officers and agents, other than, those appointed or elected by the Board of Directors, as the business of the Corporation may require, (d) work in the management of the business, property and affairs of the Corporation and (e) have such other authority and perform such other duties as the Board of Directors may from time to time designate.

4.6 Vice Presidents.

Each Vice President, if any, shall perform such duties as may be assigned to him or her by the Board of Directors or by the Chief Executive Officer and President. In the absence or disability of the Chief Executive Officer and President, the most senior in rank of the Vice Presidents shall perform the duties of the President.

4.7 Secretary.

The Secretary shall (a) keep or cause to be kept the minutes of all meetings of the shareholders, the Board of Directors, and any committees of the Board of Directors in one or more books kept for that purpose, (b) have custody of the corporate records, stock books and stock ledgers of the Corporation, (c) keep or cause to be kept a register of the address of each shareholder, which address has been furnished to the Secretary by such shareholder, (d) see that all notices are duly given in accordance with law, the Articles, and these Bylaws, and (e) in general perform all the usual duties incident to the office of secretary and such other duties as may be assigned to him or her by the Board of Directors or the Chief Executive Officer. The Secretary may delegate any of his or her duties to any management officer or to any duly elected or appointed Assistant Secretary and may delegate custody of the Corporation's stock books, stock ledgers, shareholder lists and the like to a duly appointed stock transfer agent and/or registrar or, in the case of records regarding debt instruments, to an indenture or bond trustee, registrar or similar entity.

4.8 Assistant Secretary.

The Assistant Secretary, if any, or Assistant Secretaries if more than one, shall perform the duties of the Secretary in his or her absence and shall perform such other duties as the Board of Directors, the Chief Executive Officer or the Secretary may from time to time designate.

4.9 Treasurer.

The Treasurer shall have general supervision of the fiscal affairs of the Corporation. The Treasurer shall, with the assistance, of the Chief Executive Officer and managerial staff of the Corporation: (a) see that a full and accurate accounting of all financial transactions is made; (b) invest and reinvest the capital funds of the Corporation in such manner as may be directed by the Board, unless such function shall have been delegated to a nominee or agent; (c) deposit or cause to be deposited in the name and to the credit of the Corporation, in such depositories as the Board of Directors shall designate, all monies and other valuable effects of the Corporation not otherwise employed; (d) prepare such financial reports as may be requested from time to time by the Board; (e) cooperate in the conduct of the annual audit of the Corporation's financial records by certified public accountants duly appointed by the Board; and (f) in general perform all the usual duties incident to the office of treasurer and such other duties as may be assigned to him or her by the Board of Directors or the President.

4.10 Other Management Officers.

Subject to control of the Board of Directors, the Chief Executive Officer and President, together with the Co-Chairmen of the Board, may select and appoint such other management officers as they deem advisable, including without limitation Managing Directors, who shall have such authority and perform such duties as may from time to time be prescribed by the Chief Executive Officer and President or by the Board.

5. SHARE CERTIFICATES AND TRANSFERS

5.1 Certificates.

All classes and series of shares of capital stock of the Company, or any part thereof, shall be represented by stock certificates or shall be uncertificated shares, as determined by the Board of Directors, provided, that every shareholder shall be entitled to a share certificate if he or she so requests in the manner prescribed by the Company. Share certificates shall be in such form as shall be approved by the Board of Directors and shall state: (i) that the Corporation is incorporated under the laws of the Commonwealth of Pennsylvania, (ii) the name of the person to whom issued, and (iii) the number and class of shares and the designation of the series, if any, which the share certificate represents.

In the event that the Corporation is authorized to issue shares of more than one class or series, each share certificate shall also state, on the face or back of the certificate, that the Corporation will furnish to any shareholder upon request and without charge a full or summary statement of the designations, voting rights, preferences, limitations and special rights of the shares of each class or series authorized to be issued so far as they have been fixed and determined and the authority of the Board of Directors to fix and determine the designations, voting rights, preferences, limitations and special rights of the classes and series of shares of the Corporation.

5.2 Transfer of Shares.

Transfer of shares of the Corporation shall be made only on the stock transfer records of the Corporation (which may be kept in written or computer form). Transfers shall be made by the Corporation or its duly authorized agent as required by law. Except as otherwise set forth in Section 1.12 above (Certification by Nominee), the Corporation shall be entitled to treat the person in whose name shares stand on the books of the Corporation as the owner thereof for all purposes.

5.3 Registrar, Transfer Agent, Authenticating Trustee.

The Corporation may, but need not, designate another organization to act as authenticating trustee, transfer agent, registrar or other agent for the Corporation in the registration of transfers of its securities, the issuance of new securities or the cancellation of surrendered securities, and to perform such other functions as agent for the Corporation as the Corporation may deem appropriate.

5.4 Lost, Destroyed or Stolen Certificates.

If the registered owner of a share certificate claims that the security has been lost, destroyed or wrongfully taken, another may be issued in lieu thereof in such manner and upon such terms as the Board of Directors may authorize and shall be issued in place of the original

security, in accordance with 13 Pa. C.S. (S) 8405(2), if the owner: (a) so requests before the Corporation has notice that the security has been acquired by a bona fide purchaser; (b) files with the Corporation an indemnity bond in such amount as the Corporation may determine; and (c) satisfies any other reasonable requirements imposed by the Corporation.

6. MANNER OF GIVING NOTICE.

WAIVER OF NOTICE, ACTION WITHOUT MEETING, MEETINGS BY CONFERENCE TELEPHONE AND MODIFICATION OF PROPOSALS

6.1 Manner of Giving Notice.

Whenever written notice is required to be given to any person under the provisions of the BCL or by the Articles or these Bylaws, it may be given to the person either personally or by sending a copy thereof by first class or express mail, postage prepaid, or by telegram (with messenger service specified), telex or TWX (with answerback received) or courier service, charges prepaid, or by facsimile transmission or electronic mail transmission, in the case of a shareholder, to the shareholder's address (or to the shareholder's telex, TWX, facsimile number or electronic mail address) appearing on the books of the Corporation or, in the case of a director, to the address supplied by the director to the Corporation for the purpose of notice. Notice sent by mail by telegraph or by courier service shall be deemed to have been given when deposited in the United States mail or with a telegraph office or courier service for delivery except that, in the case of directors, notice sent by regular mail shall be deemed to have been given forty-eight (48) hours after being deposited in the United States mail or, in the case of telex, TWX, facsimile or electronic mail, when dispatched.

6.2 Waiver of Notice.

Whenever any written notice is required to be given by statute or the Articles or these Bylaws, a waiver thereof in writing, signed by the person or persons entitled to the notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of the notice. Neither the business to be transacted at, nor the purpose of, a meeting need be specified in the waiver of notice of such meeting. Attendance of a person, either in person or by proxy, at any meeting shall constitute a waiver of notice of the meeting, except where the person attends the meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business because the meeting was not lawfully called or convened.

6.3 Board Action by Unanimous Written Consent.

Any action required or permitted to be taken at a meeting of the directors or of any committee of directors may be taken without a meeting if, prior or subsequent to the action, a consent or consents thereto in writing setting forth the action so taken is signed by all of the directors in office, or by all of the members of such committee in office, as the case may be, and is filed with the Secretary of the Corporation.

6.4 Meetings by Means of Conference Telephone.

One or more persons may participate in a meeting of the directors, or of any committee of directors, but not a meeting of the shareholders, by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other. Such participation shall constitute presence in person at the meeting.

6.5 Modification of Proposals.

Whenever the language of a proposed resolution is included in a written notice of a meeting required to be given by statute or by the Articles or Bylaws, the meeting considering the resolution may without further notice adopt it with such clarifying or other amendments as do not enlarge its original purpose.

7. CERTAIN SHAREHOLDER RIGHTS

7.1 Inspection of Corporate Records.

Every shareholder shall, upon written verified demand stating the purpose thereof, have a right to examine, in person or by agent or attorney, during the usual hours for business for any proper purpose, the share register, books and records of account, and records of the proceedings of the incorporations, shareholders and directors and to make copies or extracts therefrom. A proper purpose shall mean a purpose reasonably related to the interest of the person as a shareholder. In every instance where an attorney or other agent is the person who seeks the right of inspection, the demand shall be accompanied by a verified power of attorney or other writing that authorizes the attorney or other agent to so act on behalf of the shareholder. The demand shall be directed to the Corporation at its registered office in Pennsylvania or at its place of business wherever situated.

8. GENERAL PROVISIONS

8.1 State of Incorporation.

The Corporation is incorporated under the laws of the Commonwealth of Pennsylvania.

8.2 Registered Office.

The location and post office address of the registered office of the Corporation in the Commonwealth of Pennsylvania shall be at 1000 Commerce Drive, Suite 500, Pittsburgh PA 15275 until otherwise established by an amendment of the Articles or by the Board of Directors and a record of such change is filed with the Pennsylvania Department of State in the manner provided by law.

8.3 Other Offices.

The Corporation may also have offices at such other places within or without the Commonwealth of Pennsylvania as the Board of Directors may from time to time appoint or the business of the Corporation may require.

8.4 Corporate Seal.

The Corporation may adopt a seal in such form as the Board of Directors shall from time to time determine.

8.5 Fiscal Year.

The fiscal year of the Corporation shall be as designated by the Board of Directors from time to time.

TRANSITION SERVICES AGREEMENT

by and between

iGATE CORPORATION

and

MASTECH HOLDINGS, INC.

Dated as of September 30, 2008

TRANSITION SERVICES AGREEMENT

This TRANSITION SERVICES AGREEMENT (this "Services Agreement") is made as of this 30th day of September, 2008 by and between iGATE Corporation, a Pennsylvania corporation ("iGATE"), and Mastech Holdings, Inc., a Pennsylvania corporation ("Mastech").

WHEREAS, in order to provide greater flexibility for the management, capital requirements and growth of Mastech Business while ensuring that iGATE can focus its time and resources on the development of the iGATE Business, the Board of Directors of iGATE has determined that it is appropriate, desirable and in the best interests of iGATE and its stockholders to separate iGATE into two separate companies: one comprising the Mastech Business, which shall be owned and conducted, directly or indirectly, by Mastech, all of the common stock of which is intended to be distributed to iGATE's shareholders, and one comprising the iGATE Business, which shall continue to be owned and conducted, directly or indirectly, by iGATE;

WHEREAS, iGATE and Mastech have entered into the Separation and Distribution Agreement (the "Separation Agreement"), dated as of the date hereof, in order to carry out, effect and consummate the Separation;

WHEREAS, prior to the Effective Time, the Mastech Business received certain services from iGATE and certain of its Subsidiaries and Affiliates;

WHEREAS, the Separation Agreement contemplates that iGATE and Mastech enter into this Services Agreement to properly document the transitional services to be provided by the iGATE Entities (as defined below) to the Mastech Entities (as defined below).

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained in this Services Agreement and in the Separation Agreement, the Parties hereto hereby agree as follows:

ARTICLE 1 DEFINITIONS

1.1 Definitions Incorporated. All capitalized terms not otherwise defined in this Services Agreement have the meaning ascribed to them in the Separation Agreement.

1.2 Additional Definitions. Unless the context otherwise requires, the following terms, and their singular or plural, used in this Services Agreement shall have the meanings set forth below:

- (a) "Disbursement" shall have the meaning set forth in Section 5.8 of this Services Agreement.
- (b) "Force Majeure" shall have the meaning set forth in Section 6.1 of this Services Agreement.
- (c) "iGATE" shall have the meaning set forth in the Preamble.

(d) “iGATE Entities” means, collectively, iGATE and its Affiliates (and which shall not include any Mastech Entities).

(e) “iGATE Provided Services” shall have the meaning set forth in Section 2.1 of this Services Agreement.

(f) “Independent Accountants” shall have the meaning set forth in Section 3.4(d) of this Services Agreement.

(g) “Indemnifiable Losses” shall mean any and all damages, losses, deficiencies, Liabilities, obligations, penalties, judgments, settlements, claims, payments, fines, interest, costs and expenses (including the costs and expenses of any and all Actions and demands, assessments, judgments, settlements and compromises relating thereto and the reasonable costs and expenses of attorneys’, accountants’, consultants’ and other professionals’ fees and expenses incurred in the investigation or defense thereof or the enforcement of rights hereunder), excluding special, consequential, indirect or punitive damages (other than special, consequential, indirect and/or punitive damages) awarded to any third party against an indemnified party.

(h) “Mastech” shall have the meaning set forth in the Preamble.

(i) “Mastech Entities” means, collectively, Mastech and its Affiliates (and which shall not include any iGATE Entities).

(j) “Other Party” shall have the meaning set forth in Section 5.7 of this Services Agreement.

(k) “Party” means each of the entities set forth on the signature pages to this Services Agreement.

(l) “Paying Party” shall have the meaning set forth in Section 5.7 of this Services Agreement.

(m) “Pennsylvania Courts” shall have the meaning set forth in Section 9.7 of this Services Agreement.

(n) “Prime Rate” shall mean the rate per annum publicly announced by JPMorgan Chase Bank (or successor thereto) from time to time as its prime rate in effect at its principal office in New York, New York. For purposes of this Services Agreement, any change in the Prime Rate shall be effective on the date such change in the Prime Rate is publicly announced as effective.

(o) “Provider” shall mean the person identified on Schedule A to this Services Agreement providing the services set forth therein.

(p) “Receipt” shall have the meaning set forth in Section 5.8 of this Services Agreement.

- (q) “Receiving Party” shall have the meaning set forth in Section 5.8 of this Services Agreement.
- (r) “Recipient” shall mean the person identified on Schedule A to this Services Agreement receiving the services set forth therein.
- (s) “Responsible Party” shall have the meaning set forth in Section 5.7 of this Services Agreement.
- (t) “Sales and Service Taxes” shall have the meaning set forth in Section 3.3(a) of this Services Agreement.
- (u) “Separation Agreement” shall have the meaning set forth in the Recitals.
- (v) “Term” shall have the meaning set forth in Section 4.1 of this Services Agreement.

ARTICLE 2
SERVICES PROVIDED

2.1 iGATE Provided Services. Pursuant to the terms of this Services Agreement, the iGATE Entities agree to provide, or cause to be provided, to the Mastech Entities the services described in Schedule A to this Services Agreement (the “iGATE Provided Services”).

2.2 Other Services. If, after the execution of this Services Agreement and prior to the six (6) month anniversary hereof, the Parties determine that a service provided to the Mastech Business as conducted by iGATE prior to the Effective Time was inadvertently omitted from the Schedules to this Services Agreement, then the Parties shall negotiate in good faith to attempt to agree to the terms and conditions upon which such services would be added to this Services Agreement, it being agreed that the charges for such services should be determined on a basis consistent with the methodology for determining the initial prices provided for herein (i.e., sufficient to cover a Provider’s reasonable estimate of its actual costs and, if applicable, consistent with the prices such Provider would charge to an Affiliate), in each case without taking into account any profit margin or projected savings from increased efficiency. Upon the Parties’ agreement on the fees and other specific terms and conditions applicable to such services, the Parties shall execute an amendment to this Services Agreement that provides for the substitution of the relevant Schedule, or additions or supplements to the relevant Schedule, in order to describe such service and the agreement upon the related fees and other specific terms and conditions applicable thereto.

2.3 Licenses and Consents. The Parties shall also use their commercially reasonable efforts to assist each other in obtaining licenses and/or consents with or from any of their current vendors or service providers who are providing services, products or licenses to them or to their Affiliates for the benefit of the Other Party, prior to the Distribution Date; provided that in no event shall such assistance by either Party require or be deemed to require such Party to incur any additional costs or make any additional payments to any such vendors or service providers. Except with respect to the obligations under this Section 2.3, each Party acknowledges and agrees that the other Party has no obligation to obtain licenses or consents with any vendor or

service provider in connection with the iGATE Provided Services and that any failure by such Party to obtain any such license or consent will not constitute a breach of this Services Agreement or the negligence or willful misconduct of such Party; provided that failure to obtain any such license or consent shall not relieve any Provider of its obligations to provide the iGATE Provided Services set forth herein.

2.4 Independent Contractors. Except as otherwise agreed in writing by the Parties, in the performance of the iGATE Provided Services to be rendered hereunder, the iGATE Entities shall at all times act as independent contractors, and none is in any respect an agent, attorney, employee, representative, joint venturer or fiduciary of Mastech, and Mastech shall not declare or represent to any third party that any iGATE Entity is acting in any respect as agent, attorney, employee representative, joint venturer or fiduciary of the Mastech Entities. Neither the iGATE Entities, on the one hand, nor the Mastech Entities, on the other, shall have any power or authority to negotiate or conclude any agreement, or to make any representation or to give any understanding on behalf of the other in any way whatsoever.

ARTICLE 3 COMPENSATION

3.1 Compensation for iGATE Provided Services. The compensation for the iGATE Provided Services for the duration of the Term shall be as described for each individual service provided to the Mastech Entities as set forth on Schedule A.

3.2 Allocation of Certain Expenses.

(a) Each Provider shall bear the costs and expenses of obtaining any and all consents from third parties which may be necessary in connection with such Provider's performance of its obligations hereunder, including the costs of obtaining the consent to the assignment of all leases of equipment and licenses of software which may be necessary to provide the services contemplated hereby.

(b) In addition to the payment of all compensation provided under Section 3.1, Recipient shall reimburse Provider for all reasonable out-of-pocket costs and expenses incurred by Provider or its Affiliates in connection with providing the applicable services hereunder (including all travel-related expenses) to the extent that such costs and expenses are not reflected in the compensation for such services on Schedule A; provided, however, any such expenses exceeding \$5,000 per month (other than routine business travel and related expenses) shall require advance approval of Recipient. Any travel-related expenses incurred by Provider in performing the applicable services hereunder shall be incurred and charged to Recipient in accordance with Provider's then applicable business travel policies.

(c) In the event that Recipient terminates any individual service as contemplated by Section 4.2 earlier than the expiration of the Term, Recipient shall reimburse Provider for any and all costs and expenses incurred by Provider or any of its subsidiaries as a result of such early termination by Recipient, including incremental early termination fees and other costs incurred in order to terminate or reduce the level of services provided by third parties under Contracts with Recipient or any of its subsidiaries, which services are affected by such

early termination, such reimbursement to be due and payable within five Business Days following Recipient's receipt of any invoice from Provider with respect to such costs and expenses.

3.3 Taxes.

(a) In addition to the compensation payable to Provider determined exclusive of the taxes payable by Recipient under this Section 3.3, Recipient will pay and be liable for all sales, service, value added, lease, use, transfer, consumption or similar taxes levied and measured by: (i) the cost of services provided to Recipient under this Services Agreement or (ii) Provider's cost in acquiring property or services used or consumed by Provider in providing iGATE Provided Services under this Services Agreement (the "Sales and Service Taxes"). Such taxes will be payable by Recipient to Provider in accordance with Article 3 or as otherwise mutually agreed in writing by the parties and under the terms of the applicable law which govern the relevant Sales and Service Tax. Recipient's obligation to pay Sales and Service Taxes under this Section 3.3 shall be subject to the receipt of (i) a computation of the Sales and Service Taxes payable under this Section 3.3 identifying the nature and amount of the goods or services on which the Sales and Service Tax is assessed and the applicable rate and (ii) a valid and customary invoice (or other document) under the terms of applicable law for each Sales and Service Tax. If Recipient complies with the terms of this Section 3.3 regarding the payment of Sales and Service Taxes, it shall not be liable for any interest, penalties or other charges attributable to Provider's improper filing relating to Sales and Service Taxes or late payment or failure to remit Sales and Service Taxes to the relevant taxing authority.

(b) Each of Provider and Recipient shall pay and be responsible for their own personal property taxes and taxes based on their own income or profits or assets.

3.4 Terms of Payment; Dispute Resolution; Audits.

(a) Provider shall invoice the Recipient for the iGATE Provided Services provided by Section 3.1 monthly in advance on the first calendar day of each month of the term following the date hereof (or the first business day following each such date). Provider shall also provide invoices to Recipient monthly in arrears for amounts, such as Sales and Service Taxes and out-of-pocket or other expenses, that are payable in addition to the flat fee for service that was paid in advance pursuant to the first sentence of this Section 3.4. Payment shall be made by Recipients within thirty (30) days after receipt of an invoice and other required documentation. No Recipient shall withhold any payments to its Provider under this Services Agreement and such payments shall be made without any other set-off or deduction, notwithstanding any dispute that may be pending between them, whether under this Services Agreement or otherwise (any required adjustment being made on subsequent invoices). Subject to the provisions of Section 3.4(c), amounts not paid on or before the date required to be paid hereunder shall accrue interest at a rate per annum equal to the then effective Prime Rate plus two percent (2%) (or the maximum legal rate, whichever is lower), calculated for the actual number of days elapsed, accrued from the date on which such payment was due up to the date of the actual receipt of payment.

(b) All amounts due for services rendered pursuant to this Services Agreement shall be billed and paid in the currency in which the rate for such service is quoted, as stated herein or as shown on Schedule A hereto.

(c) If there is a dispute between any Recipient and any Provider regarding the amounts shown as billed to such Recipient on any invoice, such Provider shall furnish to such Recipient reasonable documentation to substantiate the amounts billed including, but not limited to, listings of the dates, times and amounts of the services in question where applicable and practicable. Upon delivery of such documentation, such Recipient and such Provider shall cooperate and use their best efforts to resolve such dispute among themselves. If such disputing parties are unable to resolve their dispute within thirty (30) days of the initiation of such procedure, and such Recipient believes in good faith and with a reasonable basis that the amounts shown as billed to such Recipient are inaccurate or are otherwise not in accordance with the terms of this Services Agreement, then such Recipient shall have the right, at its own expense, to have any disputed invoice(s) audited as provided in Section 3.4(d).

(d) Any audit pursuant to Section 3.4(c) shall be limited solely to the purpose of verifying the amounts in dispute and shall be made by an independent certified public accounting firm selected and paid for by the Recipient initiating such audit and reasonably satisfactory to the Provider being audited (such accounting firm, the "Independent Accountants"). Any such audit shall be reasonably conducted by the Independent Accountants during the normal business hours of the Provider being audited. Such Provider shall reasonably cooperate with the Independent Accountants and shall make available to the Independent Accountants all applicable cost and other data may be reasonably necessary for the sole purpose of verifying the amounts in dispute. The Independent Accountants shall not disclose any of the underlying data and information to said Recipient or to any other Person (except may be required by law) and, prior to any such audit the Independent Accountants shall, if requested by the Provider being audited, enter into a confidentiality agreement reasonably acceptable to such Provider.

ARTICLE 4 TERM AND TERMINATION

4.1 Term. The term of this Services Agreement shall commence at the Effective Time and shall expire on the latest date on which any service is to be provided as indicated on Schedule A (the "Term"). The obligation of any Recipient to make a payment for services previously rendered shall not be affected by the expiration of the Term and shall continue until full payment is made.

4.2 Termination of Individual Services. Upon the mutual agreement of the Parties, a Recipient may terminate at any time during the Term any individual service provided under this Services Agreement on a service-by-service basis (and/or location-by-location basis where individual service is provided to multiple locations of a Recipient) upon written notice to the Provider identifying the particular service (or location) to be terminated and the effective date of termination, which date shall not be less than thirty (30) days after receipt of such notice unless the Provider otherwise agrees. The termination of any individual iGATE Provided Service pursuant to this Section 4.2 shall not affect this Services Agreement with respect to the iGATE

Provided Services not terminated under this Section 4.2. In addition, upon the mutual agreement of the Parties, a Provider may terminate at any time during the Term any individual service provided under this Services Agreement upon written notice to the Recipient identifying the particular service to be terminated and the effective date of termination if the employee that was providing the applicable service is no longer employed by the Provider (and there is no other employee employed by Provider at the time that could reasonably provide such service).

4.3 Termination of Agreement. This Services Agreement shall terminate on the earliest to occur of (a) the latest date on which any service is to be provided as indicated on Schedule A, (b) the date on which the provision of all services has terminated or been canceled pursuant to Section 4.2, and (c) the date on which this Services Agreement is terminated pursuant to Section 4.4.

4.4 Breach of Agreement. If either Party shall materially breach any of its obligations under this Services Agreement, including, but not limited to, any failure to perform any services or to make payments when due, and said Party does not cure such breach within fifteen (15) days after receiving written notice thereof from the non-breaching Party, the non-breaching Party may terminate this Services Agreement, including the provision of services pursuant hereto, immediately by providing written notice of termination. The failure of a Party to exercise its rights hereunder with respect to a breach by the other Party shall not be construed as a waiver of such rights nor prevent such Party from subsequently asserting such rights with regard to the same or similar defaults. In the event of a termination of this Services Agreement, Provider shall be entitled to all outstanding amounts due from Recipient for the provision of iGATE Provided Services rendered prior to the date of termination.

4.5 Effect of Termination. In the event this Services Agreement is validly terminated as provided herein, each of the Parties shall be relieved of its duties and obligations arising hereunder after the date of such termination, provided, however, that (i) the provisions set forth in Articles 4, 7, 8 and 9 hereof shall survive any termination of this Services Agreement and (ii) such termination in and of itself shall not relieve a Party of liability for a breach prior to the date of such termination. For the avoidance of doubt, in the event of any termination of one or more iGATE Provided Services, the Fees applicable to such iGATE Provided Services, in accordance with Article 3 above, shall no longer be charged or due after the effective date of such termination and in the event of a material reduction by a Recipient of the amount of the iGATE Provided Services it elects to continue to receive, the Fees applicable to such iGATE Provided Services shall be appropriately reduced thereafter if costs to the Provider are correspondingly reduced as a result of such reduction.

ARTICLE 5 CERTAIN COVENANTS

5.1 Reasonable Care. Each Provider shall perform the services that it is required to provide to its respective Recipient(s) under this Services Agreement with reasonable skill and care and shall use at least that degree of skill and care that it would exercise in similar circumstances in carrying out its own business (including, as to level, quality and timeliness). Each Provider shall take necessary measures to protect the respective Recipient's data that is processed by such Provider from destruction, deletion or unauthorized change and allow its

recovery in events of Force Majeure; provided, however, that a Provider shall be deemed to have satisfied this obligation if the measures taken to protect and recover Recipient's data are reasonably equivalent to what it uses in carrying out its own business.

5.2 Cooperation. It is understood that it will require significant efforts of all Parties to implement this Services Agreement and ensure performance hereunder at the agreed upon level (subject to all the terms and conditions of this Services Agreement). The Parties will cooperate (acting in good faith and using reasonable commercial efforts) to effect a smooth and orderly transition of the services provided hereunder from the Providers to the respective Recipients including, without limitation, the separation of the Mastech Business from the businesses retained by the iGATE Entities; provided, however, that this Section 5.2 shall not require any Party hereto to incur any out-of-pocket expenses unless and except expressly provided otherwise herein or in the Separation Agreement.

5.3 Assets. To the extent that any of the assets required to provide any iGATE Provided Services have become the property of Mastech pursuant to the Separation, each Party hereby grants to the other Party a limited, non-exclusive license to use such assets, for a period not to exceed the Term, for the purpose of providing such iGATE Provided Services on the terms and subject to the conditions set forth in this Services Agreement.

5.4 Points of Contact. Each Provider and Recipient has named a point of contact as set forth on Schedule A. Such points of contact shall be responsible for the implementation of this Services Agreement between the respective Provider and its Recipient, including resolution of any issues which may arise during the performance hereunder on a day to-day basis.

5.5 Personnel. Each Provider, in providing the services, as it deems necessary or appropriate in its sole discretion, may (a) use the personnel of the Provider or its Affiliates (it being understood that such personnel can perform the services on behalf of the Provider on a full-time or part-time basis, as determined by Provider or its Affiliates) and (b) employ the services or third parties to the extent such third party services are routinely utilized to provide similar services to other businesses of the Provider or are reasonably necessary for the efficient performance of any such services. In performing the services, employees and representatives of Provider shall be under the direction, control and supervision of Provider (and not the Recipient) and the Provider shall have the sole right to exercise all authority with respect to the employment (including termination of employment), assignment and compensation of such employees and representatives (it being understood that Recipient has no right hereunder to require that Provider perform the services hereunder with specifically identified employees and that the assignment of employees to perform such services shall be determined in the sole discretion of Provider). Individuals employed by the iGATE Entities who provide iGATE Provided Services pursuant to this Services Agreement shall in no respect be considered employees of Mastech or any of the Mastech Entities.

In addition, Provider shall not be required to provide any service to the extent the provision of such service requires Provider to hire any additional employees or maintain the employment of any specific employee.

The Parties hereby agree that neither Party is under any obligation to enter into any engagements with new third party service providers in connection with this Services Agreement unless (i) the Party is entering into such new engagements with respect to its own internal business or in its ordinary course of business and (ii) the other Party is not able to engage its own third party service providers with respect to the same subject matter within the applicable timing needs of such Party.

5.6 Further Assurances. From time to time after the date hereof, without further consideration, each Party shall use reasonable efforts to take, or cause to be taken, all appropriate action, do or cause to be done all things reasonably necessary, proper or advisable under applicable laws, and execute and deliver such documents as may be required or appropriate to carry out the provisions of this Services Agreement and to consummate, perform and make effective the transactions contemplated hereby.

5.7 Migration Projects. Each Provider will provide the respective Recipient with reasonable support necessary to transition or migrate the services to Recipient or any third party or parties chosen by the Recipient, which may include consulting and training and providing reasonable access to data and other information and to Provider's employees; provided, however, that such activities shall not unduly burden or interfere with Provider's business and operations.

5.8 Certain Disbursements/Receipts. The Parties hereto contemplate that, from time to time on or after the Effective Time, iGATE Entities and/or Mastech Entities (any such party, the "Paying Party"), as a convenience to another Mastech Entity or iGATE Entity, as the case may be (the "Responsible Party"), in connection with the transactions contemplated by this Services Agreement or the Separation Agreement, may make certain payments that are properly the responsibility of the Responsible Party (whether pursuant to the Separation Agreement or this Services Agreement or otherwise (any such payment made, a "Disbursement"). Similarly, from time to time on or after the Effective Time, iGATE Entities and/or Mastech Entities (any such party, the "Receiving Party") may receive from third parties certain payments to which another Mastech Entity or iGATE Entity, as the case may be, is entitled (any such Party, the "Other Party", and any such payment received, a "Receipt"). Accordingly, with respect to Disbursements and Receipts, the Parties hereto agree as follows.

(a) Disbursements.

(i) A Paying Party may request reimbursement for Disbursements made by check within seven (7) Business Days after notice of such Disbursement has been given to the Responsible Party in writing and with mutually acceptable supporting documentation.

(ii) In case of a Disbursement by wire, if notice in writing and with mutually acceptable supporting documentation has been given by 2:00 p.m. of the Responsible Party's local time at least one (1) Business Day prior to the payment of such Disbursement, the Responsible Party shall reimburse the Paying Party for the amount of such payment (in the local currency equivalent paid by the Paying Party) on the date the Disbursement is made by the Paying Party. If notice as provided above has not been given prior to the payment of such Disbursement, the Responsible Party shall reimburse the Paying Party for the amount of such payment (in the local currency equivalent paid by the Paying Party) within three (3) business days after receipt by the Responsible Party of such notice from the Paying Party.

(b) Receipts. A Receiving Party shall remit Receipts to the Other Party (in the same currency as such payment is received) within three (3) business days of receipt thereof.

(c) Certain Exceptions. Notwithstanding anything to the contrary set forth above, if, with respect to any particular transaction(s), it is impossible or impracticable under the circumstances to comply with the procedures set forth in subsections (a) and (b) of this Section 5.8 (including the time periods specified therein), the parties will cooperate to find a mutually agreeable alternative that will achieve substantially similar economic results from the point of view of the Paying Party or the Other Party, as the case may be; i.e., an alternative pursuant to which the Paying Party will not incur any material interest expense or the Other Party will not be deprived of any material interest income; provided, however, that if a Receiving Party cannot comply with the procedures set forth in subsection (b) of this Section 5.8 because it does not become aware of a Receipt on behalf of the other Party in time (e.g., because of the commingling of funds in an account), such Receiving Party shall remit such Receipt (without interest thereon) to the other Party within twenty-four (24) hours after it becomes aware of such Receipt.

(d) Interest Rate. The rate for any interest income or expense that is paid or payable pursuant to Section 5.8(c) shall be the Prime Rate plus two percent (2%) (or the maximum legal rate, whichever is lower).

ARTICLE 6 FORCE MAJEURE

6.1 Force Majeure. No Provider (or any Person acting on its behalf) shall bear any responsibility or liability for any losses arising out of any delay, inability to perform or interruption of its performance of obligations under this Services Agreement due to any acts or omissions of its respective Recipient or for events beyond its reasonable control (hereinafter referred to as "Force Majeure") including, without limitation, acts of God, act of governmental authority, act of the public enemy or due to war, terrorism, riot, flood, civil commotion, insurrection, labor difficulty, severe or adverse weather conditions, lack of or shortage of electrical power, malfunctions of equipment or software programs or any other cause beyond the reasonable control of the Party whose performance is affected by the Force Majeure event. In such event, the obligations hereunder of the Provider in providing such service, and the obligations of the Recipient to pay for any such service, shall be postponed for such time as its performance is suspended or delayed on account thereof.

ARTICLE 7 INDEMNITY

7.1 Indemnity.

(a) The liability of Provider with respect to this Services Agreement or in connection with the performance, delivery or provision of any iGATE Provided Service provided under this Services Agreement shall be limited to the Indemnifiable Losses of Recipient arising

from Provider's willful misconduct or gross negligence; provided, that in no event shall the liability exceed the fees previously paid to Provider by Recipient in respect of the iGATE Provided Service from which such liability flows.

(b) Recipient hereby agrees to indemnify Provider and its Affiliates from any and all Indemnifiable Losses resulting from any Action relating to Provider's conduct in connection with the provision of iGATE Provided Services to Recipient under this Services Agreement, except to the extent such Indemnifiable Losses arise out of the willful misconduct or gross negligence of Provider or any of its employees, agents, officers and directors. Provider hereby agrees to indemnify Recipient and its Affiliates from any and all Indemnifiable Losses resulting from a demand, claim, lawsuit, action or proceeding relating to Provider's willful misconduct or gross negligence in connection with the provision of iGATE Provided Services to Recipient under this Services Agreement. The Persons entitled to indemnification pursuant to the foregoing shall be third party beneficiaries of the rights to indemnification described in this Section 7.1(b).

7.2 Indemnification for Third Party Claims. From and after the Distribution Date, iGATE shall indemnify, defend and hold harmless the Mastech Indemnitees and Mastech shall indemnify, defend and hold harmless the iGATE Indemnitees from and against any and all Indemnifiable Losses arising out of, by reason of, in connection with or as a result of a Third Party Claim against the Indemnified Party if and to the extent any such Indemnifiable Loss is attributable to the Indemnifying Party.

(a) If an Indemnified Party shall receive notice or otherwise learn of any Third Party Claim, with respect to which an Indemnifying Party may be obligated to provide indemnification to such Indemnified Party pursuant to Section 7.2 of this Services Agreement, such Indemnified Party shall give such Indemnifying Party prompt written notice thereof and, in any event, within ten (10) Business Days after such Indemnified Party received notice of such Third Party Claim. Any such notice shall describe the Third Party Claim in reasonable detail. Notwithstanding the foregoing, the failure of any Indemnified Party or other Person to give notice as provided in this Section 7.2(a) shall not relieve the related Indemnifying Party of its obligations under this Article 7, except to the extent that such Indemnifying Party is actually materially prejudiced by such failure to give notice (except that the Indemnifying Party or Parties shall not be liable for any expenses incurred during the period in which the Indemnitee failed to give such notice). Thereafter, the Indemnitee shall deliver to the Indemnifying Party, promptly (and in any event within ten (10) Business Days) after the Indemnitee's receipt thereof, copies of all notices and documents (including court papers) received by the Indemnitee relating to the Third Party Claim.

(b) An Indemnifying Party shall be entitled (but shall not be required) to assume, control the defense of, and settle any Third Party Claim, at such Indemnifying Party's own cost and expense and by such Indemnifying Party's own counsel, that is reasonably acceptable to the applicable Indemnitees, if it gives notice of its intention to do so to the applicable Indemnitees within thirty (30) days of the receipt of such notice from such Indemnitees. After notice from an Indemnifying Party to an Indemnitee of its election to assume the defense of a Third Party Claim, such Indemnitee shall have the right to employ separate counsel and to participate in (but not control) the defense, compromise or settlement thereof, at

its own expense and, in any event, shall cooperate with the Indemnifying Party in such defense and make available to the Indemnifying Party all witnesses, pertinent Information, materials and information in such Indemnitee's possession or under such Indemnitee's control relating thereto as are reasonably required by the Indemnifying Party. In the event of a conflict of interest between the Indemnifying Party and the applicable Indemnitee(s), or in the event that any Third Party Claim seeks equitable relief which would restrict or limit the future conduct of the Indemnitee's business or operations, such Indemnitee(s) shall be entitled to retain, at the Indemnifying Party's Expense, separate counsel as required by the applicable rules of professional conduct and to participate in (but not control) the defense, compromise, or settlement of that portion of the Third Party Claim that seeks equitable relief with respect to the Indemnitee(s).

(c) If an Indemnifying Party elects not to assume responsibility for defending a Third Party Claim, or fails to notify an Indemnitee of its election as provided in Section 7.2(b), such Indemnitee may defend such Third Party Claim at the cost and expense of the Indemnifying Party. If the Indemnitee is conducting the defense against any such Third Party Claim, the Indemnifying Party shall cooperate with the Indemnitee in such defense and make available to the Indemnitee all witnesses, pertinent Information, material and information in such Indemnifying Party's possession or under such Indemnifying Party's control relating thereto as are reasonably required by the Indemnitee.

(d) Unless the Indemnifying Party has failed to assume the defense of the Third Party Claim in accordance with the terms of this Services Agreement, no Indemnitee may settle or compromise any Third Party Claim without the consent of the Indemnifying Party, which consent shall not be unreasonably withheld or delayed. If an Indemnifying Party has failed to assume the defense of the Third Party Claim within the time period specified in Section 7.2(b), it shall not be a defense to any obligation to pay any amount in respect of such Third Party Claim that the Indemnifying Party was not consulted in the defense thereof, that such Indemnifying Party's views or opinions as to the conduct of such defense were not accepted or adopted, that such Indemnifying Party does not approve of the quality or manner of the defense thereof or that such Third Party Claim was incurred by reason of a settlement rather than by a judgment or other determination of liability.

(e) In the case of a Third Party Claim, no Indemnifying Party shall consent to entry of any judgment or enter into any settlement of the Third Party Claim without the consent (not to be unreasonably withheld) of the Indemnitee if the effect thereof is to permit any injunction, declaratory judgment, other order or other nonmonetary relief to be entered, directly or indirectly, against any Indemnitee.

(f) Absent fraud or willful misconduct by an Indemnifying Party, the indemnification provisions of this Article 7 shall be the sole and exclusive remedy of an Indemnitee for any monetary or compensatory damages or losses resulting from any breach of this Services Agreement, and each Indemnitee expressly waives and relinquishes any and all rights, claims or remedies such Person may have with respect to the foregoing other than under this Article 7 against any Indemnifying Party.

(g) Any Indemnitee that has made a claim for indemnification pursuant to this Article 7 shall use commercially reasonable efforts to mitigate any Indemnifiable Losses in respect thereof.

7.3 Indemnification Payments. Indemnification required by this Article 7 shall be made by periodic payments of the amount thereof during the course of the investigation or defense, as and when bills are received or an Indemnifiable Loss incurred.

7.4 Limitation on Damages.

(a) Notwithstanding the foregoing, no Party shall be liable for any special, consequential, indirect or punitive damages (other than special, consequential, indirect and/or punitive damages awarded to any third party against an indemnified party) with respect to its performance or nonperformance hereunder, or the provision of or failure to provide any Service hereunder, whether such damages or other relief are sought based on breach of contract, negligence, strict liability or any other legal or equitable relief.

(b) For avoidance of doubt, this Article 7 applies solely to the specific matters and activities covered by this Services Agreement (and not to matters specifically covered by the Separation Agreement and the Ancillary Agreements).

ARTICLE 8
CONFIDENTIALITY

8.1 Confidentiality. With respect to any information disclosed by one Party to another Party for the purpose of performing the iGATE Provided Services under this Services Agreement or otherwise accessible to such other Party during the performance hereunder, the Parties shall follow the provisions with respect to confidentiality and access to information set forth in Article VI of the Separation Agreement, which Article is incorporated herein by reference as if stated herein in its entirety.

ARTICLE 9
MISCELLANEOUS

9.1 Dispute Resolution; Continuation of iGATE Provided Services Pending Outcome of Dispute. In the event of any dispute between the Parties or between Providers and Recipients, such disputing Parties shall first attempt to resolve such disputes by negotiating in fairness and good faith. If, after a reasonable period of time, the Parties have been unable to resolve such dispute, the Parties shall follow the dispute resolution procedures set forth in Article VII of the Separation Agreement, which Article is incorporated herein by reference as if stated herein in its entirety. Notwithstanding the existence of any dispute between the Parties, no Provider shall discontinue the supply of any service provided for herein, unless so provided in an arbitral determination that the respective Recipient is in default of obligation under this Services Agreement.

9.2 Notices. Any notice provided or permitted to be given to a Party under this Services Agreement must be in writing, and may be served by depositing same in the mail, addressed to the Person to be notified, postage prepaid, and registered or certified, with a return

receipt requested. Notice given by registered or certified mail shall be deemed given and effective on the date of delivery as shown on the return receipt. Notice may be served in any other manner including telex, telecopy or telegram but shall be deemed given and effective as of the time of actual delivery thereof to the addressees. For purposes of the giving of notice, lessees and lessors shall be notified at the addresses of their respective leased premises and iGATE and Mastech shall be notified at the addresses listed below:

To iGATE:

iGATE Global Solutions Limited
158-162 & 165-170 EPIP Phase II Whitefield
Bangalore, India 560 066
Attn: Sujit Sircar
E-mail: sujit.sircar@igate.com
Facsimile: 41259090

To Mastech:

Mastech Holdings, Inc.
1000 Commerce Drive
Pittsburgh, PA 15275
Attn: Jack Cronin
E-mail: john.cronin@mastech.com
Facsimile: 412-494-9272

Any Party may change its respective address for notice by the giving of notice of such change in the manner provided above.

9.3 Entire Agreement; Amendment. Except for those matters provided for in the Separation Agreement or the other agreements contemplated therein, this Services Agreement sets forth the entire agreement of the Parties with respect to its subject matter. This Services Agreement shall not be modified or amended except by written instrument executed by each Party; provided, however, that a modification or amendment affecting only the services to be provided between a certain Provider and its Recipient or the adjustment of the price related thereto does not require signature by the Parties. Schedule A to this Services Agreement shall be deemed incorporated in this Services Agreement and shall form a part of it.

9.4 Waiver. The failure of a Party to insist upon strict performance of any provision of this Services Agreement shall not constitute a waiver of, or estoppel against, asserting the right to require such performance in the future, nor shall a waiver or estoppel in any one instance constitute a waiver or estoppel with respect to a later breach of a similar nature or otherwise.

9.5 Severability. If any of the terms and conditions of this Services Agreement are held by any court of competent jurisdiction to contravene, or to be invalid under, the laws of any political body having jurisdiction over the subject matter of this Services Agreement, such contravention or invalidity shall not invalidate the entire Services Agreement. Instead, this Services Agreement shall be construed as if it did not contain the particular provision or provisions held to be invalid, and equitable adjustment shall be made and necessary provisions

added so as to give effect to the intention of the Parties as expressed in this Services Agreement at the time of the execution of this Services Agreement and of any amendments to this Services Agreement.

9.6 Governing Law. This Services Agreement shall be governed by and construed in accordance with the internal Laws, and not the Laws governing conflicts of Laws, of the Commonwealth of Pennsylvania.

9.7 Consent to Jurisdiction. Each of the Parties irrevocably submits to the exclusive jurisdiction of any courts of the Commonwealth of Pennsylvania or courts of the United States of America sitting in Allegheny County, Pennsylvania (the "Pennsylvania Courts"), and any appellate courts from any thereof. Each of the Parties further agrees that service of any process, summons, notice or document by United States registered mail to such Party's respective address set forth in Section 9.2 shall be effective service of process for any action, suit or proceeding in the Pennsylvania Courts with respect to any matters to which it has submitted to jurisdiction in this Section 9.7. Each of the Parties irrevocably and unconditionally waives any objection to the laying of venue of any action, suit or proceeding arising out of this Services Agreement or the transactions contemplated hereby in the Pennsylvania Courts, and hereby further irrevocably and unconditionally waives and agrees not to plead or claim in any such court that any such action, suit or proceeding brought in any such court has been brought in an inconvenient forum.

9.8 Waiver of Jury Trial. SUBJECT TO SECTION 9.7, EACH OF THE PARTIES HEREBY WAIVES TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY WITH RESPECT TO ANY COURT PROCEEDING DIRECTLY OR INDIRECTLY ARISING OUT OF AND PERMITTED UNDER OR IN CONNECTION WITH THIS SERVICES AGREEMENT OR THE TRANSACTIONS CONTEMPLATED BY THIS SERVICES AGREEMENT. EACH OF THE PARTIES HEREBY (A) CERTIFIES THAT NO REPRESENTATIVE, AGENT OR ATTORNEY OF THE OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT SUCH OTHER PARTY WOULD NOT, IN THE EVENT OF LITIGATION, SEEK TO ENFORCE THE FOREGOING WAIVER AND (B) ACKNOWLEDGES THAT IT HAS BEEN INDUCED TO ENTER INTO THIS SERVICES AGREEMENT AND THE TRANSACTIONS CONTEMPLATED BY THIS SERVICES AGREEMENT, AS APPLICABLE, BY, AMONG OTHER THINGS, THE MUTUAL WAIVERS AND CERTIFICATIONS IN THIS SECTION 9.8.

9.9 Construction. The headings in this Services Agreement are not to be considered part of this Services Agreement and are inserted for convenience, identification and reference only and are not intended to interpret, define, or limit the scope, extent, or intent of this Services Agreement or any provision of this Services Agreement. Whenever the context requires, the gender of all words used in this Services Agreement shall include the masculine, feminine and neuter, and the number of all words shall include the singular and the plural.

9.10 Counterpart Execution. This Services Agreement may be executed in more than one counterparts, all of which shall be considered one and the same agreement, and shall become effective when one or more such counterparts have been signed by each of the Parties and delivered to the other Parties. Execution of this Services Agreement or any other documents pursuant to this Services Agreement by facsimile or other electronic copy of a signature shall be deemed to be, and shall have the same effect as, executed by an original signature.

9.11 Successors and Assigns.

(a) This Services Agreement shall inure to the benefit of and shall be binding upon the Parties, their respective legal representatives, successors, and permitted assignees, and all Persons claiming by, through, or under right of any of the aforesaid Persons. This Services Agreement may not be assigned by any Party without the prior written consent of the other Parties; provided, however, that no consent shall be required in the case of assignment by an iGATE Entity to a direct or indirect Subsidiary of iGATE or by a Mastech Entity to a direct or indirect Subsidiary of Mastech, and provided further that no such assignment shall relieve any Party of any of its obligations hereunder. Notwithstanding the foregoing, a Party may assign this Services Agreement in connection with a merger transaction in which such Party is not the surviving entity or the sale by such Party of all or substantially all of its Assets, and upon the effectiveness of such assignment the assigning Party shall be released from all of its obligations under this Services Agreement if the surviving entity of such merger or the transferee of such Assets shall agree in writing, in form and substance reasonably satisfactory to the other Party, to be bound by the terms of this Services Agreement as if named as a "Party" hereto.

(b) At the request of any Provider or Recipient that is a Party hereto, any other Provider or Recipient that is receiving benefits or has obligations hereunder and is not a signatory hereto shall execute and deliver to the other Parties a counterpart hereof. The failure of any Person that is receiving benefits or has obligations hereunder to execute a counterpart hereof shall not affect the enforceability of this Services Agreement against such Person or against any other Party hereto.

9.12 No Third Party Rights. The provisions of this Service Agreement are intended to bind the Parties to each other and are not intended and do not create rights in any other person, including any employee of the Mastech Business or iGATE, and, except as provided in Section 7.1(b), no Person is intended to be or is a third party beneficiary of any of the provisions of this Services Agreement.

9.13 Authorization. Each of the Parties hereby represents and warrants that it has the power and authority to execute, deliver and perform this Services Agreement, that this Services Agreement has been duly authorized by all necessary corporate action on the part of such Party, that this Services Agreement constitutes a legal, valid and binding obligation of each such Party enforceable against it in accordance with its terms, subject to applicable bankruptcy, insolvency, reorganization, moratorium or other similar laws affecting creditors' rights generally and general equity principles.

9.14 No Circumvention. The Parties agree not to directly or indirectly take any actions or cause, allow or act in concert with any Person who takes an action (including the failure to take a reasonable action) such that the resulting effect is to materially undermine the effectiveness of any of the provisions of this Services Agreement or any Ancillary Agreement.

[Signature Page Follows]

IN WITNESS WHEREOF, the duly authorized officers or representatives of the parties hereto have duly executed this Transition Services Agreement as of the date first written above.

iGATE CORPORATION

By /s/ Phaneesh Murthy
Name: Phaneesh Murthy
Title: President and Chief Executive Officer

MASTECH HOLDINGS, INC.

By /s/ Steve Shangold
Name: Steve Shangold
Title: President and Chief Executive Officer

[Signature Page to Transition Services Agreement]

EMPLOYEE MATTERS AGREEMENT

by and between

iGATE CORPORATION

and

MASTECH HOLDINGS, INC.

Dated as of September 30, 2008

EMPLOYEE MATTERS AGREEMENT

This EMPLOYEE MATTERS AGREEMENT (this "Agreement"), is made as of this 30th day of September, 2008 by and between iGATE Corporation, a Pennsylvania corporation ("iGATE"), and Mastech Holdings, Inc., a Pennsylvania corporation ("Mastech").

WHEREAS, in order to provide greater flexibility for the management, capital requirements and growth of Mastech Business while ensuring that iGATE can focus its time and resources on the development of the iGATE Business, the Board of Directors of iGATE has determined that it is appropriate, desirable and in the best interests of iGATE and its stockholders to separate iGATE into two separate companies: one comprising the Mastech Business, which shall be owned and conducted, directly or indirectly, by Mastech, all of the common stock of which is intended to be distributed to iGATE's shareholders, and one comprising the iGATE Business, which shall continue to be owned and conducted, directly or indirectly, by iGATE;

WHEREAS, iGATE and Mastech have entered into the Separation and Distribution Agreement (the "Separation Agreement"), dated as of the date hereof, in order to carry out, effect and consummate the Separation;

WHEREAS, iGATE and Mastech have entered into a Transition Services Agreement, dated as of the date hereof (the "Services Agreement") that will govern the provision of transition services and matters relating to transition of inter-company services and the relationship of iGATE, Mastech and their respective Affiliates following the Separation;

WHEREAS, the Separation Agreement contemplates that iGATE and Mastech enter into this Agreement to provide for the allocation of assets, liabilities, and responsibilities with respect to certain matters relating to employees (including employee compensation and benefit plans and programs) between them.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained in this Agreement and in the Separation Agreement, the Parties hereto hereby agree as follows:

ARTICLE I DEFINITIONS

Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Separation Agreement. Unless the context otherwise requires, the following terms, and their singular or plural, used in this Agreement shall have the meanings set forth below:

1.1 "Benefits Transition Date" shall have the meaning set forth in Section 4.1 of this Agreement.

1.2 "COBRA" means the continuation coverage requirements for "group health plans" under Title X of the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended, and as codified in Code Section 4980B and ERISA Sections 601 through 608.

1.3 “Code” means the Internal Revenue Code of 1986, as amended, or any successor federal income tax law. Reference to a specific Code provision also includes any proposed, temporary, or final regulation in force under that provision.

1.4 “Disposition Year” means the iGATE fiscal year during which the Distribution occurs.

1.5 “Effective Time” means 11:59 p.m., Pittsburgh, Pennsylvania time, on September 30, 2008.

1.6 “ERISA” means the Employee Retirement Income Security Act of 1974, as amended. Reference to a specific provision of ERISA also includes any proposed, temporary, or final regulation in force under that provision.

1.7 “Health and Welfare Plans,” when immediately preceded by “iGATE,” means the health and welfare plans established and sponsored by iGATE or an iGATE Entity (other than Mastech or a Mastech Entity), and when immediately preceded by “Mastech,” means the health and welfare plans sponsored and maintained by Mastech or a Mastech Entity before or after the Effective Time which are Plans that provide group health, life, dental, accidental death and dismemberment, health care reimbursements, flexible spending accounts, dependent care assistance and/or disability benefits.

1.8 “HIPAA” means the health insurance portability and accountability requirements for “group health plans” under the Health Insurance Portability and Accountability Act of 1996, as amended.

1.9 “iGATE” shall have the meaning set forth in the Preamble.

1.10 “iGATE Employee” means any individual who, as of the Effective Time, is either actively employed by or then on a leave of absence from iGATE or an iGATE Entity (including maternity, paternity, family, sick, short-term or long-term disability leave, qualified military service under the Uniformed Services Employment and Reemployment Rights Act of 1994, and leave under the Family Medical Leave Act and other approved leaves), but does not include any iGATE Transferee or any Mastech Employee. Notwithstanding the foregoing, Mastech Employees who are on long term disability benefits at the Effective Time (“Mastech LTD Employees”) shall be considered iGATE Employees unless and until either (a) their employment is terminated by iGATE or (b) they return to work or are able to return to work, at which time they shall become Mastech Employees.

1.11 “iGATE Employee Retirement Savings Plan” means the iGATE Employee Retirement Savings Plan.

1.12 “iGATE Equity-Based Plans” means the iGATE Corporation Second Amended and Restated Stock Incentive Plan and the 2006 iGATE Corporation Stock Incentive Plan, each as amended from time to time.

1.13 “iGATE Non-U.S. Plan” shall have the meaning set forth in Section 3.3 of this Agreement.

1.14 “iGATE Transferees” means individuals who, immediately prior to the Effective Time, performed services for Mastech or a Mastech Entity as employees of iGATE or an iGATE Entity (other than Mastech or a Mastech Entity) and who will become employees of Mastech or a Mastech Entity as of the Effective Time or other individuals who are transferring to Mastech or a Mastech Entity from iGATE or an iGATE Entity as of the Effective Time.

1.15 “Individual Agreement” means an individual contract or agreement (whether written or unwritten) entered into between iGATE, an iGATE Entity, Mastech, or a Mastech Entity and a iGATE Employee, iGATE Transferee or Mastech Employee that establishes the right of such individual to special compensation or benefits, including, but not limited to, any supplemental pension benefit, deferred compensation, severance, hiring bonus, loan, guaranteed payment or disability benefit.

1.16 “Mastech” shall have the meaning set forth in the Preamble.

1.17 “Mastech Employee” means any individual who, as of the Effective Time, is either actively employed by or then on a short-term leave of absence from Mastech or a Mastech Entity (including maternity, paternity, family, sick, short-term disability leave, qualified military service under the Uniformed Services Employment and Reemployment Rights Act of 1994, and leave under the Family Medical Leave Act and other approved leaves).

1.18 “Mastech Equity-Based Plan” means the equity compensation plan adopted or to be adopted by Mastech.

1.19 “Mastech 401(k) Plan” means the tax-qualified 401(k) defined contribution savings plan to be established by Mastech or a Mastech Entity prior to the Effective Time.

1.20 “Mastech LTD Employees” shall have the meaning set forth in Section 1.13 of this Agreement.

1.21 “Mastech Non-U.S. Plan” shall have the meaning set forth in Section 3.3 of this Agreement.

1.22 “Mastech Transferees” means individuals who, immediately prior to the Effective Time, performed services for iGATE or an iGATE Entity as employees of Mastech or a Mastech Entity (other than iGATE or an iGATE Entity) and who will become employees of iGATE or an iGATE Entity as of the Effective Time or other individuals who are transferring to iGATE or an iGATE Entity from Mastech or a Mastech Entity as of the Effective Time.

1.23 “Option,” when immediately preceded by “iGATE,” means an option (either nonqualified or incentive) to purchase shares of iGATE Common Stock pursuant to an iGATE Equity-Based Plan and, when immediately preceded by “Mastech,” means an option to purchase shares of Mastech Common Stock.

1.24 “Participating Company” means (a) iGATE, (b) any Person (other than an individual) that iGATE has approved for participation in, and which is participating in, a Plan, and (c) any Person (other than an individual) which, by the terms of such a Plan, participates in such Plan.

1.25 "Pennsylvania Courts" shall have the meaning set forth in Section 7.7 of this Agreement.

1.26 "Plan," when immediately preceded by "iGATE," means any plan, policy, program, payroll practice, on-going arrangement, contract, trust, insurance policy or other agreement or funding vehicle (including a Health and Welfare Plan) for which the eligible classes of participants include employees or former employees of iGATE or an iGATE Entity (which may include employees of Mastech Entities prior to the Effective Time), and when immediately preceded by "Mastech," means any plan, policy, program, payroll practice, on-going arrangement, contract, trust, insurance policy or other agreement or funding vehicle (including a Health and Welfare Plan) for which the eligible classes of participants are limited to employees or former employees (and their eligible dependants) of Mastech or a Mastech Entity, but no other iGATE Entity.

1.27 "Separation Agreement" shall have the meaning set forth in the Recitals.

1.28 "Services Agreement" shall have the meaning set forth in the Recitals.

ARTICLE II GENERAL PRINCIPLES

2.1 Assumption and Retention of Liabilities. iGATE and Mastech intend that employment-related Liabilities associated with employees of the Mastech Business are to be assumed by Mastech or a Mastech Entity and that employment-related Liabilities associated with former employees of the Mastech Business (whether such individuals were employed by a Mastech Entity or otherwise) are also to be assumed by Mastech, except as specifically set forth herein. As of the Effective Time, Mastech or another Mastech Entity shall assume and agree to pay, perform, fulfill, and discharge, except as expressly provided in this Agreement, (i) all Liabilities arising under or related to Mastech Plans, (ii) all employment or service-related Liabilities with respect to (A) all Mastech Employees (and their dependents and beneficiaries), (B) all former employees of Mastech or a Mastech Entity (and their dependents and beneficiaries) and (C) any individual who is, or was, an independent contractor, temporary employee, temporary service worker, consultant, freelancer, agency employee, leased employee, on-call worker, incidental worker, or nonpayroll worker or in any other employment or similar relationship primarily connected to Mastech or a Mastech Entity, (iii) all employment or service-related Liabilities with respect to all iGATE Transferees, and (iv) any Liabilities expressly transferred to Mastech or a Mastech Entity under this Agreement. Notwithstanding the foregoing, Liabilities described in parts (B) and (C) of clause (ii) of the preceding sentence shall not be assumed by Mastech to the extent that any individual described in such clause is actively employed by an iGATE Entity as of the Effective Time and is not an iGATE Transferee.

2.2 Mastech Participation in the iGATE Plans. All of the iGATE Plans are set forth in Schedule 2.2 hereof. Except as set forth in Section 4.1 of this Agreement, effective as of the Effective Time, Mastech and each Mastech Entity shall cease to be Participating Companies in any iGATE Plan, and iGATE and Mastech shall take all necessary action before the Effective Time to effectuate such cessation as a Participating Company.

2.3 Sponsorship of the Mastech Plans. Effective no later than immediately prior to the Effective Time, iGATE and Mastech shall take such actions (if any) as are required to cause Mastech or a Mastech Entity to assume, sponsorship of, and all liabilities with respect to, each Mastech Plan.

2.4 Terms of Participation by Mastech Employees in Mastech Plans. iGATE and Mastech shall adopt, or cause to be adopted, all reasonable and necessary amendments and procedures to prevent Mastech Employees and former employees from receiving duplicative benefits from the iGATE Plans and the Mastech Plans. With respect to Mastech Employees and iGATE Transferees, each Mastech Plan shall provide that for purposes of determining eligibility to participate, vesting, and entitlement to benefits, service prior to the Effective Time with iGATE or an iGATE Entity shall be treated as service with Mastech or the applicable Mastech Entity. Such service also shall apply for purposes of satisfying any waiting periods, evidence of insurability requirements, or the application of any preexisting condition limitations under any Mastech Plan. Each Mastech Plan shall, to the extent practicable, waive pre-existing condition limitations with respect to Mastech Employees and iGATE Transferees.

2.5 Employment of iGATE Transferees. Except for purposes of the Options and restricted stock units described in Section 5.2 and subject to the last sentence of Section 3.1(b), as of the Effective Time, all iGATE Transferees shall terminate their employment with iGATE or an iGATE Entity and shall commence to be employees of Mastech or a Mastech Entity (as determined by Mastech); provided, however, that such termination shall not be treated as a separation of service for purposes of any plan or agreement (or any benefit thereunder) which is subject to the provisions of Section 409A of the Code.

2.6 Reimbursements. From time to time after the Effective Date, Mastech shall promptly reimburse iGATE, upon iGATE's reasonable request and the presentation by iGATE of such substantiating documentation as Mastech shall reasonably request, for the cost of any obligations or Liabilities satisfied by any iGATE Entities that are, or that have been made pursuant to this Agreement, the responsibility of the Mastech Entities. From time to time after the Effective Date, iGATE shall promptly reimburse Mastech, upon Mastech's reasonable request and the presentation by Mastech of such substantiating documentation as iGATE shall reasonably request, for the cost of any obligations or Liabilities satisfied by any Mastech Entities that are, or that have been made pursuant to this Agreement, the responsibility of the iGATE Entities.

ARTICLE III
DEFINED CONTRIBUTION
AND DEFERRED COMPENSATION PLANS

3.1 401(k) Plan.

(a) Establishment of Plan and Trust. iGATE and Mastech shall adopt or cause to be adopted the Mastech 401(k) Plan and any trust agreements or other plan documents reasonably necessary and shall cause trustees to be appointed for such plan. Such actions shall be completed prior to the Effective Time.

(b) Assumption of Liabilities and Transfer of Assets. In accordance with applicable law, iGATE and Mastech shall cause, in the manner described herein, the accounts under the iGATE Employee Retirement Savings Plan of each Mastech Employee and each iGATE Transferee to be transferred to the Mastech 401(k) Plan as soon as practicable after the Effective Time. As soon as practicable after the Effective Time: (i) iGATE shall cause the accounts (including any outstanding loan balances) of each Mastech Employee and iGATE Transferee in the iGATE Employee Retirement Savings Plan to be transferred to the Mastech 401(k) Plan and its related trust; (ii) Mastech (or any successor Mastech Entity) and the Mastech 401(k) Plan shall assume and be solely responsible for all liabilities under the Mastech 401(k) Plan relating to the accounts that are so transferred as of the time of such transfer; and (iii) Mastech shall cause such transferred accounts to be accepted by the Mastech 401(k) Plan and its related trust and shall cause the Mastech 401(k) Plan to satisfy all protected benefit requirements under the Code and applicable law with respect to the transferred accounts. In determining whether a Mastech Employee is vested in his or her account under the Mastech 401(k) Plan, the Mastech 401(k) Plan shall credit each Mastech Employee and iGATE Transferee with all the individual's service credited under the iGATE Employee Retirement Savings Plan. Participants in the iGATE Employee Retirement Savings Plan will not be treated as having experienced a termination of service for purposes of such plans as a result of the Distribution or the occurrence of the Effective Time.

3.2 Other United States Retirement and Deferred Compensation Plans.

(a) Following the Effective Time, iGATE shall retain sponsorship of and all Liabilities with respect to each iGATE Plan covering United States taxpayers which is a non-qualified pension, savings or deferred compensation plan. A list of such plans is set forth on Schedule 3.2(a). With respect to those Mastech Employees who are participants in an iGATE non-qualified pension, savings or deferred compensation plan, iGATE shall recognize such employee's service with Mastech for purposes of vesting and eligibility for benefits under such plans. For purposes of determining when a distribution is required from the iGATE Plans described in this Section 3.2(a), Mastech Employees who were participants in such plans will be treated as not having experienced a separation from service until such employees have separated from service from all Mastech Entities.

(b) iGATE shall provide Mastech with a list of the Mastech Employees and iGATE Transferees who are participants in the plans described in this Section 3.2, and Mastech shall, from and after the Effective Time, provide iGATE with notice of the separations from service of any such individual.

3.3 Non-U.S. Retirement Plans. The parties have set forth on Schedule 3.3(a) a listing of those non-U.S. iGATE retirement or pension plans in which Non-U.S. Mastech Employees are known to participate and which is a defined benefit or defined contribution retirement or pension plan (an "iGATE Non-U.S. Plan") and have set forth on Schedule 3.3(b) a listing of those non-U.S. Mastech retirement or pension plans in which Non-U.S. iGATE Employees are known to participate and which is a defined benefit or defined contribution retirement or pension plan (a "Mastech Non-U.S. Plan").

(a) With respect to any iGATE Non-U.S. Plan covering non-U.S. Mastech Employees, Mastech shall cause each such Mastech Employee to become covered by a corresponding Mastech Plan which is a defined benefit or defined contribution retirement or pension plan, effective as of the Effective Time or as soon as practicable thereafter and shall, to the extent such coverage does not commence until following the Effective Time, indemnify iGATE for any continued participation by such employee in the corresponding iGATE Plan. iGATE will reasonably cooperate with Mastech in complying with the immediately preceding sentence. In accordance with applicable law, iGATE and Mastech shall cause, in the manner described herein, the accounts under any iGATE Non-U.S. Plan of each Mastech Employee and former Mastech Employee and each iGATE Transferee to be transferred to a Mastech Plan as soon as practicable after the Effective Time. As soon as practicable after the Effective Time: (i) iGATE shall cause the accounts (including any outstanding loan balances) of each Mastech Employee, former Mastech employee and iGATE Transferee in an iGATE Non-U.S. Plan to be transferred to a Mastech Plan; (ii) Mastech (or any successor Mastech Entity) and the Mastech Plan shall assume and be solely responsible for all liabilities under the transferred iGATE Non-U.S. Plan relating to the accounts that are so transferred as of the time of such transfer; and (iii) Mastech shall cause such transferred accounts to be accepted by the Mastech Plan. In determining whether a Mastech Employee is vested in his or her account under the Mastech Plan, the Mastech Plan shall credit each Mastech Employee and iGATE Transferee with all the individual's service credited under the iGATE Non-U.S. Plan. Participants in the iGATE Non-U.S. Plan will not be treated as having experienced a termination of service for purposes of such plans as a result of the Distribution or the occurrence of the Effective Time.

(b) With respect to any Mastech Non-U.S. Plan covering non-U.S. iGATE Employees, iGATE shall cause each such iGATE Employee to become covered by a corresponding iGATE Plan which is a defined benefit or defined contribution retirement or pension plan, effective as of the Effective Time or as soon as practicable thereafter and shall, to the extent such coverage does not commence until following the Effective Time, indemnify Mastech for any continued participation by such employee in the corresponding Mastech Plan. Mastech will reasonably cooperate with iGATE in complying with the immediately preceding sentence. In accordance with applicable law, iGATE and Mastech shall cause, in the manner described herein, the accounts under any Mastech Non-U.S. Plan of each iGATE Employee and former iGATE Employee and each Mastech Transferee to be transferred to an iGATE Plan as soon as practicable after the Effective Time. As soon as practicable after the Effective Time: (i) Mastech shall cause the accounts (including any outstanding loan balances) of each iGATE Employee, former iGATE employee and Mastech Transferee in a Mastech Non-U.S. Plan to be transferred to an iGATE Plan; (ii) iGATE (or any successor iGATE Entity) and the iGATE Plan shall assume and be solely responsible for all liabilities under the transferred Mastech Non-U.S. Plan relating to the accounts that are so transferred as of the time of such transfer; and (iii) iGATE shall cause such transferred accounts to be accepted by the iGATE Plan. In determining whether an iGATE Employee is vested in his or her account under the iGATE Plan, the iGATE Plan shall credit each iGATE Employee and Mastech Transferee with all the individual's service credited under the Mastech Non-U.S. Plan. Participants in the Mastech Non-U.S. Plan will not be treated as having experienced a termination of service for purposes of such plans as a result of the Distribution or the occurrence of the Effective Time.

ARTICLE IV
HEALTH AND WELFARE PLANS

4.1 Transitional Services under Health and Welfare Plans; Cessation of Participation in iGATE Plans. For the period commencing upon the Effective Time through December 31, 2008 (or such earlier date as the parties may mutually agree), iGATE shall permit Mastech Employees, iGATE Transferees, new employees of Mastech who begin their employment with Mastech after the Effective Time or existing employees of Mastech who are not covered by an iGATE Health and Welfare Plans plan at the Effective Time but who have a "change in family status" event occur after the Effective Time to continue to participate or to participate in the United States iGATE Health and Welfare Plans in which Mastech Employees generally participated immediately prior to the Effective Time. The terms and conditions of such continued participation shall be governed by the Services Agreement and the terms of the applicable iGATE Plans. For the avoidance of doubt, Mastech Employees and iGATE Transferees who do not participate in an iGATE Plan which is a Health and Welfare Plan in the United States will cease to be active participants in all iGATE Plans (including those which are Health and Welfare Plans) as of the Effective Time, except as set forth below. The date upon which a Mastech Employee or iGATE Transferee ceases to participate in the United States iGATE Health and Welfare Plans is hereinafter referred to as the "Benefits Transition Date." With respect to any iGATE Plan outside the United States covering Mastech Employees and which is a Health and Welfare Plan, Mastech shall cause each such Mastech Employee to become covered by a corresponding Mastech Plan which is a Health and Welfare Plan, effective as of January 1, 2009 and shall, to the extent such coverage does not commence until following January 1, 2009, indemnify iGATE for any continued participation by such employee in the corresponding iGATE Plan. iGATE will reasonably cooperate with Mastech in complying with the immediately preceding sentence. With respect to any Mastech Plan, which is a Health and Welfare Plan covering iGATE Employees, iGATE shall cause each such iGATE Employee to become covered by a corresponding iGATE Plan which is a Health and Welfare Plan, effective as of January 1, 2009 and shall, to the extent such coverage does not commence until following January 1, 2009, indemnify Mastech for any continued participation by such employee in the corresponding Mastech Plan. Mastech will reasonably cooperate with iGATE in complying with the immediately preceding sentence. The parties have set forth on Schedule 4.1(a) a listing of those non-U.S. iGATE Health and Welfare Plans in which Mastech Employees are known to participate and have set forth on Schedule 4.1(b) a listing of those non-U.S. Mastech Health and Welfare Plans where iGATE Employees are known to participate.

4.2 Allocation of Health and Welfare Plan Liabilities.

(a) Without limiting the obligations of Mastech under the Services Agreement, all Liabilities relating to, arising out of, or resulting from health and welfare coverage or claims incurred by or on behalf of Mastech Employees, iGATE Transferees, or their covered dependents (other than Liabilities relating to health and welfare coverage or claims incurred under the Mastech Health and Welfare Plans, if such Mastech Employees or iGATE Transferees participate in the Mastech Health and Welfare Plans on or before the Benefits Transition Date) under the iGATE Health and Welfare Plans on or before the Benefits Transition Date shall remain Liabilities of iGATE, and all Liabilities relating to health and welfare coverage or claims incurred by or on behalf of Mastech Employees, iGATE Transferees, or their covered

dependents after the Benefits Transition Date shall be Liabilities of Mastech under the corresponding Mastech Health and Welfare Plans. A claim or Liability (i) for medical and dental benefits shall be deemed to be incurred upon the rendering of health services giving rise to the obligation to pay such benefits; (ii) for life insurance and accidental death and dismemberment insurance benefits shall be deemed to be incurred upon the occurrence of the event giving rise to the entitlement to such benefits; and (iii) for disability benefits shall be deemed to be incurred on the date an individual is deemed to be disabled, as defined under the applicable plan.

(b) Without limiting the obligations of Mastech under the Services Agreement, iGATE shall be responsible for all Liabilities under the applicable iGATE Health and Welfare Plans that relate to, arise out of, or result from any hospitalization of a Mastech Employee, former employee, iGATE Transferee or his or her covered dependent which begins on or before the Benefits Transition Date under a iGATE Health and Welfare Plan and up to the Benefits Transition Date or, in the case of COBRA participants, such responsibility for coverage will continue until such coverage is discontinued in accordance with federal law.

4.3 Health and Welfare Plan Transitional Coverage Rules. Mastech shall cause Mastech Employees, iGATE Transferees and their covered dependents who participate in iGATE Health and Welfare Plans immediately before the Benefits Transition Date to be automatically eligible for enrollment on the day following the Benefits Transition Date in Mastech Health and Welfare Plans corresponding to the iGATE Health and Welfare Plans in which the Mastech Employee, iGATE Transferee, and his or her covered dependents, if any, participated immediately before the Benefits Transition Date. The transfer of employment from iGATE or an iGATE Entity to Mastech or a Mastech Entity as of the Effective Time shall not be required to be treated as a “status change” with respect to any Mastech Employee or iGATE Transferee under the iGATE Health and Welfare Plans or the Mastech Health and Welfare Plans.

4.4 Workers’ Compensation Liabilities. Except as provided below, all workers’ compensation Liabilities relating to, arising out of, or resulting from any claim by iGATE Transferees or Mastech Employees that result from an accident or from an occupational disease which is incurred or becomes manifest, as the case may be, on or before the Effective Time and while such individual was employed by iGATE or an iGATE Entity shall be retained by iGATE, provided that Mastech shall reimburse iGATE or the applicable iGATE Entity for any deductibles or co-payments paid in respect of such Liabilities, to the extent attributable to such Liabilities. Mastech and each Mastech Entity shall be solely responsible for all workers’ compensation Liabilities relating to, arising out of, or resulting from any claim incurred for a compensable injury sustained by a Mastech Employee or iGATE Transferee that results from an accident or from an occupational disease which is incurred or becomes manifest, as the case may be, after the Effective Time. For purposes of this Agreement, an injury shall be deemed to be sustained upon the occurrence of the event giving rise to eligibility for workers’ compensation benefits or, in the case of an occupational disease, at such time as the occupational disease is diagnosed by a qualified medical professional. iGATE, each iGATE Entity, Mastech and each Mastech Entity shall cooperate with respect to any notification to appropriate governmental agencies of the disposition and the issuance of new, or the transfer of existing, workers’ compensation insurance policies and claims handling contracts.

4.5 Payroll Taxes and Reporting. iGATE and Mastech shall, to the extent practicable, (i) treat Mastech (or a Mastech Entity designated by Mastech) as a “successor employer” and iGATE (or the appropriate iGATE Entity) as a “predecessor,” within the meaning of Sections 3121(a)(1) and 3306(b)(1) of the Code, with respect to Mastech Employees and iGATE Transferees for purposes of taxes imposed under the United States Federal Unemployment Tax Act or the United States Federal Insurance Contributions Act, and (ii) cooperate with each other to avoid, to the extent possible, the filing of the more than one IRS Form W-2 with respect to each Mastech Employee and iGATE Transferee for the Disposition Year. With respect to the exercise by a Mastech Employee or an iGATE Transferee of any vested iGATE Option after the Effective Time, iGATE shall be responsible for reporting such exercise to Mastech, and iGATE shall promptly transfer to Mastech cash equal to the amount of any taxes that must be withheld as a result of such exercise. Mastech shall be responsible for any compensation expenses and for withholding any taxes related to such exercise and shall be responsible for reporting any taxes payable by such person with respect to such exercise and for preparing the appropriate IRS Form W-2 or IRS Form 1099 related to such exercise. Without limiting in any manner the obligations and Liabilities of the parties under the Tax Sharing Agreement, iGATE, each iGATE Entity, Mastech and each Mastech Entity shall each bear its responsibility for payroll tax obligations and for the proper reporting to the appropriate governmental authorities of compensation earned by their respective employees after the Effective Time, including compensation related to the exercise of Options or the vesting or exercise of other equity awards.

4.6 COBRA and HIPAA Compliance. iGATE shall be responsible for administering compliance with the health care continuation requirements of COBRA, the certificate of creditable coverage requirements of HIPAA, and the corresponding provisions of the iGATE Health and Welfare Plans with respect to Mastech Employees and iGATE Transferees and their covered dependents who incur a COBRA qualifying event or loss of coverage under the iGATE Health and Welfare Plans at any time on or before the Benefits Transition Date. Subject to the provisions of the Service Agreement, effective immediately after the Benefits Transition Date, Mastech shall be responsible for administering compliance with the health care continuation requirements of COBRA, the certificate of creditable coverage requirements of HIPAA, and the corresponding provisions of the Mastech Health and Welfare Plans with respect to Mastech Employees, iGATE Transferees and their covered dependents who incur a COBRA qualifying event or loss of coverage under the Mastech Health and Welfare Plans at any time after the Benefits Transition Date.

4.7 Vacation and Paid Time Off. As of the Effective Time, the applicable Mastech Entity shall credit each Mastech Employee and iGATE Transferee with the unused vacation days and personal and sickness days that such individual has accrued immediately prior to the Effective Time in accordance with the vacation and personnel policies applicable to such employee immediately prior to the Effective Time.

4.8 Mastech LTD Employees. Mastech shall hire or cause a Mastech Entity to hire each Mastech LTD Employee if such individual is able to return to work within the time period prescribed under the applicable leave policy governing such employee at the time the disability commenced and shall indemnify each iGATE Entity against any Liability with respect to a failure by Mastech or a Mastech Entity to hire such employee. To the extent that a Mastech Employee in the United States is on short-term disability leave as of the Effective Time and

subsequently becomes entitled to long-term disability benefits as a result of such disability (without having returned to work), such long-term disability benefits will be provided under the applicable iGATE Plan.

ARTICLE V
INCENTIVE COMPENSATION, EQUITY COMPENSATION AND OTHER BENEFITS

5.1 iGATE Annual Bonus Plans. As of the Effective Time, Mastech shall assume all Liabilities with respect to the participation of each Mastech Employee and iGATE Transferee who is then participating in any cash-based annual bonus or incentive compensation plan of an iGATE Entity. The Compensation Committee of the Mastech Board of Directors (or its designee) shall have the discretion to make equitable adjustments to the performance metrics, goals and payments under such plans to reflect the Distribution and continued employment by Mastech.

5.2 Awards under the iGATE Equity-Based Plans or Otherwise. iGATE and Mastech shall use their commercially reasonable efforts to take all actions necessary or appropriate so that each outstanding iGATE Option and share of iGATE Restricted Stock outstanding immediately prior to the Effective Time shall be adjusted or cancelled as set forth in this Section 5.2.

(a) iGATE Options.

(i) Grants and Incentive Stock Options Held By Mastech Employees and iGATE Transferees. Each vested iGATE Option issued under an iGATE Equity-Based Plan that is held by a Mastech Employee or an iGATE Transferee that is outstanding immediately prior to the Effective Time will continue to be held by such Mastech Employee or iGATE Transferee after the Effective Time; provided, however, that the terms of such iGATE Options shall be amended hereby such that the period during which such iGATE Options must be exercised shall expire on the first anniversary of the Effective Time and during such period continued service with Mastech Entity shall be considered as continued service for the purposes of such iGATE Options. Each vested iGATE Option issued under an iGATE Equity-Based Plan that is (1) held by an iGATE Employee or a Mastech Transferee that is outstanding immediately prior to the Effective Time will continue to be held by such iGATE Employee or Mastech Transferee after the Effective Time with no amendments or modifications thereto, except for any “intrinsic value” adjustments made to all other vested iGATE Options as a result of the Separation.

(ii) Each unvested iGATE Option issued under an iGATE Equity-Based Plan that is held by a Mastech Employee or an iGATE Transferee that is outstanding immediately prior to the Effective Time shall be substituted, as of the Effective Time, with a Mastech Option issued under the Mastech Equity-Based Plan that has an intrinsic value equal to the intrinsic value of the corresponding iGATE Option and that is subject to terms and conditions, including but not limited to, the same vesting schedule and expiration date, after the Separation that are substantially similar to the terms and conditions applicable to the corresponding iGATE Option immediately prior to the Separation. All iGATE Options that are substituted for Mastech Options shall be cancelled as of the Effective Time.

(b) Restricted Stock Units held by Mastech Employees and iGATE Transferees. Each iGATE Restricted Stock Unit that is outstanding and held by a Mastech Employee or an iGATE Transferee immediately prior to the Effective Time shall be cancelled and cease to exist as of the Effective Time.

(c) Taxes. All adjustments described in this Section 5.2 shall be done in a manner which complies with the requirements of Section 409A and Section 424 of the Code, to the extent applicable.

5.3 Individual Agreements. As of the Effective Time, Mastech shall, or shall cause a Mastech Entity to assume, and shall thereafter perform, each Individual Agreement with an iGATE Transferee.

5.4 Confidentiality and Proprietary Information. With respect to any information disclosed by one Party to another Party for the purpose of complying with the terms of this Agreement or otherwise accessible to such other Party during the performance hereunder, the Parties shall follow the provisions with respect to confidentiality and access to information set forth in Article VI of the Separation Agreement, which Article is incorporated herein by reference as if stated herein in its entirety.

ARTICLE VI GENERAL AND ADMINISTRATIVE

6.1 Sharing of Participant Information. To the maximum extent permitted under applicable law, iGATE and Mastech shall share, iGATE shall cause each applicable iGATE Entity to share, and Mastech shall cause each applicable Mastech Entity to share, with each other and their respective agents and vendors all participant information reasonably necessary for the efficient and accurate administration of each of the iGATE Plans and the Mastech Plans. iGATE and Mastech and their respective authorized agents shall, subject to applicable laws on confidentiality, be given reasonable and timely access to, and may make copies of, all information relating to the subjects of this Agreement in the custody of the other party, to the extent necessary for such administration. Until the Effective Time, all participant information shall be provided in the manner and medium applicable to Participating Companies in the iGATE Plans generally, and thereafter until the time at which the Parties subsequently determine, all participant information shall be provided in a manner and medium that are compatible with the data processing systems of iGATE as in effect as of the Effective Time, unless otherwise agreed to by iGATE and Mastech.

6.2 Non-Termination of Employment; Amendment of Plans. Except as expressly provided in this Agreement, no provision of this Agreement or the Separation Agreement shall be construed to create any right to continued employment, or create any right or accelerate entitlement, to any compensation or benefit whatsoever on the part of any future, present, or former employee of iGATE, an iGATE Entity, Mastech, or a Mastech Entity under any iGATE Plan or Mastech Plan or otherwise. Except as expressly provided in this Agreement, nothing in this Agreement shall preclude Mastech or any Mastech Entity, at any time after the Effective Time, from amending, merging, modifying, terminating, eliminating, reducing, or otherwise altering in any respect any Mastech Plan, any benefit under any Mastech Plan or any trust,

insurance policy or funding vehicle related to any Mastech Plan, and except as expressly provided in this Agreement, nothing in this Agreement shall preclude iGATE or any iGATE Entity, at any time after the Effective Time, from amending, merging, modifying, terminating, eliminating, reducing, or otherwise altering in any respect any iGATE Plan, any benefit under any iGATE Plan or any trust, insurance policy or funding vehicle related to any iGATE Plan.

6.3 Audit Rights with Respect to Information Provided. Each of iGATE and Mastech, and their duly authorized representatives, shall have the right to conduct audits with respect to all information provided to it by the other party. The parties shall cooperate to determine the procedures and guidelines for conducting audits under this Section 6.3, which shall require reasonable advance notice by the auditing party. The auditing party shall have the right to make copies of any records at its expense, subject to applicable law. The parties agree that time will be of the essence in the conduct and completion of such audits.

6.4 Fiduciary Matters. iGATE and Mastech each acknowledge that actions required to be taken pursuant to this Agreement may be subject to fiduciary duties or standards of conduct under ERISA or other applicable law, and no party shall be deemed to be in violation of this Agreement if it fails to comply with any provisions hereof based upon its good faith determination (as supported by advice from counsel experienced in such matters) that to do so would violate such a fiduciary duty or standard. Each party shall be responsible for taking such actions as are deemed necessary and appropriate to comply with its own fiduciary responsibilities and shall fully release and indemnify the other party for any Liabilities caused by the failure to satisfy any such responsibility.

6.5 Consent of Third Parties. If any provision of this Agreement is dependent on the consent of any third party (such as a vendor or governmental entity) and such consent is withheld, iGATE and Mastech shall use commercially reasonable efforts to implement the applicable provisions of this Agreement to the full extent practicable. If any provision of this Agreement cannot be implemented due to the failure of such third party to consent, iGATE and Mastech shall negotiate in good faith to implement the provision in a mutually satisfactory manner. The phrase “commercially reasonable efforts” as used herein shall not be construed to require the incurrence of any non-routine or unreasonable expense or liability or the waiver of any right.

6.6 Taxation. Mastech and iGATE shall cooperate to comply with applicable law governing tax reporting and withholding with respect to compensation paid pursuant to the plans and agreements referenced herein.

6.7 Cooperation. Each of the Parties hereto will use its commercially reasonable efforts to promptly take, or cause to be taken, all actions and to do, or cause to be done, all things necessary, proper or advisable under applicable Laws and regulations to consummate the transactions contemplated by this Agreement, including, without limitation, adopting plans or plan amendments. Each of the Parties hereto shall cooperate fully on any issue relating to the transactions contemplated by this Agreement for which the other Party seeks a determination letter or private letter ruling from the Internal Revenue Service, an advisory opinion from the Department of Labor or any other filing, consent or approval with respect to or by a Governmental Entity or stock exchange.

ARTICLE VII
MISCELLANEOUS

7.1 Dispute Resolution. In the event of any dispute between the Parties, such disputing Parties shall first attempt to resolve such disputes by negotiating in fairness and good faith. If, after a reasonable period of time, the Parties have been unable to resolve such dispute, the Parties shall follow the dispute resolution procedures set forth in Article VII of the Separation Agreement, which Article is incorporated herein by reference as if stated herein in its entirety.

7.2 Notices. Any notice provided or permitted to be given to a Party under this Agreement must be in writing, and may be served by depositing same in the mail, addressed to the Person to be notified, postage prepaid, and registered or certified, with a return receipt requested. Notice given by registered or certified mail shall be deemed given and effective on the date of delivery as shown on the return receipt. Notice may be served in any other manner including telex, telecopy or telegram but shall be deemed given and effective as of the time of actual delivery thereof to the addressees. For purposes of the giving of notice, Recipients and Providers shall be notified at the addresses listed on the Schedules hereto, lessees and lessors shall be notified at the addresses of their respective leased premises and iGATE and Mastech shall be notified at the addresses listed below:

To iGATE:

iGATE Global Solutions Limited
158-162 & 165-170 EPIP Phase II Whitefield
Bangalore, India 560 066
Attn: Sujit Sircar
E-mail: sujit.sircar@igate.com
Facsimile: 41259090

To Mastech:

Mastech Holdings, Inc.
1000 Commerce Drive
Pittsburgh, PA 15275
Attn: Jack Cronin
E-mail: john.cronin@mastech.com
Facsimile: 412-494-9272

Any Party may change its respective address for notice by the giving of notice of such change in the manner provided above.

7.3 Entire Agreement; Amendment. Except for those matters provided for in the Separation Agreement or the other agreements contemplated therein, this Agreement sets forth the entire agreement of the Parties with respect to its subject matter. This Agreement shall not be modified or amended except by written instrument executed by each Party. The Schedules to this Agreement shall be deemed incorporated in this Agreement and shall form a part of it.

7.4 Waiver. The failure of a Party to insist upon strict performance of any provision of this Agreement shall not constitute a waiver of, or estoppel against, asserting the right to require such performance in the future, nor shall a waiver or estoppel in any one instance constitute a waiver or estoppel with respect to a later breach of a similar nature or otherwise.

7.5 Severability. If any of the terms and conditions of this Agreement are held by any court of competent jurisdiction to contravene, or to be invalid under, the laws of any political body having jurisdiction over the subject matter of this Agreement, such contravention or invalidity shall not invalidate the entire Agreement. Instead, this Agreement shall be construed as if it did not contain the particular provision or provisions held to be invalid, and equitable adjustment shall be made and necessary provisions added so as to give effect to the intention of the Parties as expressed in this Agreement at the time of the execution of this Agreement and of any amendments to this Agreement.

7.6 Governing Law. This Agreement shall be governed by and construed in accordance with the internal Laws, and not the Laws governing conflicts of Laws, of the Commonwealth of Pennsylvania.

7.7 Consent to Jurisdiction. Each of the Parties irrevocably submits to the exclusive jurisdiction of any courts of the Commonwealth of Pennsylvania or courts of the United States of America sitting in Allegheny County, Pennsylvania (the "Pennsylvania Courts"), and any appellate courts from any thereof. Each of the Parties further agrees that service of any process, summons, notice or document by United States registered mail to such Party's respective address set forth in Section 7.2 shall be effective service of process for any action, suit or proceeding in the Pennsylvania Courts with respect to any matters to which it has submitted to jurisdiction in this Section 7.7. Each of the Parties irrevocably and unconditionally waives any objection to the laying of venue of any action, suit or proceeding arising out of this Agreement or the transactions contemplated hereby in the Pennsylvania Courts, and hereby further irrevocably and unconditionally waives and agrees not to plead or claim in any such court that any such action, suit or proceeding brought in any such court has been brought in an inconvenient forum.

7.8 Waiver of Jury Trial. SUBJECT TO SECTION 7.7, EACH OF THE PARTIES HEREBY WAIVES TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY WITH RESPECT TO ANY COURT PROCEEDING DIRECTLY OR INDIRECTLY ARISING OUT OF AND PERMITTED UNDER OR IN CONNECTION WITH THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED BY THIS AGREEMENT. EACH OF THE PARTIES HEREBY (A) CERTIFIES THAT NO REPRESENTATIVE, AGENT OR ATTORNEY OF THE OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT SUCH OTHER PARTY WOULD NOT, IN THE EVENT OF LITIGATION, SEEK TO ENFORCE THE FOREGOING WAIVER AND (B) ACKNOWLEDGES THAT IT HAS BEEN INDUCED TO ENTER INTO THIS AGREEMENT AND THE TRANSACTIONS CONTEMPLATED BY THIS AGREEMENT, AS APPLICABLE, BY, AMONG OTHER THINGS, THE MUTUAL WAIVERS AND CERTIFICATIONS IN THIS SECTION 7.8.

7.9 Specific Performance. The Parties agree that irreparable damage would occur in the event that the provisions of this Agreement were not performed in accordance with their

specific terms. Accordingly, it is hereby agreed that from and after the Effective Time, in the event of any actual or threatened default in, or breach of, any of the terms, conditions and provisions of this Agreement, the Parties agree that the Party or Parties to this Agreement who are or are to be thereby aggrieved shall have the right to specific performance and injunctive or other equitable relief of its or their rights under this Agreement, in addition to any and all other rights and remedies at law or in equity, and all such rights and remedies shall be cumulative. The Parties agree that, from and after the Effective Time, the remedies at law for any breach or threatened breach of this Agreement, including monetary damages, are inadequate compensation for any loss, that any defense in any action for specific performance that a remedy at law would be adequate is hereby waived, and that any requirements for the securing or posting of any bond with such remedy are hereby waived.

7.10 Construction. The headings in this Agreement are not to be considered part of this Agreement and are inserted for convenience, identification and reference only and are not intended to interpret, define, or limit the scope, extent, or intent of this Agreement or any provision of this Agreement. Whenever the context requires, the gender of all words used in this Services Agreement shall include the masculine, feminine and neuter, and the number of all words shall include the singular and the plural.

7.11 Counterpart Execution. This Agreement may be executed in more than one counterparts, all of which shall be considered one and the same agreement, and shall become effective when one or more such counterparts have been signed by each of the Parties and delivered to the other Parties. Execution of this Agreement or any other documents pursuant to this Agreement by facsimile or other electronic copy of a signature shall be deemed to be, and shall have the same effect as, executed by an original signature.

7.12 Successors and Assigns. This Agreement shall inure to the benefit of and shall be binding upon the Parties, their respective legal representatives, successors, and permitted assignees, and all Persons claiming by, through, or under right of any of the aforesaid Persons. This Agreement may not be assigned by any Party without the prior written consent of the other Parties; provided, however, that no consent shall be required in the case of assignment by a iGATE Entity to a direct or indirect Subsidiary of iGATE or by a Mastech Entity to a direct or indirect Subsidiary of Mastech, and provided further that no such assignment shall relieve any Party of any of its obligations hereunder. Notwithstanding the foregoing, a Party may assign this Agreement in connection with a merger transaction in which such Party is not the surviving entity or the sale by such Party of all or substantially all of its Assets, and upon the effectiveness of such assignment the assigning Party shall be released from all of its obligations under this Agreement if the surviving entity of such merger or the transferee of such Assets shall agree in writing, in form and substance reasonably satisfactory to the other Party, to be bound by the terms of this Agreement as if named as a "Party" hereto.

7.13 No Third Party Rights. The provisions of this Agreement are intended to bind the Parties to each other and are not intended and do not create rights in any other person, including any employee of the Mastech Business or iGATE, and no Person is intended to be or is a third party beneficiary of any of the provisions of this Agreement.

7.14 Authorization. Each of the Parties hereby represents and warrants that it has the power and authority to execute, deliver and perform this Agreement, that this Agreement has been duly authorized by all necessary corporate action on the part of such Party, that this Agreement constitutes a legal, valid and binding obligation of each such Party enforceable against it in accordance with its terms, subject to applicable bankruptcy, insolvency, reorganization, moratorium or other similar laws affecting creditors' rights generally and general equity principles.

7.15 Termination, Etc. Notwithstanding anything to the contrary herein, this Agreement may be amended, modified or terminated at any time prior to the Effective Time by and in the sole discretion of iGATE without the approval of Mastech or the stockholders of iGATE. In the event of a termination, no Party shall have any Liability to any other Party or any other Person. After the Effective Time, this Agreement may not be terminated except by an agreement in writing signed by each of the Parties.

7.16 No Circumvention. The Parties agree not to directly or indirectly take any actions or cause, allow or act in concert with any Person who takes an action (including the failure to take a reasonable action) such that the resulting effect is to materially undermine the effectiveness of any of the provisions of this Agreement or any Ancillary Agreement.

[Signature Page Follows]

IN WITNESS WHEREOF, the duly authorized officers or representatives of the parties hereto have duly executed this Employee Matters Agreement as of the date first written above.

iGATE CORPORATION

By /s/ Phaneesh Murthy
Name: Phaneesh Murthy
Title: President and Chief Executive Officer

MASTECH HOLDINGS, INC.

By /s/ Steve Shangold
Name: Steve Shangold
Title: President and Chief Executive Officer

[Signature Page to Employee Matters Agreement]

TAX SHARING AGREEMENT

by and between

iGATE CORPORATION and

MASTECH HOLDINGS, INC.

September 30, 2008

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TAX SHARING AGREEMENT

THIS TAX SHARING AGREEMENT (this "Agreement") is made and entered into as of the 30th day of September, 2008, by and between iGATE Corporation, a Pennsylvania corporation ("iGATE") and Mastech Holdings, Inc., a Pennsylvania corporation ("Mastech"). Each of iGATE and Mastech are sometimes referred to herein as a "Party" and collectively, as the "Parties".

WITNESSETH:

WHEREAS, iGATE, acting through its direct and indirect Subsidiaries, currently conducts a number of businesses, including: (i) the iGATE Business; and (ii) the Mastech Business;

WHEREAS, the Board of Directors of iGATE has determined that it is appropriate, desirable and in the best interests of iGATE and its stockholders to separate iGATE into two (2) separate, publicly traded companies, one for each of: (i) the iGATE Business, which shall be owned and conducted, directly or indirectly, by iGATE; and (ii) the Mastech Business, which shall be owned and conducted, directly or indirectly, by Mastech;

WHEREAS, in order to effect such separation, the Board of Directors of iGATE has determined that it is appropriate, desirable and in the best interests of iGATE and its stockholders: (i) for iGATE and certain of its subsidiaries to enter into a series of transactions whereby, among other things, iGATE will contribute to Mastech the stock of Mastech Trademark Systems, Inc., Global Financial Services of Nevada, iGATE Mastech, Inc., and RPOworldwide, Inc.; and (ii) for iGATE to distribute to the holders of iGATE Common Stock on a pro rata basis (in each case without consideration being paid by such stockholders) all of the issued and outstanding shares of common stock of Mastech (the "Mastech Common Stock") (such transactions as they may be amended or modified from time to time, collectively, the "Plan of Separation");

WHEREAS, it is the intention of the Parties that each of the contributions of assets to, and the assumption of liabilities by, Mastech together with the corresponding distribution of all of the Mastech Common Stock shall qualify as a reorganization within the meaning of Sections 368(a)(1)(D) and 355 of the Internal Revenue Code of 1986, as amended (the "Code");

WHEREAS, it is the intention of the Parties that the distribution of Mastech Common Stock to the stockholders of iGATE will qualify as a tax-free distribution within the meaning of Section 355(a) of the Code to such stockholders; and

WHEREAS, in connection with the Plan of Separation, each of the Parties desire to set forth their agreement on the rights and obligations with respect to handling and allocating Taxes and related matters.

NOW, THEREFORE, in consideration of the foregoing and the terms, conditions, covenants and provisions of this Agreement, each of the Parties mutually covenant and agree as follows:

ARTICLE I

DEFINITIONS AND INTERPRETATION

Section 1.1 General. As used in this Agreement, the following terms shall have the following meanings:

(1) “AAA” has the meaning set forth in Section 12.2.

(2) “Accounting Dispute” has the meaning set forth in Section 12.2.

(3) “Affiliate” means a Person that directly, or indirectly, through one or more intermediaries, controls, or is controlled by, or is under common control with, a specified Person. A Person shall be deemed to control another Person if such first Person possesses, directly or indirectly, the power to direct, or cause the direction of, the management and policies of such other Person, whether through the ownership of voting securities, by contract or otherwise. For purposes hereof, none of the Parties or their respective Subsidiaries (determined immediately after the Distribution Date) shall be considered an “Affiliate” of the other Party or its respective Subsidiaries (determined on the same basis).

(4) “Agreement” has the meaning set forth in the preamble hereto.

(5) “Ancillary Agreements” has the meaning set forth in the Separation and Distribution Agreement.

(6) “Audit” means any audit, assessment of Taxes, other examination by any Taxing Authority, proceeding, or appeal of such a proceeding relating to Taxes, whether administrative or judicial, including proceedings relating to competent authority determinations.

(7) “Business Day” means any day other than a Saturday, Sunday or a day on which banks are required to be closed in Pittsburgh, Pennsylvania.

(8) “Business Entity” means any corporation, partnership, limited liability company or other entity.

(9) “Code” has the meaning referred to in the recitals to this Agreement.

(10) “Common Parent” means: (i) for U.S. federal income tax purposes, the “common parent corporation” of an “affiliated group” (in each case, within the meaning of Section 1504 of the Code) filing a U.S. federal consolidated income tax return; or (ii) for state, local or foreign income tax purposes, the common parent (or similar term) of a consolidated, unitary, combined or similar group.

(11) “Credit Carryover” means the aggregate of all alternative minimum Tax credit carryovers, general business credit carryovers and foreign Tax credit carryovers.

(12) “Dispute” means any dispute, controversy or claim arising out of, in connection with, or in relation to the interpretation, performance, nonperformance, validity or

breach of this Agreement or otherwise arising out of, or in any way related to, this Agreement or the transactions contemplated thereby, including any claim based in contract, tort, statute or constitution.

(13) “Dispute Notice” has the meaning set forth in Section 12.1.

(14) “Distribution” means the distribution on the Distribution Date to holders of record of shares of iGATE Common Stock as of the Distribution Record Date of the Mastech Common Stock owned by iGATE on the basis of one (1) share of Mastech Common Stock for every 15 outstanding shares of iGATE Common Stock.

(15) “Distribution Date” means September 30, 2008.

(16) “Distribution Record Date” means September 16, 2008.

(17) “Distribution Taxes” means any and all Taxes required to be paid by or imposed on the Parties (or any Tax Group of the Parties) resulting from, or directly arising in connection with, the failure of the Distribution to qualify under Section 355(a) or (c) of the Code or, if applicable, Section 361(c) of the Code, or the application of Sections 355(d) or (e) of the Code to the Distribution, or under the corresponding provisions of the Laws of other jurisdictions.

(18) “Due Date” means the date (taking into account all valid extensions) upon which a Tax Return is required to be filed.

(19) “Fault” has the meaning set forth in Section 5.2.

(20) “Fifty Percent or Greater Interest” means a “50-percent or greater interest” for purposes of Sections 355(d) and (e) of the Code and the Treasury Regulations promulgated thereunder.

(21) “Final Determination” means the final-resolution of liability for any Tax for any taxable period, by or as a result of:

- (i) a final decision, judgment, decree or other order by any court of competent jurisdiction that can no longer be appealed;
- (ii) a final settlement with the IRS, a closing agreement or accepted offer in compromise under Sections 7121 or 7122 of the Code, or a comparable agreement under the Laws of other jurisdictions, which resolves the entire Tax liability for any taxable period;
- (iii) any allowance of a refund or credit in respect of an overpayment of Tax, but only after the expiration of all periods during which such refund may be recovered by the jurisdiction imposing the Tax; or
- (iv) any other final disposition, including by reason of the expiration of the applicable statute of limitations.

- (22) "Final Tax Attribute Allocation" has the meaning set forth in Section 10.1(b).
- (23) "Force Majeure" has the meaning set forth in the Ancillary Agreements.
- (24) "Group" means the iGATE Group or the Mastech Group.
- (25) "IRS" means the United States Internal Revenue Service or any successor thereto, including, but not limited to its agents, representatives, and attorneys.
- (26) "iGATE" has the meaning set forth in the preamble of this Agreement.
- (27) "iGATE Business" has the meaning set forth in the Separation and Distribution Agreement.
- (28) "iGATE Common Stock" has the meaning set forth in the Separation and Distribution Agreement.
- (29) "iGATE Employee" has the meaning set forth in the Separation and Distribution Agreement.
- (30) "iGATE Group" has the meaning set forth in the Separation and Distribution Agreement.
- (31) "iGATE Indemnitees" means iGATE, each member of the iGATE Group, each of their respective directors, officers, employees and agents and each of the heirs, executors, successors and assigns of any of the foregoing, except the Mastech Indemnitees.
- (32) "iGATE Option" means an option to acquire iGATE Common Stock.
- (33) "iGATE Option Holder" means a holder of an iGATE Option.
- (34) "iGATE Subsidiaries" means all direct and indirect Subsidiaries of iGATE, determined immediately after the Distribution Date.
- (35) "Income Tax Returns" mean all Tax Returns relating to Income Taxes.
- (36) "Income Taxes" means: (i) all Taxes based upon, measured by, or calculated with respect to (A) net income or profits (including, but not limited to, any capital gains, minimum Tax or any Tax on items of Tax preference, but not including sales, use, real or personal property, gross or net receipts, transfer or similar Taxes) or (B) multiple bases (including, but not limited to, corporate franchise, doing business and occupation Taxes) if one or more bases upon which such Tax may be based, measured by, or calculated with respect to, is described in clause (i)(A) above; and (ii) all U.S., state, local or foreign franchise Taxes, including in the case of each of (i) and (ii) any related interest and any penalties, additions to such Tax or additional amounts imposed with respect thereto by any Tax Authority.

- (37) "Indemnified Party" means the Party (or Indemnitee) which is or may be entitled pursuant to this Agreement to receive any payments (including reimbursement for Taxes or costs and expenses) from the other Party to this Agreement.
- (38) "Indemnifying Party" means the Party which is or may be required pursuant to this Agreement to make indemnification or other payments (including reimbursement for Taxes and costs and expenses) to the other Party to this Agreement.
- (39) "Indemnitee" means an iGATE Indemnitee or a Mastech Indemnitee.
- (40) "Independent Firm" means a nationally recognized accounting firm other than UHY LLP and Ernst & Young.
- (41) "Law" means any U.S. or non-U.S. federal, national, supranational, state, provincial, local or similar statute, law, ordinance, regulation, rule, code, administrative pronouncement, order, requirement or rule of law (including common law).
- (42) "Mastech" has the meaning set forth in the recitals to this Agreement.
- (43) "Mastech Business" has the meaning set forth in the Separation and Distribution Agreement.
- (44) "Mastech Common Stock" has the meaning set forth in the recitals hereto.
- (45) "Mastech Employee" has the meaning set forth in the Separation and Distribution Agreement.
- (46) "Mastech Group" has the meaning set forth in the Separation and Distribution Agreement.
- (47) "Mastech Indemnitees" means Mastech, each member of the Mastech Group, each of their respective directors, officers, employees and agents and each of the heirs, executors, successors and assigns of any of the foregoing.
- (48) "Mastech Option" means an option to acquire Mastech Common Stock.
- (49) "Mastech Option Holder" means a holder of a Mastech Option.
- (50) "Mastech Subsidiaries" means all direct and indirect Subsidiaries of Mastech, determined immediately after the Distribution (and predecessors of such entities).
- (51) "Mastech Tax Audit" means all Audits relating to or involving a Mastech Tax Return.
- (52) "Mastech Tax Return" means:
- (i) any Income Tax Returns required to be filed by any Tax Group of which Mastech or a Mastech Subsidiary is the Common Parent;

- (ii) any U.S., state, local or foreign separate Income Tax Return required to be filed by Mastech or a Mastech Subsidiary; and
- (iii) any U.S., state, local or foreign separate Non-Income Tax Return required to be filed by Mastech or a Mastech Subsidiary.

(53) "Mastech Taxes" means all Taxes required to be paid by or imposed upon Mastech or a Mastech Subsidiary with respect to all Mastech Tax Returns.

(54) "Non-Income Tax Returns" mean all Tax Returns other than Income Tax Returns.

(55) "Non-Income Taxes" mean all Taxes other than Income Taxes.

(56) "Options" means, collectively, and as the context requires, iGATE Options and Mastech Options.

(57) "Ordinary Course of Business" means an action taken by a Person only if such action is taken in the ordinary course of the normal day-to-day operations of such Person consistent with the past practices of such Person.

(58) "Other Dispute" has the meaning set forth in Section 12.2(b).

(59) "Party" has the meaning set forth in the preamble hereto.

(60) "Pennsylvania Courts" has the meaning set forth in Section 13.15.

(61) "Person" means any natural person, firm, individual, corporation, business trust, joint venture, association, company, limited liability company, partnership or other organization or entity, whether incorporated or unincorporated, or any governmental entity.

(62) "Plan of Separation" has the meaning set forth in the recitals hereto.

(63) "Post-Spin Tax Return" means:

- (i) any Income Tax Return required to be filed by any Tax Group of which iGATE is the Common Parent for Tax years beginning on or after the Distribution Date;
- (ii) any U.S., state, local or foreign separate Income Tax Return required to be filed by iGATE or any of its Subsidiaries for Tax years beginning on or after the Distribution Date; and
- (iii) any U.S., state, local or foreign Non-Income Tax Return required to be filed by iGATE or any of its Subsidiaries for Tax years beginning on or after the Distribution Date.

(64) "Post-Spin Taxes" means all Taxes required to be paid by or imposed upon iGATE with respect to all Post-Spin Tax Returns.

(65) "Post-Distribution Tax Period" means:

- (i) in the case of iGATE, a Tax year beginning on or after January 1, 2009; and
- (ii) in the case of Mastech, a Tax year beginning after the Distribution Date.

(66) "Post-Spin Audits" means all Audits relating to all Post-Spin Tax Returns.

(67) "Pre-Spin Audits" means all Audits relating to all Pre-Spin Tax Returns.

(68) "Pre-Spin Correlative Adjustment" means a disallowance of an item of deduction, loss or credit (or an increase of an item of income or gain) included in the applicable Tax Return that is related or attributable to the business or operations of Mastech or its Subsidiaries and also is more likely than not to result in a related correlative increase of an item of deduction, loss or credit (or reduction of an item of income or gain for a Post-Distribution Tax Period of such entity). For purposes of this Agreement, a Correlative Adjustment shall not include any such disallowance or increase that more likely than not will result in an increase in basis in property the basis of which is neither deductible, depreciable or amortizable.

(69) "Pre-Spin Tax Returns" means:

- (i) any Income Tax Returns (other than Post-Spin Tax Returns) required to be filed by any Tax Groups of which iGATE is the Common Parent for Tax years ending on or prior to December 31, 2008;
- (ii) any U.S., state, local or foreign separate Income Tax Return (other than a Post-Spin Tax Return) required to be filed by iGATE or any of its Subsidiaries for Tax years ending on or prior to December 31, 2008; and
- (iii) any U.S., state, local or foreign Non-Income Tax Return (other than a Post-Spin Tax Return) required to be filed by iGATE or any of its Subsidiaries for Tax years ending on or prior to December 31, 2008.

(70) "Pre-Spin Taxes" means all Taxes required to be paid by or imposed upon iGATE with respect to all Pre-Spin Tax Returns.

(71) "Prime Rate" has the meaning set forth in the Separation and Distribution Agreement.

(72) "Principal Shareholders" means Ashok Trivedi and Sunil Wadhvani.

(73) "Principal Shareholders Agreement" means that certain agreement by and between the Principal Shareholders and the Parties dated September 30, 2008.

(74) “Proposed Acquisition Transaction” means a transaction or series of transactions (or any agreement, understanding or arrangement, within the meaning of Section 355(e) of the Code and the Treasury Regulations promulgated thereunder, to enter into a transaction or series of related transactions), as a result of which any of the Parties (or any successor thereto) would merge or consolidate with any other Person or as a result of which any Person or any group of Persons would (directly or indirectly) acquire, or have the right to acquire (through an option or otherwise) from any of the Parties (or any successor thereto) and/or one or more holders of their common stock, respectively, any amount of stock of any of the Parties, as the case may be, that would, when combined with any other changes in ownership of the stock of such Party pertinent for purposes of Section 355(e) of the Code and the Treasury Regulations promulgated thereunder, comprise more than thirty-five percent (35%) or more of: (i) the value of all outstanding stock of such Party as of the date of such transaction, or in the case of a series of transactions, the date of the last transaction of such series; or (ii) the total combined voting power of all outstanding stock of such Party as of the date of such transaction, or in the case of a series of transactions, the date of the last transaction of such series. For purposes of determining whether a transaction constitutes an indirect acquisition for purposes of the first sentence of this definition, any recapitalization resulting in a shift of voting power or any redemption of shares of stock shall be treated as an indirect acquisition of shares of stock by the non-exchanging shareholders. This definition and the application thereof is intended to monitor compliance with Section 355(e) of the Code and the Treasury Regulations promulgated thereunder and shall be interpreted accordingly by the parties in good faith.

(75) “Reed Smith” means Reed Smith LLP.

(76) “Refund” means any refund of Taxes (including any overpayment of Taxes for a period ending on or prior to December 31, 2008 that can be refunded or, alternatively, applied to future Taxes payable), including any interest paid on or with respect to such refund of Taxes, provided, however, that with respect to any refund of Taxes imposed on any Person, refunds shall be net of any Taxes imposed on or related or attributable to the receipt or accrual of such refund.

(77) “Requesting Party” has the meaning set forth in Section 5.3.

(78) “Restricted Period” means the period beginning the day after the Distribution Date and ending on the two-year anniversary thereof.

(79) “Rules” has the meaning set forth in Section 12.2.

(80) “Separation and Distribution Agreement” means the Separation and Distribution Agreement by and between iGATE and Mastech, dated as of September 30, 2008.

(81) “Steps Memorandum” means the memorandum attached hereto as Exhibit A.

(82) “Subsidiary” of any Person means, on any date, any Person of which securities or other ownership interests representing more than fifty percent (50%) of the equity or more than fifty percent (50%) of the ordinary voting power or, in the case of a partnership, more than fifty percent (50%) of the general partnership interests or more than fifty percent (50%) of

the profits or losses of which are, as of such date, owned, controlled or held by the applicable Person or one or more subsidiaries of such Person. For purposes hereof, none of the Parties or their respective Subsidiaries (determined immediately after the Distribution Date) shall be considered a "Subsidiary" of the other Party or its respective Subsidiaries (determined on the same basis).

(83) "Tax Benefit Actually Realized" means an actual reduction in Taxes otherwise due and payable by a Party or its Affiliates which reduction is solely attributable to the accrual or payment of a Tax, cost, expense, liability or other amount by such Party or its Affiliates which accrual or payment resulted in the right by such Party or its Affiliates to receive a payment from another Party pursuant to this Agreement.

(84) "Tax-Free Status" means the qualification of the Distribution and related transactions as a distribution in which no gain or loss is recognized, and no amount is included in income, including by reason of Distribution Taxes, for U.S. federal income Tax purposes (other than intercompany items, excess loss accounts or other items required to be taken into account pursuant to Treasury Regulations promulgated under Section 1502 of the Code).

(85) "Tax Group" means any U.S. federal, state, local or foreign affiliated, consolidated, combined, unitary or similar group that files an Income Tax Return.

(86) "Tax Package" means that certain information requested of Mastech by iGATE related to iGATE's preparation of a Pre-Spin Tax Return, which information may include:

- (i) a pro forma Tax Return relating to the operations of Mastech and/or its Subsidiaries that is required to be included in any Tax Group of which iGATE is or was the Common Parent and Mastech and/or such Subsidiaries is or was a member for one or more days in a taxable year; and
- (ii) all information relating to the operations of Mastech and/or its Subsidiaries that is reasonably necessary to prepare and file the applicable Income Tax Return required to be filed by any Tax Group of which iGATE is or was the common parent and Mastech or any of its Subsidiaries is or was a member for one or more days in a Tax year.

(87) "Tax Representation Letter" means a letter containing certain representations and covenants issued by a Party to Reed Smith in connection with certain Tax opinions to be rendered by Reed Smith to iGATE in connection with the Plan of Separation.

(88) "Tax Return" means any return, report, certificate, form or similar statement or document (including any related or supporting information or schedule attached thereto and any information return, amended tax return, claim for refund or declaration of estimated tax) required to be supplied to, or filed with, a Taxing Authority in connection with the determination, assessment or collection of any Tax or the administration of any Laws, regulations or administrative requirements relating to any Tax.

(89) "Tax Sharing Agreement Termination Date" means, as between the applicable Parties and their respective Subsidiaries, the Distribution Date.

(90) "Taxes" means all taxes, charges, fees, duties, levies, imposts, or other similar assessments imposed by any federal, state, local or foreign Taxing Authority, including, but not limited to, income, gross receipts, excise, property, sales, use, license, capital stock, transfer, franchise, payroll, withholding, social security, value added and other taxes, and any interest, penalties or additions attributable thereto.

(91) "Taxing Authority," means any governmental authority or any subdivision, agency, commission or authority thereof or any quasi-governmental or private body having jurisdiction over the assessment, determination, collection or imposition of any Tax (including the Internal Revenue Service).

(92) "Treasury Regulations" means the final and temporary (but not proposed) income tax regulations promulgated under the Code, as such regulations may be amended from time to time (including corresponding provisions of succeeding regulations).

(93) "U.S." shall mean United States.

(94) "Unqualified Tax Opinion" means an unqualified "should" opinion of a law firm of nationally recognized standing in the field of taxation, which opinion is reasonably acceptable to the Parties and upon which each of the Parties may rely to confirm that a transaction (or transactions) will not result in Distribution Taxes, including confirmation in accordance with Circular 230 or otherwise that may be provided for purposes of avoiding any applicable penalties or additions to Tax.

Section 1.2 References; Interpretation. References in this Agreement to any gender include references to all genders, and references to the singular include references to the plural and vice versa. Unless the context otherwise requires, the words "include", "includes" and "including" when used in this Agreement shall be deemed to be followed by the phrase "without limitation". Unless the context otherwise requires, references in this Agreement to Articles, Sections, Annexes, Exhibits and Schedules shall be deemed references to Articles and Sections of, and Annexes, Exhibits and Schedules to, this Agreement. Unless the context otherwise requires, the words "hereof", "hereby" and "herein" and words of similar meaning when used in this Agreement refer to this Agreement in its entirety and not to any particular Article, Section or provision of this Agreement.

Section 1.3 Effective Time.

(a) This Agreement shall be effective as of the Distribution Date.

(b) Notwithstanding anything to the contrary contained in this Agreement, for so long as Mastech is still an Affiliate (without regard to the last sentence set forth in such definition) of iGATE, iGATE shall be responsible for any Taxes or other amounts required to be paid by Mastech pursuant to this Agreement.

For the avoidance of doubt, in the event of a conflict between this Section 1.3(b) and any other provision of this Agreement, this Section 1.3(b) shall govern and control.

ARTICLE II

PREPARATION AND FILING OF TAX RETURNS

Section 2.1 Responsibility of iGATE to prepare and file Pre-Spin Tax Returns and Post-Spin Tax Returns.

(a) Pre-Spin Tax Returns.

- (i) General. To the extent not previously filed, subject to the rights and obligations of Mastech set forth herein, iGATE shall (at iGATE's own cost and expense) prepare and file or cause to be prepared and filed, all Pre-Spin Tax Returns.
- (ii) Tax Package. To the extent not previously provided, upon the written request of iGATE specifying with particularity the materials requested, Mastech (at its own cost and expense) shall prepare and provide or cause to be prepared and provided to iGATE a Tax Package relating to each Pre-Spin Tax Return required to be filed by any Tax Group of which iGATE was the Common Parent and Mastech or any of its Subsidiaries was a member for one or more days in the relevant Tax year. The Tax Package shall be provided to iGATE no later than May 31, 2009 (other than U.S. Tax Returns for such Tax year of any foreign Subsidiary of Mastech, which shall be provided no later than July 31, 2009). For the avoidance of doubt, in the event Mastech does not fulfill its obligations pursuant to this Section 2.1(a)(ii), iGATE shall be entitled, at the sole cost and expense of Mastech, to prepare or cause to be prepared the information required to be included in the Tax Package for purposes of preparing any such Pre-Spin Tax Return.
- (iii) Procedures. In the case of Pre-Spin Tax Returns, to the extent not previously filed, no later than thirty (30) days prior to the Due Date of each such Pre-Spin Tax Return, iGATE shall make available or cause to be made available drafts of such Tax Return (together with all related work papers) to Mastech. All such Pre-Spin Tax Returns shall be prepared in accordance with past practices unless otherwise required by applicable law.

(b) Preparation and filing of Post-Spin Tax Returns. iGATE shall (at its own cost and expense) prepare and file or cause to be prepared and filed, all Post-Spin Tax Returns.

Section 2.2 Responsibility of Mastech to prepare and file Mastech Tax Returns.

(a) To the extent not previously filed, no later than thirty (30) days prior to the Due Date of each Mastech Tax Return for any taxable period ending on or prior to December 31, 2008 which Mastech Tax Return includes income that is also included in a Pre-Spin Tax Return, Mastech shall make available or cause to be made available drafts of such Tax Return to iGATE. All such Mastech Tax Returns shall be prepared in accordance with past practice unless otherwise required by applicable Law.

(b) To the extent not previously filed, Mastech shall (at its own cost and expense), subject to Section 2.2(a), prepare and file or caused to be prepared and filed all Mastech Tax Returns.

Section 2.3 Time of filing Tax Returns; manner of Tax Return preparation. Each Tax Return shall be filed on or prior to the Due Date for such Tax Return by the Party responsible for filing such Tax Return hereunder. Unless otherwise required by a Taxing Authority pursuant to a Final Determination, the Parties hereto shall prepare and file or cause to be prepared and filed all Tax Returns and take all other actions in a manner consistent with (and shall not take any position inconsistent with):

(a) the contributions by iGATE to Mastech of the stock of Mastech Trademark Systems, Inc., Global Financial Services of Nevada, iGATE Mastech, Inc., and RPOworldwide, Inc. and the distribution by iGATE to its stockholders of all of the stock of Mastech, as a reorganization under Sections 368(a)(1)(D) and 355 of the Code; and

(b) the distribution by iGATE to its stockholders of all of the stock of Mastech as a tax-free distribution under Section 355(a) of the Code to such stockholders.

ARTICLE III

RESPONSIBILITY FOR PAYMENT OF TAXES

Section 3.1 Responsibility of iGATE to pay Taxes.

(a) General. Except as otherwise provided in this Agreement, iGATE shall be liable for and shall pay or cause to be paid to the applicable Taxing Authority, all Post-Spin Taxes.

(b) Timing of Payments. All Taxes required to be paid or caused to be paid by iGATE to an applicable Taxing Authority pursuant to Section 3.1(a) shall be paid or caused to be paid by iGATE to such applicable Taxing Authority on or prior to the Due Date of the applicable Tax Return.

Section 3.2 Responsibility of Mastech to pay Taxes.

(a) Except as otherwise provided in this Agreement, Mastech shall be liable for and shall pay or cause to be paid to the applicable Taxing Authority, all Mastech Taxes.

(b) Timing of Payments. All Taxes required to be paid or caused to be paid by Mastech to an applicable Taxing Authority pursuant to Section 3.2(a) shall be paid or caused to be paid by Mastech to such applicable Taxing Authority on or prior to the Due Date of the applicable Tax Return.

Section 3.3 Responsibility for Pre-Spin Taxes.

(a) All Pre-Spin Taxes that are identifiable to a specific Party and which are required to be paid or caused to be paid to an applicable Taxing Authority shall be paid or caused to be paid to such applicable Taxing Authority by such Party and such Party shall be solely liable for the payment of such Taxes. The responsible Party pursuant to this Section 3.3(a) shall be entitled to any accrued liabilities related to such Taxes. Notwithstanding anything else contained in this Section 3.3(a), if a FIN 48 reserve has been created by iGATE and the Pre-Spin Taxes are identifiable to Mastech and pertain to the FIN 48 reserve, Mastech shall be entitled to the benefit of such FIN 48 reserve. Schedule A contains a listing of all FIN 48 reserves created by iGATE.

(b) To the extent all or a portion of any Pre-Spin Taxes are not identifiable to a specific Party, the Parties shall be jointly liable for payment of such Taxes and each Party shall be liable for and shall pay or cause to be paid to the applicable Taxing Authority its proportionate share of such Tax liability, computed in proportion to the profits before tax of the Parties as determined on the Distribution Date and taking into account corporate expense allocations.

(c) If all or a portion of any Pre-Spin Taxes are not identifiable to a specific Party, but the liability for payment of such Pre-Spin Taxes is the result of an inclusion in income that will benefit a particular Party in the future, then notwithstanding Section 3.3(b), the Party who will benefit from such inclusion in the future shall be solely responsible for such liability and shall pay or cause to be paid all amounts due with respect thereto to the applicable Taxing Authority.

ARTICLE IV

REFUNDS AND OTHER MATTERS

Section 4.1 Refunds for the benefit of iGATE. iGATE shall be entitled to all Refunds of Taxes with respect to all Post-Spin Tax Returns.

Section 4.2 Refunds for the benefit of Mastech. Mastech shall be entitled to all Refunds of Taxes with respect to all Mastech Tax Returns.

Section 4.3 Pre-Spin Refunds. Except as provided in the second sentence of this Section 4.3, all Refunds of Taxes received and attributable to a Pre-Spin Tax Return (other than a Mastech Tax Return) shall be apportioned between the Parties in the same manner as such Taxes were paid pursuant to Section 3.3 hereof. Notwithstanding the first sentence of this Section 4.3, all Refunds of Pre-Spin Taxes which are not identifiable to a Specific Party but which are related to a determination that will adversely impact (from a Tax perspective) a particular Party in the future, shall be payable to the Party subject to the future adverse Tax event.

Section 4.4 Carrybacks. Each of the Parties shall be permitted (but not required) to carry back net operating losses or other Tax attributes realized in any Post-Distribution Tax Period of such Party to any period preceding or including any of the Distributions, provided, however, that a Party shall not be permitted to carry back a net operating loss or other Tax attribute to any Tax period relating to a Pre-Spin Tax Return without the consent of the other Party.

Section 4.5 Amended Tax Returns.

(a) Pre-Spin Tax Returns and Post-Spin Tax Returns. Subject to Article VIII (relating to Audits):

- (i) Pre-Spin Tax Returns. iGATE shall be entitled to amend or cause to be amended all Pre-Spin Tax Returns, provided, however, that if any such amendment will or could adversely affect Mastech, iGATE shall provide to Mastech, no later than thirty (30) days prior to the amended Pre-Spin Tax Return being filed, a draft of such amended Pre-Spin Tax Return and shall consult and cooperate with Mastech with respect to the filing of any such amended Tax Return.
- (ii) Post-Spin Tax Returns. iGATE shall be entitled to amend or cause to be amended all Post-Spin Tax Returns.

(b) Mastech Tax Returns. Subject to Article VIII (relating to Audits), Mastech shall be entitled to amend or cause to be amended all Mastech Tax Returns.

Section 4.6 Payments of Refunds.

(a) Any Refund to which a Party is entitled pursuant to this Article IV that is received by another Party shall be paid by such other Party to such Party in immediately available funds within five (5) Business Days of receipt.

(b) Notwithstanding Section 4.6(a), to the extent a Party applies or causes to be applied an overpayment of Taxes as a credit toward or a reduction in Taxes otherwise payable (or a Taxing Authority requires such application in lieu of a Refund) and such Refund, if received, would have been payable by such Party to another Party (or Parties) pursuant to this Article IV, such Party shall be deemed to have actually received a Refund to the extent thereof and shall pay (in immediately available funds) such Refund to the Parties no later than the Due Date of the Tax Return on which such Refund is applied to reduce Taxes otherwise payable.

ARTICLE V

DISTRIBUTION TAXES

Section 5.1 Liability for Distribution Taxes. In the event that, following a Final Determination relating to an Audit, it is determined Distribution Taxes are due and payable to a Taxing Authority, notwithstanding Article III, Mastech shall indemnify and hold iGATE

harmless from all such Distribution Taxes, net of all Tax credits available to iGATE which reduce the cash outlay required to pay such Distribution Taxes, provided, however, that Mastech shall not be required to indemnify or hold iGATE harmless if such Distribution Taxes result from the Fault, as defined below, of iGATE, provided, further, that Mastech's obligation to indemnify and hold iGATE harmless shall be reduced to the extent iGATE is indemnified by the Principal Shareholders pursuant to the Principal Shareholders Agreement.

Section 5.2 Definition of Fault. For purposes of this Agreement, Distribution Taxes shall be deemed to result from the fault ("Fault") of a Party if such Taxes are directly attributable to, or result from:

(a) any action, or failure or omission to act, by such Party or such Party's Affiliates following the Distribution, including, without limitation, a cessation, transfer to Affiliates or others, disposition of its active trade or business within the meaning of Section 355(b) of the Code or other businesses, failure to maintain continuity of business enterprise, an issuance of stock, stock buyback, or payment of an extraordinary dividend by such Party or such Party's Affiliates following the Distribution;

(b) the direct or indirect acquisition of all or a portion of such Party's stock and/or its assets (or any transaction or series of related transactions that is deemed to be such an acquisition for purposes of Section 355(e) of the Code and the Treasury Regulations promulgated thereunder) by any means whatsoever by any person including pursuant to an issuance of stock by such Party or its Affiliates;

(c) any negotiations, understandings, agreements or arrangements by or involving such Party or its Affiliates with respect to transactions or events (including, without limitation, stock issuances pursuant to the exercise of stock options or otherwise, option grants, capital contributions or acquisitions of stock, or a series of such transactions or events) that cause the Distribution or related transactions to be treated as part of a plan pursuant to which one or more persons acquire directly or indirectly a Fifty Percent or Greater Interest in any such Party; or

(d) any act or failure to act that is described in Section 5.3 hereof of any such Party (regardless of whether such act or failure to act is covered by a ruling, Unqualified Tax Opinion or waiver, described below).

Section 5.3 Limits on Proposed Acquisition Transactions and other transactions for Restricted Period. For the Restricted Period applicable to each of the Parties, respectively, such Party (a "Requesting Party") shall not:

(a) enter into any Proposed Acquisition Transaction, approve any Proposed Acquisition Transaction for any purpose or permit any Proposed Acquisition Transaction to occur;

(b) merge or consolidate with any other person or liquidate or partially liquidate;

(c) sell or otherwise transfer in a single transaction or series of transactions fifty percent (50%) or more of the gross or net assets of the active trade or business (for purposes of Section 355(b) of the Code) or fifty percent (50%) or more of the consolidated gross or net assets of its businesses (such percentages to be measured based on fair market values as of the date of the Distribution);

(d) amend its certificate of incorporation (or other organizational documents), or take any other action, whether through a stockholder vote or otherwise, affecting the voting rights of the stock of such Party; or

(e) take any other action or actions (including any action or transaction that would be reasonably likely to be inconsistent with any representations or covenants made by such Party in the Tax Representation Letter issued by such Party to Reed Smith in connection with the issuance by Reed Smith of its opinion relating to the Tax consequences of a Distribution or any of the positions set forth in Section 2.3) which in the aggregate (taking into account other transactions described in this section) would be reasonably likely to have the effect of causing or permitting one or more Persons (whether or not acting in concert) to acquire, directly or indirectly, stock of any of the Parties representing a Fifty Percent or Greater Interest in such Party or otherwise jeopardize Tax-Free Status; provided, however, that such Requesting Party shall be permitted to take such action or one or more actions set forth in the foregoing clauses (a) through (e) if, prior to taking each such action(s): (i) such Requesting Party shall have requested that iGATE obtain a private letter ruling from the Internal Revenue Service and iGATE shall have received such ruling (or if Mastech is the Requesting Party, Mastech shall have received a ruling) in form and substance reasonably satisfactory to the non-Requesting Party that confirms that such action or actions will not result in Distribution Taxes, taking into account such actions and any other relevant transactions in the aggregate; (ii) such Requesting Party shall provide the non-Requesting Party with an Unqualified Tax Opinion in form and substance reasonably satisfactory to the non-Requesting Party that confirms that such action or actions will not result in Distribution Taxes, taking into account such actions and any other relevant transactions in the aggregate; or (iii) such Requesting Party shall have received a written statement from the non-Requesting Party that provides that such non-Requesting Party waives the requirement to obtain a ruling or opinion described in this paragraph. In determining whether such ruling or opinion is reasonably satisfactory, the Parties may consider, among other factors, the appropriateness of any underlying assumptions, representations and covenants made in connection with such ruling or opinion. The Requesting Party shall bear all costs and expenses of securing any such ruling or opinion and shall reimburse the non-Requesting Party for all reasonable out-of-pocket costs and expenses that such Parties may incur in good faith in seeking to obtain or evaluate any such ruling or opinion.

ARTICLE VI

INDEMNIFICATION

Section 6.1 Indemnification obligations of iGATE. iGATE shall and shall cause its Subsidiaries to indemnify the Mastech Indemnitees and hold them harmless from and against (without duplication):

(a) all Taxes and other amounts for which iGATE is responsible under this Agreement; and

(b) all Taxes and reasonable out-of-pocket costs for advisors and other expenses attributable to a breach of any representation, covenant or obligation of iGATE under this Agreement.

Section 6.2 Indemnification obligations of Mastech. Mastech shall and shall cause its Subsidiaries to indemnify the iGATE Indemnitees and hold them harmless from and against (without duplication):

(a) all Taxes and other amounts for which Mastech is responsible under this Agreement; and

(b) all Taxes and reasonable out-of-pocket costs for advisors and other expenses attributable to a breach of any representation, covenant or obligation of Mastech under this Agreement.

ARTICLE VII

PAYMENTS

Section 7.1 General.

(a) All payments required to be made by one Party to another Party pursuant to this Agreement shall be made within the time prescribed for payment in this Agreement, or if no such time is prescribed, within fifteen (15) Business Days after delivery in accordance with Section 13.3 of written notice of the amount due and owing, together with a schedule calculating in reasonable detail such amounts (and including any relevant Tax Return, statement, bill or invoice related to Taxes, costs, expenses or other amounts due and owing). To the extent a cost or expense incurred by a Party is required to be borne by another Party to this Agreement, such cost or expense shall be paid (or reimbursed) by the Party required to bear such cost and expense to the Party incurring such cost or expense. Payments shall be deemed made when received. Any payment that is not made when due shall bear interest at a rate per annum equal to the Prime Rate plus three percent (3%), or the maximum legal rate, whichever is lower, provided, however, that, to the extent that the amount due and owing consists of Taxes, no interest shall accrue pursuant to this Section 7.1 until the later of the time prescribed for payment pursuant to this Agreement or the time such Taxes are actually paid by the Indemnified Party.

Section 7.2 Treatment of payments made pursuant to Tax Sharing Agreement and Separation and Distribution Agreement.

(a) General. Unless otherwise required by a Final Determination, this Agreement, the Separation and Distribution Agreement, or permitted under Section 1552 of the Code (or applicable state, local or foreign Law), for U.S. federal income Tax purposes, any payment made pursuant to this Agreement and the Separation and Distribution Agreement by:

- (i) Mastech to iGATE shall be treated for all Tax purposes as a distribution with respect to stock under Section 301 of the Code occurring immediately before the Distribution;

(ii) iGATE to Mastech shall be treated for all Tax purposes as a tax-free contribution occurring immediately before the Distribution; and in each case, none of the Parties shall take any position inconsistent with such treatment, except to the extent that a Final Determination with respect to a recipient party causes any such payment to not be so treated. In the event that a Taxing Authority asserts that a Party's treatment of a payment pursuant to this Agreement or the Separation and Distribution Agreement should be other than as required pursuant to this Agreement or the Separation and Distribution Agreement (ignoring any potential inconsistent or adverse Final Determination), such Party shall use its reasonable best efforts to contest such challenge.

(b) Certain Payments made net of Tax benefits. In calculating amounts payable by a Party to another Party pursuant to this Agreement and the Separation and Distribution Agreement, the amount payable shall be reduced by any Tax Benefit Actually Realized by the Indemnified Party.

(c) Gross-up if payments determined to be taxable upon Final Determination. If, pursuant to a Final Determination, any amount paid by one Party to another Party pursuant to this Agreement or the Separation and Distribution Agreement (or treated as paid by one Party to another Party pursuant to such Final Determination) is treated other than as required under Section 7.2(a) and results in an increase in gross income of the receiving (or deemed receiving) Party, then it shall be assumed that the increase in gross income resulted in an increase in Taxes to the receiving (or deemed receiving) Party and the paying (or deemed paying) Party shall pay to the receiving (or deemed receiving) Party an additional amount equal to the net amount of increased Taxes assumed to be imposed: (i) on the receipt of such payment; and (ii) on the receipt of the payment made pursuant to clause (i) of this sentence and this clause (ii), assuming in each case that the recipient (or deemed recipient) pays Taxes at the highest combined federal, state and local statutory rate.

(d) If, pursuant to a Final Determination, a payment made pursuant to this Agreement or the Separation and Distribution Agreement is treated in a manner other than as required herein, then if such Final Determination also results in a Party or any of its Affiliates being entitled to a net deduction or loss as a result of the Taxes, costs, expenses, or other amount that gave rise to the payment, then such Party shall be required to pay to the other Party the amount of any Tax Benefits Actually Realized in accordance with the principles of Section 7.2(b).

Section 7.3 Treatment of payments made upon the exercise of Options.

A payment of cash or transfer of stock by a Party upon the exercise of iGATE Options or Mastech Options shall be treated for all Tax purposes consistent with the principles of Revenue Ruling 2002-1, C.B. 268 and this Section 7.3(b), and none of the Parties shall take any position inconsistent with such treatment, except to the extent that there is a Final Determination that the Party (or its Subsidiary) of whom such Option Holder is considered an employee for purposes of the Separation and Distribution Agreement is not entitled to a deduction under Section 162 of the

Code with respect to such payment or transfer. In accordance with the foregoing: (i) a payment made by any Party to an Option Holder who is an iGATE Employee or Mastech Employee shall be deducted by the Party (or its Subsidiary) of whom such Option Holder is considered an employee for purposes of the Separation and Distribution Agreement under Section 162 of the Code (and corresponding provisions of state and local Law); (ii) iGATE will advise Mastech as to any taxable income that arises by virtue of such exercise within three (3) Business Days; (iii) to the extent iGATE receives a withholding payment which is required to be remitted by Mastech, iGATE shall immediately, upon receipt of the same, submit such withholding payment to Mastech; and (iv) the Party entitled to the deduction pursuant to (i) shall be responsible for any employer payroll taxes due by virtue of such exercise.

ARTICLE VIII

AUDITS

Section 8.1 Notice. Within fifteen (15) Business Days after a Party receives a written notice or other information from a Taxing Authority of the existence of an Audit that may require indemnification pursuant to this Agreement, the receiving Party shall notify the other Party of such receipt and, thereafter, shall promptly forward to the other Party copies of all notices and material communications with any Taxing Authority relating to such Audit. The failure of one Party to notify the other Party of an Audit shall not relieve such other Party of any liability and/or obligation which it may have under this Agreement, except to the extent that the Indemnifying Party's rights under this Agreement are materially prejudiced by such failure.

Section 8.2 Pre-Spin Audits.

(a) Administration. Subject to Section 8.2(b) and Section 8.2(c), iGATE shall administer all Pre-Spin Audits.

(b) Settlement of Pre-Spin Audits. Subject to Section 8.2(d):

- (i) iGATE shall settle any Pre-Spin Audit in the manner determined by iGATE; and
- (ii) in the event of any disagreement with respect to any matter relating to any decisions to be made in connection with the conduct, or administration by iGATE, of any Pre-Spin Audit, such matter shall be resolved in the manner directed by Article XII.

(c) Participating rights of Mastech with respect to Pre-Spin Audits. Mastech shall be permitted to fully participate in all Pre-Spin Audits, including as set forth in this Section 8.2(c).

- (i) iGATE shall notify Mastech in writing within fifteen (15) Business Days of the commencement of any such Pre-Spin Audit, or at such earlier time that would allow Mastech to timely respond to the commencement of such Pre-Spin Audit.

- (ii) Promptly after such notification, iGATE shall arrange for a meeting or conference call for the management of such Pre-Spin Audit. The Parties shall in good faith cooperate with each other in connection with such Audit and provide such information to each other as may be necessary or useful with respect to such Audit in a timely manner (including with respect to any Party, providing an initial draft of an answer to an IRS Form 4564 (information document request) or similar document or providing a copy of any request from a Taxing Authority relating or attributable to such Party's direct or indirect historic operations).
- (iii) iGATE shall: (i) promptly forward to Mastech copies of any correspondence or notices received from any Taxing Authority or judicial authority with respect to Pre-Spin Audits; and (ii) provide Mastech with draft copies of any correspondence or filings to be submitted to any Taxing Authority or judicial authority with respect to such Audit for Mastech's review and comment reasonably in advance of the date that such correspondence or filings are to be submitted to the Taxing Authority or judicial authority.
- (iv) iGATE shall provide Mastech with written notice reasonably in advance of, and Mastech shall have the right to attend (or participate in), any meetings (or material conference calls of which iGATE has reasonable advance notice) with Taxing Authorities or before any judicial authorities in connection with all Pre-Spin Audits, and iGATE shall execute any documents required by the Taxing Authority to allow for Mastech to attend (or participate in) such meetings (or conference calls). The Parties shall consult in good faith to determine the submission and content of documentation, protests, memoranda of fact and Law and briefs, the conduct of oral arguments and presentations, the selection of witnesses and the negotiation of stipulations of fact in connection with such Pre-Spin Audits.

(d) Notwithstanding anything to the contrary contained in Section 8.2(a), Section 8.2(b) or Section 8.2(c), in the event of a Pre-Spin Audit for Income Taxes that results in a Pre-Spin Correlative Adjustment related or attributable to the business or operations of Mastech or its Subsidiaries, then: (i) Mastech shall be entitled to control such Pre-Spin Audit solely to the extent of the issues that are the subject of such Pre-Spin Correlative Adjustment; (ii) iGATE shall be entitled to participate (in accordance with the principles set forth in Section 8.2(c)) in such Audit to the extent related to such issues; (iii) iGATE shall use its reasonable best efforts to sever the issues that are the subject of such Pre-Spin Correlative Adjustment from all other issues arising in such Audit; and (iv) Mastech shall be entitled to resolve, settle or agree to any deficiency, claim or adjustment proposed, asserted or assessed in connection with or as a result of, such issues.

(e) Treatment of costs and expenses related to Pre-Spin Audits. Payments borne by iGATE for costs and expenses relating to Pre-Spin Audits shall be treated as amounts deductible by iGATE pursuant to Section 162 of the Code, and none of the Parties shall take any position inconsistent with such treatment, except to the extent that a Final Determination with respect to iGATE causes any such payment to not be so treated.

Section 8.3 Audits exclusively controlled by iGATE. iGATE shall have the exclusive right and sole discretion to control and contest, at iGATE's own cost and expense and, in iGATE's sole discretion, to resolve, settle or agree to any deficiency, claim or adjustment proposed, asserted or assessed in connection with or as a result of, any Post-Spin Audits. Payments borne by iGATE for costs and expenses related to Post-Spin Audits shall be treated as amounts deductible by iGATE pursuant to Section 162 of the Code, and none of the Parties shall take any position inconsistent with such treatment, except to the extent that a Final Determination with respect to iGATE causes such payments to not be so treated.

Section 8.4 Audits exclusively controlled by Mastech. Mastech shall have the exclusive right and sole discretion to control and contest, at Mastech's own cost and expense and, in Mastech's sole discretion, to resolve, settle or agree to any deficiency, claim or adjustment proposed, asserted or assessed in connection with or as a result of, any Mastech Tax Audits. Payments borne by Mastech for costs and expenses related to Mastech Tax Audits shall be treated as amounts deductible by Mastech pursuant to Section 162 of the Code, and none of the Parties shall take any position inconsistent with such treatment, except to the extent that a Final Determination with respect to Mastech causes such payments to not be so treated.

Section 8.5 Payment of Pre-Spin Audit Tax Amounts. In connection with any Final Determination with respect to a Pre-Spin Audit that results in an additional amount of Tax required to be paid to a Taxing Authority, the Parties shall, except as provided in the last sentence of this Section 8.5, proportionately be liable for and shall proportionately pay or cause to be paid to the applicable Taxing Authority any such amount in accordance with the principles articulated in Section 3.3 hereof. Notwithstanding the first sentence of this Section 8.5: (i) if all or a portion of any additional amount of Tax required to be paid to a Taxing Authority following a Final Determination with respect to a Pre-Spin Audit is not identifiable to a specific Party, but the liability for payment of such additional Pre-Spin Taxes is the result of a denial of deduction or inclusion of income that will benefit a particular Party in the future, then the Party who will benefit in the future shall be solely responsible for such liability and shall pay or cause to be paid all additional amounts due to the applicable Taxing Authority; and (ii) if a FIN 48 reserve has been created by iGATE and the additional amount of Tax required to be paid to a Taxing Authority following a Final Determination with respect to a Pre-Spin Audit is identifiable to Mastech and pertains to the FIN 48 reserve, Mastech shall be entitled to the benefit of such FIN 48 reserve. Schedule A contains a listing of all FIN 48 reserves created by iGATE.

ARTICLE IX

COOPERATION AND EXCHANGE OF INFORMATION

Section 9.1 Cooperation and Exchange of Information.

(a) The Parties shall each cooperate fully (and each shall cause its respective Affiliates to cooperate fully) with all reasonable requests from the other Party hereto, or from an agent, representative or advisor to such other Party, in connection with the preparation and filing of Tax Returns, claims for Refund, Audits, determinations with respect to the allocation of Tax attributes and the calculation of Taxes or other amounts required to be paid hereunder, in each case, related or attributable to or arising in connection with Taxes or Tax attributes of any of the Parties or their respective Subsidiaries covered by this Agreement. Such cooperation shall include, without limitation, at each Party's own cost:

- (i) the retention until the expiration of the applicable statute of limitations, and the provision upon request, of Tax Returns of the Parties and their respective Subsidiaries, books, records (including information regarding ownership and Tax basis of property), documentation and other information relating to such Tax Returns, including accompanying schedules, related work papers, and documents relating to rulings or other determinations by Taxing Authorities;
- (ii) the execution of any document that may be necessary or reasonably helpful in connection with any Audit of any of the Parties or their respective Subsidiaries, or the filing of a Tax Return or Refund claim of the Parties or any of their respective Subsidiaries;
- (iii) the use of the Party's reasonable best efforts to obtain any documentation that may be necessary or reasonably helpful in connection with any of the foregoing; and
- (iv) the use of the Party's reasonable best efforts to obtain any Tax Returns (including accompanying schedules, related work papers, and documents), documents, books, records or other information that may be necessary or helpful in connection with any Tax Returns or any of the Parties or their Affiliates.

Each Party shall make its employees and facilities available on a reasonable and mutually convenient basis in connection with the foregoing matters.

Section 9.2 Retention of Records. Subject to Section 9.1, if any of the Parties or their respective Subsidiaries intends to dispose of documentation relating to the Taxes of the Parties or their respective Subsidiaries for which the other Party to this Agreement may be responsible pursuant to the terms of this Agreement (including, without limitation, Tax Returns, books, records, documentation and other information, accompanying schedules, related work papers, and documents relating to rulings or other determinations by Taxing Authorities) after the expiration of the applicable statute of limitations (taking into account all waivers and extensions), such Party shall or shall cause written notice to the other Parties describing the documentation to be destroyed or disposed of sixty (60) Business Days prior to taking such action. The other Party may arrange to take delivery of the documentation described in the notice at its expense during the succeeding sixty (60) day period.

ARTICLE X

ALLOCATION OF TAX ATTRIBUTES, DUAL CONSOLIDATED LOSSES GAIN
RECOGNITION AGREEMENTS AND OTHER TAX MATTERS

Section 10.1 Allocation of Tax Attributes.

(a) General. To the extent not already provided, no later than twenty (20) Business Days after the end of each fiscal quarter ending on or prior to March 31, 2009, iGATE shall provide to Mastech an estimate (or an updated estimate) of the Tax attributes (including earnings and profits, net operating loss carryovers, capital loss carryovers, alternative minimum tax credit carryovers and general business credits) allocated or inuring to Mastech as a result of the Distribution and related transactions for U.S. federal, state, local and foreign income Tax purposes, provided, however, that the allocation of Tax attributes by iGATE shall be in accordance with applicable Law (as reasonably determined by iGATE) and consistent with the allocations of Tax attributes reflected in the financial statements included in the registration statement on Form 10 filed by Mastech. Within the same time frame discussed in the immediately preceding sentence, iGATE shall provide to Mastech a tax basis balance sheet for each entity in the Mastech Group and a computation of the tax basis Mastech has in Mastech Trademark Systems, Inc., Global Financial Services of Nevada, iGATE Mastech, Inc., and RPOworldwide, Inc.

(b) No later than June 30, 2009, iGATE shall provide to Mastech a final allocation of the Tax attributes allocated to Mastech, which allocation shall be in accordance with the proviso in Section 10.1(a) (the "Final Tax Attribute Allocation").

(c) None of the Parties shall take any position inconsistent with the estimated allocation of Tax attributes pursuant to Section 10.1(a) (in the case of positions taken prior to the Final Tax Attribute Allocation) or the Final Tax Attribute Allocation pursuant to Section 10.1(b) (in the case of positions taken at the time of or after the Final Tax Attribute Allocation), except to the extent:

- (i) a reallocation of such Tax attributes is required pursuant to a Final Determination with respect to a Pre-Spin Audit or a Mastech Tax Audit; or
- (ii) in connection with a Final Determination with respect to a Pre-Spin Audit or Mastech Tax Audit, as a result of an increase in Taxable income or gain (or disallowance of a deduction, loss, or credit) of iGATE and the utilization of Tax attributes as a result thereof.

ARTICLE XI

DEFAULTED AMOUNTS

Section 11.1 General. In the event that either Party defaults on any of its obligations to pay any Taxes or other amounts required to be paid by such Party to the other Party pursuant to this Agreement, then the non-defaulting Party shall be required to pay the amount in default; provided, however, that any such payment by a non-defaulting Party shall in no way release the defaulting Party from its obligations to pay amounts required to be paid pursuant to this Agreement and the non-defaulting Party may exercise any available legal remedies available against such defaulting Party, provided, further, that interest shall accrue on any such defaulted amounts at a rate per annum equal to the Prime Rate plus three percent (3%), or the maximum legal rate, whichever is lower.

ARTICLE XII

DISPUTE RESOLUTION

Section 12.1 Negotiation. In the event of a controversy, dispute or claim arising out of, in connection with, or in relation to the interpretation, performance, nonperformance, validity or breach of this Agreement or otherwise arising out of, or in any way related to this Agreement or the transactions contemplated hereby, including any claim based on contract, tort, statute or constitution (collectively, "Disputes"), the general counsels of the Parties (or such other executive officers designated by the relevant Party) shall negotiate for a reasonable period of time to settle such Dispute; provided, that such reasonable period shall not, unless otherwise agreed by the Parties in writing, exceed forty-five (45) days from the date of receipt by a Party of written notice of such Dispute ("Dispute Notice"); provided further, that in the event of any arbitration in accordance with Section 12.2 hereof, the Parties shall not assert the defenses of statute of limitations and laches arising during the period beginning after the date of receipt of the Dispute Notice, and any contractual time period or deadline under this Agreement to which such Dispute relates occurring after the Dispute Notice is received shall not be deemed to have passed until such Dispute has been resolved. If the general counsels of the Parties (or such other executive officers designated by the relevant Party) are unable to resolve the Dispute within forty-five (45) days from the receipt by a Party of a Dispute Notice, the Dispute shall be resolved in accordance with Section 12.2(a) or Section 12.2(b) as the case may be.

Section 12.2 Arbitration.

(a) Accounting Disputes. If: (i) the Dispute arises out of the determination of any amount under Section 2.1 (relating to a Pre-Spin Tax Return) or Article III (relating to payment of Taxes and other amounts); or (ii) any other Dispute under this Agreement that the Parties agree should be resolved pursuant to this Section 12.2(a) (each, an "Accounting Dispute"), then, subject to Section 12.1, the Parties shall jointly retain an Independent Firm acceptable to the Parties to resolve the Accounting Dispute. If the Parties cannot agree upon an Independent Firm in accordance with this Section 12.2(a) within ten (10) days from the receipt by a Party of the Dispute Notice relating to such Accounting Dispute, then either Party may request that the American Arbitration Association ("AAA") appoint a partner in an Independent Firm (other than an accounting firm that is then providing auditing services to any Party). The Independent Firm or partner selected by the Parties or the AAA, as the case may be (the "Accounting Arbitrator"), shall act in accordance with the Expedited Procedures of the AAA's Commercial Arbitration Rules to resolve all points of disagreement, and its decision shall be final and binding upon the

Parties and may be entered and enforced in any court having jurisdiction. Following the decision of the Accounting Arbitrator, the Parties shall each promptly take or cause to be taken any action necessary to implement the decision of such Accounting Arbitrator.

(b) Other Disputes. If a Dispute is not an Accounting Dispute (“Other Dispute”), then, subject to Section 12.1, such Other Dispute shall be determined, at the request of either Party, by arbitration conducted in Pittsburgh, Pennsylvania, in accordance with the then-existing Commercial Arbitration Rules of the AAA (the “Rules”), except as modified herein. There shall be three arbitrators. Each Party shall appoint one arbitrator within twenty (20) days of receipt by the requesting Party of a copy of the demand for arbitration. The appointed arbitrators shall have twenty (20) days from the appointment of the second arbitrator to agree on a third arbitrator who shall chair the arbitral tribunal. On the request of any Party, any arbitrator not timely appointed by the Parties shall be appointed by the AAA in accordance with the listing, ranking and striking procedure in the Rules, and in any such procedure, each Party shall be given a limited number of strikes, excluding strikes for cause.

(c) Any controversy, concerning whether a Dispute is arbitrable, whether arbitration has been waived, whether a Party to or assignee of this Agreement is bound to arbitrate, or as to the interpretation, applicability or enforceability of this Article XII shall be determined by the arbitrators. In resolving any Dispute, the Parties intend that the arbitrators shall apply applicable Tax Laws and the substantive Laws of the Commonwealth of Pennsylvania, without regard to any choice of Law principles thereof that would mandate the application of the Laws of another Jurisdiction. The Parties intend that the provisions to arbitrate set forth herein be valid, enforceable and irrevocable, and any award rendered by the arbitrators shall be final and binding on the Parties. The Parties agree to comply and cause the members of their applicable Group to comply with any award made in any such arbitration proceedings and agree to enforcement of or entry of judgment upon such award, in any court of competent jurisdiction. The arbitrators shall be entitled, if appropriate, to award any remedy in such proceedings in accordance with the terms of this Agreement and applicable Law, including monetary damages, specific performance and all other forms of legal and equitable relief; provided, however, the arbitrators shall not be entitled to award punitive, exemplary, treble or any other form of non-compensatory damages unless in connection with indemnification for a third-party claim (and in such a case, only to the extent awarded in such third party claim). Without limiting the provisions of the Rules, unless otherwise agreed in writing by or among the Parties or permitted by this Agreement, the Parties shall keep, and shall cause the members of their applicable Group to keep, confidential all matters relating to the arbitration or the award, and any negotiations, conferences and discussions pursuant to Section 12.1 shall be treated as compromise and settlement negotiations and the existence of the arbitration, the pleadings submitted therein and the outcome thereof shall be kept confidential by all of the Parties thereto; provided, that such matters may be disclosed: (i) to the extent reasonably necessary in any proceeding brought to enforce the award or for entry of a judgment upon the award; and (ii) to the extent otherwise required by Law or the regulations of any stock exchange. Nothing said or disclosed, nor any document produced, in the course of any negotiations, conferences and discussions that is not otherwise independently discoverable shall be offered or received as evidence or used for impeachment or for any other purpose in any current or future arbitration or litigation. Nothing contained herein is intended to or shall be construed to prevent any Party, from applying to any court of competent jurisdiction for interim measures or other provisional relief in connection with the subject matter of any Disputes.

Without prejudice to such provisional remedies as may be available under the jurisdiction of a court, the arbitral tribunal shall have full authority to grant provisional remedies and to direct the Parties to request that any court modify or vacate any temporary or preliminary relief issued by such court, and to award damages for the failure of any Party to respect the arbitral tribunal's orders to that effect.

Section 12.3 Continuity of Service and Performance. Unless otherwise agreed in writing, the Parties will continue to provide service and honor all other commitments under this Agreement during the course of Dispute resolution pursuant to the provisions of this Article XII with respect to all matters not subject to such Dispute resolution.

Section 12.4 Costs. Except as otherwise may be provided in this Agreement, the costs of any mediation or arbitration pursuant to this Article XII shall be borne by the losing Party.

ARTICLE XIII

MISCELLANEOUS

Section 13.1 Counterparts; Facsimile Signatures. This Agreement may be executed in more than one counterpart, all of which shall be considered one and the same agreement, and shall become effective when one or more such counterparts have been signed by each of the Parties and delivered to the other Party. For purposes of this Agreement, facsimile signatures shall be deemed originals.

Section 13.2 Survival. Except as otherwise contemplated by this Agreement or any Ancillary Agreement, all covenants and agreements of the Parties contained in this Agreement and each Ancillary Agreement shall survive the Distribution Date and remain in full force and effect in accordance with their applicable terms, provided, however, that all indemnification for Taxes shall survive until ninety (90) days following the expiration of the applicable statute of limitations (taking into account all extensions thereof), if any, of the Tax that gave rise to the indemnification, provided, further, that, in the event notice for indemnification has been given within the applicable survival period, such indemnification shall survive until such time as such claim is finally resolved.

Section 13.3 Notices. All notices, requests, claims, demands and other communications under this Agreement shall be in writing and shall be given or made (and shall be deemed to have been duly given or made upon receipt) by delivery in person, by overnight courier service, by facsimile with receipt confirmed (followed by delivery of an original via overnight courier service) or by registered or certified mail (postage prepaid, return receipt requested) to the respective Parties at the following addresses (or at such other address for a Party as shall be specified in a notice given in accordance with this Section 13.3):

To iGATE:

iGATE Global Solutions Limited
158-162 & 165-170 EPIP Phase II Whitefield
Bangalore, India 560 066

Attn: Sujit Sircar
E-mail: sujit.sircar@igate.com
Facsimile: 41259090

To Mastech:

Mastech Holdings, Inc.
1000 Commerce Drive
Pittsburgh, PA 15275
Attn: Jack Cronin
E-mail: john.cronin@mastech.com
Facsimile: 412-494-9272

Section 13.4 Waivers. The failure of any Party to require strict performance by any other Party of any provision in this Agreement will not waive or diminish that Party's right to demand strict performance thereafter of that or any other provision hereof.

Section 13.5 Amendments. Subject to the terms of Section 13.8 hereof, this Agreement may not be modified or amended except by an agreement in writing signed by each of the Parties.

Section 13.6 Assignment. Except as otherwise provided for in this Agreement, this Agreement shall not be assignable, in whole or in part, directly or indirectly, by any Party without the prior written consent of the other Party, and any attempt to assign any rights or obligations arising under this Agreement without such consent shall be void.

Section 13.7 Successors and Assigns. The provisions of this Agreement and the obligations and rights hereunder shall be binding upon, inure to the benefit of and be enforceable by (and against) the Parties and their respective successors and permitted transferees and assigns.

Section 13.8 Certain Termination and Amendment Rights. This Agreement (including indemnification obligations hereunder) may be terminated and the Distribution may be amended, modified or abandoned at any time prior to the Distribution Date by and in the sole discretion of iGATE without the approval of Mastech or the stockholders of iGATE. In the event of such termination, no Party shall have any liability of any kind to any other Party or any other Person.

Section 13.9 No Circumvention. The Parties agree not to directly or indirectly take any actions, act in concert with any Person who takes an action, or cause or allow any member of any such Party's Group to take any actions (including the failure to take a reasonable action) such that the resulting effect is to materially undermine the effectiveness of any of the provisions of this Agreement, the Separation and Distribution Agreement or any other Ancillary Agreement (including adversely affecting the rights or ability of any Party to successfully pursue indemnification or payment pursuant to the provisions of this Agreement).

Section 13.10 Subsidiaries. Each of the Parties shall cause to be performed, and hereby guarantees the performance of, all actions, agreements and obligations set forth herein to be performed by any Subsidiary of such Party or by any entity that becomes a Subsidiary of such Party on and after the applicable Distribution Date.

Section 13.11 Third Party Beneficiaries. Except as provided in Article VI relating to Indemnitees, this Agreement is solely for the benefit of the Parties and should not be deemed to confer upon third parties any remedy, claim, liability, reimbursement, claim of action or other right in excess of those existing without reference to this Agreement.

Section 13.12 Title and Headings. Titles and headings to sections herein are inserted for the convenience of reference only and are not intended to be a part of or to affect the meaning or interpretation of this Agreement.

Section 13.13 Exhibits and Schedules. The Exhibits and Schedules shall be construed with and as an integral part of this Agreement to the same extent as if the same had been set forth verbatim herein.

Section 13.14 Governing Law. This Agreement shall be governed by and construed in accordance with the internal Laws, and not the Laws governing conflicts of Laws of the Commonwealth of Pennsylvania.

Section 13.15 Consent to Jurisdiction. Subject to the provisions of Article XII, each of the Parties irrevocably submits to the exclusive jurisdiction of: (i) the Supreme Court of the Commonwealth of Pennsylvania; and (ii) the United States District Court for the Western District of Pennsylvania (the "Pennsylvania Courts"), for the purposes of any suit, action or other proceeding to compel arbitration or for provisional relief in aid of arbitration in accordance with Article XII or to prevent irreparable harm, and to the non-exclusive jurisdiction of the Pennsylvania Courts for the enforcement of any award issued there under. Each of the Parties further agrees that service of any process, summons, notice or document by U.S. registered mail to such Party's respective address set forth above shall be effective service of process for any action, suit or proceeding in the Pennsylvania Courts with respect to any matters to which it has submitted to jurisdiction in this Section 13.15. Each of the Parties irrevocably and unconditionally waives any objection to the laying of venue of any action, suit or proceeding arising out of this Agreement or the transactions contemplated hereby in the Pennsylvania Courts, and hereby further irrevocably and unconditionally waives and agrees not to plead or claim in any such court that any such action, suit or proceeding brought in any such court has been brought in an inconvenient forum.

Section 13.16 Specific Performance. The Parties agree that irreparable damage would occur in the event that the provisions of this Agreement were not performed in accordance with their specific terms. Accordingly, it is hereby agreed that the Parties shall be entitled to an injunction or injunctions to enforce specifically the terms and provisions hereof in any court of the United States or any state having jurisdiction, this being in addition to any other remedy to which they are entitled at Law or in equity.

Section 13.17 Waiver of Jury Trial. EACH OF THE PARTIES HEREBY WAIVES TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY WITH RESPECT TO ANY LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED BY THIS AGREEMENT. EACH OF THE PARTIES HEREBY (A) CERTIFIES THAT NO REPRESENTATIVE,

AGENT OR ATTORNEY OF ANY OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT SUCH OTHER PARTY WOULD NOT, IN THE EVENT OF LITIGATION, SEEK TO ENFORCE THE FOREGOING WAIVER AND (B) ACKNOWLEDGES THAT IT HAS BEEN INDUCED TO ENTER INTO THIS AGREEMENT AND THE TRANSACTIONS CONTEMPLATED BY THIS AGREEMENT, AS APPLICABLE, BY, AMONG OTHER THINGS, THE MUTUAL WAIVERS AND CERTIFICATIONS IN THIS SECTION 13.17.

Section 13.18 Severability. In the event any one or more of the provisions contained in this Agreement should be held invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions contained herein and therein shall not in any way be affected or impaired thereby. The Parties shall endeavor in good-faith negotiations to replace the invalid, illegal or unenforceable provisions with valid provisions, the economic effect of which comes as close as possible to that of the invalid, illegal or unenforceable provisions.

Section 13.19 Force Majeure. No Party (or any Person acting on its behalf) shall have any liability or responsibility for failure to fulfill any obligation (other than a payment obligation) under this Agreement so long as and to the extent to which the fulfillment of such obligation is prevented, frustrated, hindered or delayed as a consequence of circumstances of Force Majeure. A Party claiming the benefit of this provision shall, as soon as reasonably practicable after the occurrence of any such event: (i) notify the other applicable Parties of the nature and extent of any such Force Majeure condition; and (ii) use due diligence to remove any such causes and resume performance under this Agreement as soon as feasible.

Section 13.20 Construction. The Parties have participated jointly in the negotiation and drafting of this Agreement. This Agreement shall be construed without regard to any presumption or rule requiring construction or interpretation against the party drafting or causing any instrument to be drafted.

Section 13.21 Changes in Law.

(a) Any reference to a provision of the Code, Treasury Regulations, or a Law of another jurisdiction shall include a reference to any applicable successor provision or Law.

(b) If, due to any change in applicable Law or regulations or their interpretation by any court of Law or other governing body having jurisdiction subsequent to the date hereof, performance of any provision of this Agreement or any transaction contemplated hereby shall become impracticable or impossible, the Parties hereto shall use their commercially reasonable best efforts to find and employ an alternative means to achieve the same or substantially the same result as that contemplated by such provision.

Section 13.22 Authority. Each of the Parties hereto represents to the other Party that: (i) it has the corporate power (corporate or otherwise) and authority to execute, deliver and perform this Agreement; (ii) the execution, delivery and performance of this Agreement by it have been duly authorized by all necessary corporate or other action; (iii) it has duly and validly executed and delivered this Agreement; and (iv) this Agreement is a legal, valid and binding obligation,

enforceable against it in accordance with its terms subject to applicable bankruptcy, insolvency, reorganization, moratorium or other similar Laws affecting creditors' rights generally and general equity principles.

Section 13.23 Severability. If any provision of this Agreement or the application of any such provision to any Person or circumstance shall be held invalid, illegal or unenforceable in any respect by a court of competent jurisdiction, such invalidity, illegality or unenforceability shall not affect any other provision hereof. The Parties shall engage in good faith negotiations to replace any provision which is declared invalid, illegal or unenforceable with a valid, legal and enforceable provision, the economic effect of which comes as close as possible to that of the invalid, illegal or unenforceable provision which it replaces.

Section 13.24 Tax Sharing Agreements. All tax sharing, tax indemnification and tax-related similar agreements, written or unwritten, as between one Party or its respective Subsidiaries, on the one hand, and the other Party or its respective Subsidiaries, on the other hand (other than this Agreement or in any other Ancillary Agreement), shall be or shall have been terminated as of the Tax Sharing Agreement Termination Date and, after the Tax Sharing Agreement Termination Date, none of such Parties (or their Subsidiaries) to any such Tax sharing, indemnification or similar agreement shall have any further rights or obligations under any such agreement.

Section 13.25 Exclusivity. Except as specifically set forth in the Separation and Distribution Agreement or any other Ancillary Agreement, all matters related to Taxes or Tax Returns of the Parties and their respectively Subsidiaries shall be governed exclusively by this Agreement. In the event of a conflict between this Agreement, the Separation and Distribution Agreement or any Ancillary Agreement with respect to such matters, this Agreement shall govern and control.

Section 13.26 No Duplication, No Double Recovery. Nothing in this Agreement is intended to confer to or impose upon any Party a duplicative right, entitlement, obligation or recovery with respect to any matter arising out of the same facts and circumstances.

(Signature Pages Follow)

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed the day and year first above written.

iGATE CORPORATION

By: /s/ Phaneesh Murthy
Name: Phaneesh Murthy
Title: President and Chief Executive Officer

MASTECH HOLDINGS, INC.

By: /s/ Steven Shangold
Name: Steven Shangold
Title: President and Chief Executive Officer

Signature Page to Tax Sharing Agreement

Mastech Holdings, Inc.**STOCK INCENTIVE PLAN**

Section 1. General Purpose of the Plan; Definitions. The name of this plan is the Mastech Holdings, Inc. Stock Incentive Plan (the “Plan”). The purpose of the Plan is to encourage and enable the officers, employees, directors and consultants of Mastech Holdings, Inc. (the “Company”) and its Subsidiaries upon whose judgment, initiative and efforts the Company largely depends for the successful conduct of its business to acquire a proprietary interest in the Company. It is anticipated that providing such persons with a direct stake in the Company’s welfare will assure a closer identification of their interests with those of the Company, thereby stimulating their efforts on the Company’s behalf and strengthening their desire to remain with the Company.

The following terms shall be defined as set forth below:

“Act” means the Securities Exchange Act of 1934, as amended.

“Award” or “Awards,” except where referring to a particular category of grant under the Plan, shall include Incentive Stock Options, Non-Qualified Stock Options, Restricted Stock Awards, Stock Awards, Performance Share Awards and Stock Appreciation Rights.

“Board” means the Board of Directors of the Company.

“Change of Control” shall have the meaning assigned to that term in Section 15.

“Code” means the Internal Revenue Code of 1986, as amended, and any successor Code, and related rules, regulations and interpretations.

“Effective Date” means [_____, 2008], the date on which the Plan is approved by the Company’s Board and stockholders.

“Fair Market Value” of the Stock on any given date shall be the closing price as reported on the American Stock Exchange for such date or, if no sales were reported for such date, for the last day preceding such date for which a sale was reported. If the Fair Market Value cannot be determined on the basis previously set forth in this definition on the date that Fair Market Value is to be determined, the Board shall in good faith determine the Fair Market Value of the Stock on such date.

“Incentive Stock Option” means any Stock Option designated and qualified as an “incentive stock option” as defined in Section 422 of the Code.

“Independent Director” means a member of the Board who is not an employee or officer of the Company or any Subsidiary.

“Non-Qualified Stock Option” means any Stock Option that is not an Incentive Stock Option.

“Option” or “Stock Option” means any Option to purchase shares of Stock granted pursuant to Section 6.

“Performance Share Award” means any Award granted pursuant to Section 12.

“Restricted Stock Award” means any Award granted pursuant to Section 10.

“Stock” means the Common Stock, par value \$.01 per share, of the Company, subject to adjustments pursuant to Section 14.

“Stock Appreciation Right” or “SAR” means any Award granted pursuant to Section 7. “Stock Award” means any award granted pursuant to Section 11.

“Subsidiary” means any corporation or other entity (other than the Company) in any unbroken chain of corporations or other entities, beginning with the Company, if each of the corporations or entities (other than the last corporation or entity in the unbroken chain) owns stock or other interests possessing 50% or more of the economic interest or the total combined voting power of all classes of stock or other interests in one of the other corporations or entities in the chain.

Section 2. Administration. The Plan shall be administered by the full Board of Directors of the Company or a committee of such Board of Directors comprised of two or more individuals who are “Non-Employee Directors” within the meaning of Rule 16b-3(a)(3) promulgated under the Act and “outside directors” as defined in Section 162(m) of the Code (the “Plan Administrator”). Subject to the provisions of the Plan, the Plan Administrator is authorized to:

- (a) construe the Plan and any Award under the Plan;
- (b) select the directors, officers, employees and consultants of the Company and its Subsidiaries to whom Awards may be granted;
- (c) determine the number of shares of Stock to be covered by any Award;
- (d) determine and modify from time to time the terms and conditions, including restrictions, of any Award and to approve the form of written instrument evidencing Awards;
- (e) accelerate at any time the exercisability or vesting of all or any portion of any Award and/or to include provisions in Awards providing for such acceleration; and
- (f) impose limitations on Awards, including limitations on transfer and repurchase provisions.

The determination of the Plan Administrator on any such matters shall be conclusive.

Section 3. Delegation of Authority to Grant Awards. The Plan Administrator, in its discretion, may delegate to the Co-Chairmen of the Company or the Chief Executive Officer of the Company the Plan Administrator's authority and duties with respect to granting Awards to individuals who are not subject, by reason of their position with the Company or its Subsidiaries, to the reporting provisions of Section 16 of the Act and who are not expected to be "covered employees" of the Company or its Subsidiaries within the meaning of Section 162(m) of the Code.

Section 4. Eligibility. Directors, officers, employees and consultants of the Company or its Subsidiaries who, in the opinion of the Plan Administrator, are primarily responsible for the continued growth and development and future financial success of the business shall be eligible to participate in the Plan.

Section 5. Shares Subject to the Plan. The number of shares of Stock which may be issued pursuant to the Plan shall be 800,000 shares, subject to adjustment as provided in Section 14. The shares of Stock underlying any Awards which are forfeited, canceled, reacquired by the Company, satisfied without the issuance of Stock or otherwise terminated (other than by exercise) shall be added back to the number of shares of Stock available for issuance under the Plan. To the extent that an SAR is granted in conjunction with an Option, the shares covered by such SAR and Option shall be counted only once. Stock to be issued under the Plan may be either authorized and unissued shares or shares held in treasury by the Company.

Stock Options with respect to no more than 250,000 shares of Stock may be granted to any one individual participant during any one calendar year period and Stock Appreciation Rights with respect to no more than 250,000 shares of Stock may be granted to any one individual participant during any one calendar year period. In any one calendar year during a particular Performance Period, as hereinafter defined, the maximum amount which may be earned by any individual participant under Performance Share Awards granted under the Plan for that calendar year of the Performance Period shall be limited to 250,000 shares of Stock. In the case of multi-year Performance Periods, the number of shares which are earned in any one calendar year of the Performance Period is the number of shares paid for the Performance Period divided by the number of calendar years in the period. In applying this limit, the number of shares of Stock earned by a Participant shall be measured as of the close of the applicable calendar year which ends the Performance Period, regardless of the fact that certification by the Plan Administrator and actual payment to the Participant may occur in a subsequent calendar year or years. The limitations in this paragraph shall be interpreted and applied in a manner consistent with Section 162(m) of the Code.

Section 6. Stock Options. Options granted pursuant to the Plan may be either Incentive Stock Options or Non-Qualified Stock Options. Incentive Stock Options and Non-Qualified Stock Options shall be granted separately hereunder and may not be granted in tandem. The Plan Administrator shall determine whether, and to what extent, Options shall be granted under the Plan and whether such Options granted shall be Incentive Stock Options or Non-Qualified Stock Options; provided, however, that: (a) Incentive Stock Options may be granted only to employees of the Company or any Subsidiary that is a "subsidiary corporation" within the meaning of Section 424(f) of the Code; and (b) no Incentive Stock Option may be granted following the tenth anniversary of the Effective Date. The provisions of the Plan and any Stock

Option agreement pursuant to which Incentive Stock Options shall be issued shall be construed in a manner consistent with Section 422 of the Code (or any successor provision) and rules and regulations promulgated thereunder.

Section 7. Stock Appreciation Rights. The Plan Administrator may, from time to time, subject to the provisions of the Plan, grant SARs to eligible participants. Such SARs may be granted (i) alone, or (ii) simultaneously with the grant of an Option (either an Incentive Stock Option or Non-Qualified Stock Option) and in conjunction therewith or in the alternative thereto.

- (a) An SAR shall entitle the holder upon exercise thereof to receive from the Company, upon a written request filed with the Secretary of the Company at its principal offices (the "Request"), (i) a number of shares of Stock, (ii) an amount of cash, or (iii) any combination of shares of Stock and cash, as specified in the Request (but subject to the approval of the Plan Administrator in its sole discretion, at any time up to and including the time of payment, as to the making of any cash payment), having an aggregate Fair Market Value equal to the product of (i) the excess of the Fair Market Value, on the day of such Request, of one share of Stock over the exercise price per share specified in such SAR or its related Option, multiplied by (ii) the number of shares of Stock for which such SAR shall be exercised.
- (b) The exercise price of an SAR granted alone shall be determined by the Plan Administrator, but may not be less than the Fair Market Value of the underlying Stock on the date of grant. An SAR granted simultaneously with the grant of an Option and in conjunction therewith or in the alternative thereto shall have the same exercise price as the related Option, shall be transferable only upon the same terms and conditions as the related Option, and shall be exercisable only to the same extent as the related Option; provided, however, that an SAR, by its terms, shall be exercisable only when the Fair Market Value of the Stock subject to the SAR and related Option exceeds the exercise price thereof.
- (c) Upon exercise of an SAR granted simultaneously with an Option and in the alternative thereto, the number of shares of Stock for which the related Option shall be exercisable shall be reduced by the number of shares of Stock for which the SAR shall have been exercised. The number of shares of Stock for which an SAR shall be exercisable shall be reduced upon any exercise of a related Option by the number of shares of Stock for which such Option shall have been exercised.
- (d) Any SAR shall be exercisable upon such additional terms and conditions as may be prescribed by the Plan Administrator.

Section 8. Terms of Options and SARs. Each Option or SAR granted under the Plan shall be evidenced by an agreement between the Company and the person to whom such Option or SAR is granted and shall be subject to the following terms and conditions:

- (a) Subject to adjustment as provided in Section 14 of this Plan, the price at which each share covered by an Option may be purchased shall not be less than the Fair Market Value of the underlying Stock at the time the Option is granted. If an optionee owns (or is deemed to own under applicable provisions of the Code and rules and regulations promulgated thereunder) more than ten percent (10%) of the combined voting power of all classes of the stock of the Company and an Option granted to such optionee is intended to qualify as an Incentive Stock Option, the Option price shall be no less than 110% of the Fair Market Value of the Stock covered by the Option on the date the Option is granted. The purchase price of any Option may not be reduced after grant, whether through amendment, cancellation, replacement or otherwise.
- (b) The aggregate Fair Market Value of shares of Stock with respect to which Incentive Stock Options are first exercisable by the optionee in any calendar year (under all plans of the Company) shall not exceed the limitations, if any, imposed by Section 422(d) of the Code (or any successor provision), except as otherwise determined by the Plan Administrator in its discretion. If any Option designated as an Incentive Stock Option, either alone or in conjunction with any other Option or Options, exceeds the foregoing limitation, the portion of such Option in excess of such limitation shall automatically be reclassified (in whole share increments and without fractional share portions) as a Non-Qualified Stock Option, with later granted Options being so reclassified first.
- (c) Neither an Option nor an SAR shall be transferable by the participant otherwise than by will or by the laws of descent and distribution or pursuant to a domestic relations order. After the death of the participant, the Option or SAR may be transferred to the Company upon such terms and conditions, if any, as the Plan Administrator and the personal representative or other person entitled to exercise the Option or SAR may agree within the period specified in subsection 8(d)(iii) hereof. All Options and SARs shall be exercisable during the lifetime of the participant only by the participant.
- (d) An Option or SAR may be exercised in whole at any time, or in part from time to time, within such period or periods (not to exceed ten years from the granting of the Option in the case of an Incentive Stock Option) as may be determined by the Plan Administrator and set forth in the agreement (such period or periods being hereinafter referred to as the "Option Period"), provided that, unless the agreement provides otherwise:
 - (i) If a participant who is an employee of the Company shall cease to be employed by the Company, all Options and SARs to which the employee is then entitled to exercise may be exercised only within three months after the termination of employment and within the Option Period or, if such termination was due to disability or retirement (as hereinafter defined), within one year after termination of employment and within the Option Period. Notwithstanding the foregoing, in the event that any termination of employment shall be for Cause (as defined herein) or the participant

becomes an officer or director of, a consultant to or employed by a Competing Business (as defined herein), during the Option Period, then any and all Options and SARs held by such participant shall forthwith terminate. For purposes of the Plan, retirement shall mean the termination of employment with the Company, other than for Cause, at any time after the participant's attainment of age 65, and a participant's "Disability" shall be determined within the meaning of Section 422(c)(6) of the Code.

For purposes of this Plan, the term "Cause" shall mean (a) with respect to an individual who is party to a written agreement with the Company which contains a definition of "cause" or "for cause" or words of similar import for purposes of termination of employment thereunder by the Company, "cause" or "for cause" as defined in such agreement; (b) in all other cases (i) the willful commission by an employee of a criminal or other act that causes substantial economic damage to the Company or substantial injury to the business reputation of the Company; (ii) the commission of an act of fraud in the performance of such person's duties to or on behalf of the Company; or (iii) the continuing willful failure of a person to perform the duties of such person to the Company (other than a failure to perform duties resulting from such person's incapacity due to illness) after written notice thereof (specifying the particulars thereof in reasonable detail) and a reasonable opportunity to cure such failure are given to the person by the Board of Directors of the Company or the Plan Administrator. For purposes of the Plan, no act, or failure to act, on the part of any person shall be considered "willful" unless done or omitted to be done by the person other than in good faith and without reasonable belief that the person's action or omission was in the best interest of the Company.

For purposes of this Plan, the term "Competing Business" shall mean: any person, corporation or other entity engaged in the business of (a) information technology staffing and consulting services or (b) selling or attempting to sell any product or service which is the same as or similar to products or services sold by the Company within the last year prior to termination of such person's employment, consultant relationship or directorship, as the case may be, hereunder.

- (ii) If a participant who is a director of the Company shall cease to serve as a director of the Company, any Options or SARs then exercisable by such director may be exercised only within three months after the cessation of service and within the Option Period unless such cessation was due to Disability, in which case such optionee may exercise such Option or SAR within one year after cessation of service and within the Option Period. Notwithstanding the foregoing, if any cessation of service as a director was the result of removal for Cause or the participant becomes an officer or director of, a consultant to or employed by a Competing Business during the Option Period, any Options and SARs held by such participant shall forthwith terminate;

- (iii) If the participant shall die during the Option Period, any Options or SARs then exercisable may be exercised only within one year after the participant's death and within the Option Period and only by the participant's personal representative or persons entitled thereto under the participant's will or the laws of descent and distribution;
 - (iv) The Option or SAR may not be exercised for more shares (subject to adjustment as provided in Section 14) after the termination of the participant's employment, cessation of service as a director or the participant's death, as the case may be, than the participant was entitled to purchase thereunder at the time of the termination of the participant's employment or the participant's death; and
 - (v) If a participant owns (or is deemed to own under applicable provisions of the Code and regulations promulgated thereunder) more than 10% of the combined voting power of all classes of stock of the Company (or any parent or subsidiary corporation of the Company) and an Option granted to such participant is intended to qualify as an Incentive Stock Option, the Option by its terms may not be exercisable after the expiration of five years from the date such Option is granted.
- (e) The Option exercise price of each share purchased pursuant to an Option shall be paid in full at the time of each exercise (the "Payment Date") of the Option (i) in cash; (ii) by delivering to the Company a notice of exercise with an irrevocable direction to a broker-dealer registered under the Act to sell a sufficient portion of the shares and deliver the sale proceeds directly to the Company to pay the exercise price; (iii) in the discretion of the Plan Administrator, through the delivery or certification to the Company of previously-owned shares of Stock having an aggregate Fair Market Value equal to the Option exercise price of the shares being purchased pursuant to the exercise of the Option; (iv) in the discretion of the Plan Administrator, through an election to have shares of Stock otherwise issuable to the optionee withheld to pay the exercise price of such Option; or (v) in the discretion of the Plan Administrator, through any combination of the payment procedures set forth in subsections (i)-(iv) of this Section 8(e). Notwithstanding any procedure of the broker or other agent-sponsored exercise or financing program, if the Option price is paid in cash, the exercise of the Option shall not be deemed to occur and no shares of Stock will be issued until the Company has received full payment in cash (including check, bank draft or money order) for the Option price from the broker or other agent.
- (f) The Plan Administrator, in its discretion, may authorize "stock retention Options" which provide, upon the exercise of an Option previously granted under this Plan (a "prior Option"), using previously owned shares, for the automatic issuance of a new Option under this Plan with an exercise price equal to the current Fair Market

Value and for up to the number of shares equal to the number of previously-owned shares delivered in payment of the exercise price of the prior Option. Such stock retention Option shall have the same Option Period as the prior Option.

- (g) Nothing contained in the Plan nor in any Award agreement shall confer upon any participant any right with respect to the continuance of employment by the Company nor interfere in any way with the right of the Company to terminate his employment or change his compensation at any time.
- (h) The Plan Administrator may include such other terms and conditions not inconsistent with the foregoing as the Plan Administrator shall approve. Without limiting the generality of the foregoing sentence, the Plan Administrator shall be authorized to determine that Options or SARs shall be exercisable in one or more installments during the term of the Option, subject to the attainment of performance goals and objectives and the right to exercise may be cumulative as determined by the Plan Administrator.
- (i) If a grantee of an Option or SAR engages in the operation or management of a business (whether as owner, partner, officer, director, employee or otherwise and whether during or after termination of employment or service as an Independent Director) which is in competition with the Company or any of its Subsidiaries, the Plan Administrator may immediately terminate all outstanding Options and SARs of the participant.

Section 9. Independent Director Options. The Option exercise price for Options granted to Independent Directors under the Plan will be equal to the Fair Market Value of the Stock on the date of grant. Options granted to Independent Directors will expire ten years after grant, subject to earlier termination if the optionee ceases to serve as a director.

Section 10. Restricted Stock Awards.

- (a) The Plan Administrator may grant Restricted Stock Awards to any officer, employee or consultant of the Company and its Subsidiaries. A Restricted Stock Award entitles the recipient to acquire shares of Stock subject to such restrictions and conditions as the Plan Administrator may determine at the time of grant ("Restricted Stock"). Conditions may be based on continuing employment (or other business relationship) and/or achievement of pre-established performance goals and objectives.
- (b) A participant holding unvested Restricted Stock shall not have any of the rights of a shareholder with respect to such unvested Restricted Stock, including, but not limited to the right to vote and receive dividends with respect thereto, until such Stock vests in accordance with the terms of the Restricted Stock Award under which such Stock was granted. The Plan Administrator may, in its sole discretion, decide to issue stock certificates evidencing the Restricted Stock at the time of grant, after the time of grant, or at the time when the restrictions lapse.

- (c) The Plan Administrator at the time of grant shall specify the date or dates and/or the attainment of pre-established performance goals, objectives and other conditions on which Restricted Stock shall become vested, subject to such further rights of the Company or its assigns as may be specified in the instrument evidencing the Restricted Stock Award.
- (d) Unvested Restricted Stock may not be sold, assigned, transferred, pledged or otherwise encumbered or disposed of except as specifically provided herein or in the written instrument evidencing the Restricted Stock Award.
- (e) If an awardee of Restricted Stock engages in the operation or management of a business (whether as owner, partner, officer, director, employee or otherwise and whether during or after termination of employment) which is in competition with the Company or any of its Subsidiaries, the Plan Administrator may immediately declare forfeited all shares of Restricted Stock held by the participant as to which the restrictions have not yet lapsed.

Section 11. Stock Awards. The Plan Administrator may, in its sole discretion, grant (or sell at a purchase price determined by the Plan Administrator) a Stock Award to any officer, employee or consultant of the Company or its Subsidiaries, pursuant to which such individual may receive shares of Stock free of any vesting restrictions (a "Stock Award") under the Plan. Stock Awards may be granted or sold as described in the preceding sentence in respect of past services or other valid consideration, or in lieu of any cash compensation due to such individual; provided, however, that any purchase rights may not be granted at less than the Fair Market Value of the underlying shares on the date of grant.

Section 12. Performance Share Awards. A Performance Share Award is an Award entitling the recipient to acquire shares of Stock upon the attainment of specified performance goals (the "Performance Goals"). The Plan Administrator may make Performance Share Awards independent of or in connection with the granting of any other Award under the Plan. Performance Share Awards may be granted under the Plan to any officer, employee or consultant of the Company or its Subsidiaries, including those who qualify for awards under other performance plans of the Company. The Plan Administrator, in its sole discretion, shall determine whether and to whom Performance Share Awards shall be made, the Performance Goals applicable under each such Award, the periods during which performance is to be measured (the "Performance Period"), and all other limitations and conditions applicable to the awarded Performance Shares.

- (a) *Terms of Performance Awards.* At the time a Performance Share Award is granted, the Plan Administrator shall cause to be set forth in the Award agreement or otherwise in writing (1) the Performance Goals applicable to the Award and the Performance Period during which the achievement of the Performance Goals shall be measured, (2) the amount which may be earned by the participant based on the achievement, or the level of achievement, of the Performance Goals or the formula by which such amount shall be determined and (3) such other terms and conditions applicable to the Award as the Plan Administrator may, in its discretion, determine to include therein. The terms so established by the Plan

Administrator shall be objective such that a third party having knowledge of the relevant facts could determine whether or not any Performance Goal has been achieved, or the extent of such achievement, and the amount, if any, which has been earned by the participant based on such performance. The Plan Administrator may retain the discretion to reduce (but not to increase) the amount of a Performance Share Award which will be earned based on the achievement of Performance Goals. When the Performance Goals are established, the Plan Administrator shall also specify the manner in which the level of achievement of such Performance Goals shall be calculated and the weighting assigned to such Performance Goals. The Plan Administrator may determine that unusual items or certain specified events or occurrences, including changes in accounting standards or tax laws and the effects of extraordinary items as defined by generally accepted accounting principles, shall be excluded from the calculation to the extent permitted in Section 162(m) of the Code.

- (b) *Performance Goals.* Performance Goals shall mean one or more preestablished, objective measures of performance during a specified Performance Period, selected by the Plan Administrator in its discretion. Performance Goals may be based upon one or more of the following objective performance measures and expressed in either, or a combination of, absolute or relative values: earnings per share, earnings per share growth, net income, net income growth, revenue growth, revenues, expenses, return on equity, return on total capital, return on assets, earnings (including EBITDA and EBIT), cash flow, operating cash flow, share price, economic value added, gross margin, operating income, market share or total shareholder return. Performance Goals based on such performance measures may be based either on the performance of the Company, a Subsidiary or Subsidiaries, any branch, department, business unit or other portion thereof under such measure for the Performance Period and/or upon a comparison of such performance with the performance of a peer group of corporations, prior Performance Periods or other measure selected or defined by the Plan Administrator at the time of making a Performance Share Award. The Plan Administrator may in its discretion also determine to use other objective performance measures as Performance Goals and/or other terms and conditions even if such Performance Share Award would not qualify under Section 162(m) of the Code, provided that the Plan Administrator identifies the Performance Share Award as non-qualifying at the time of Award.
- (c) *Plan Administrator Certification.* Following completion of the applicable Performance Period, and prior to any payment of a Performance Share Award to the participant, the Plan Administrator shall determine in accordance with the terms of the Performance Share Award and shall certify in writing whether the applicable Performance Goal or Goals were achieved, or the level of such achievement, and the amount, if any, earned by the participant based upon such performance. For this purpose, approved minutes of the meeting of the Plan Administrator at which certification is made shall be sufficient to satisfy the requirement of a written certification. Performance Share Awards are not intended to provide for the deferral of compensation, such that payment of

Performance Share Awards shall be paid within two and one-half months following the end of the calendar year in which the Performance Period ends or such other time period if and to the extent as may be required to avoid characterization of such Awards as deferred compensation.

Section 13. Tax Withholding.

- (a) To the extent required by applicable Federal, state, local or foreign law, the participant or his successor shall make arrangements satisfactory to the Company, in its discretion, for the satisfaction of any withholding tax obligations that arise in connection with an Award. The Company shall not be required to issue any shares of Stock or make any cash or other payment under the Plan until such obligations are satisfied. If a participant makes a disposition of shares acquired upon the exercise of an Incentive Stock Option within either two years after the Option was granted or one year after its exercise by the participant, the participant shall promptly notify the Company and the Company shall have the right to require the participant to pay to the Company an amount sufficient to satisfy federal, state and local tax withholding requirements. The Company is authorized to withhold from any Award granted or any payment due under the Plan, including from a distribution of shares of Stock, amounts of withholding taxes due with respect to an Award, its exercise or any payment thereunder, and to take such other action as the Plan Administrator may deem necessary or advisable to enable the Company and participants to satisfy obligations for the payment of such taxes. This authority shall include authority to withhold or receive shares of Stock, Awards or other property and to make cash payments in respect thereof in satisfaction of such tax obligations.
- (b) A participant who is obligated to pay the Company an amount required to be withheld under applicable tax withholding requirements may pay such amount (i) in cash; (ii) in the discretion of the Plan Administrator, through the delivery to the Company of previously-owned shares of Stock having an aggregate Fair Market Value on the date on which the amount of tax to be withheld is determined which does not exceed the amount of tax required to be withheld (based on the statutory minimum withholding rates for federal and state tax purposes, including payroll taxes), provided that the previously owned shares delivered in satisfaction of the withholding obligations must have been held by the participant for at least six (6) months; or (iii) in the discretion of the Plan Administrator, through a combination of the procedures set forth in subsections (i) and (ii) of this Section 13(b).
- (c) A participant who is obligated to pay to the Company an amount required to be withheld under applicable tax withholding requirements in connection with either the exercise of a Non-Qualified Stock Option, or the receipt of a Restricted Stock Award, Stock Award or Performance Share Award under the Plan may, in the discretion of the Plan Administrator, elect to satisfy this withholding obligation, in whole or in part, by requesting that the Company withhold shares of stock otherwise issuable to the participant having a Fair Market Value on the date on which the amount of tax to be withheld is determined which does not exceed the

amount of tax required to be withheld (based on the statutory minimum withholding rates for federal and state tax purposes, including payroll taxes); provided, however, that shares may be withheld by the Company only if such withheld shares have vested. Any fractional amount shall be paid to the Company by the participant in cash or shall be withheld from the participant's next regular paycheck.

- (d) An election by a participant to have shares of stock withheld to satisfy federal, state and local tax withholding requirements pursuant to Section 13(c) must be in writing and delivered to the Company prior to the date on which the amount of tax to be withheld is determined.

Section 14. Adjustment of Number and Price of Shares.

Any other provision of the Plan notwithstanding:

- (a) If, through, or as a result of, any reorganization, recapitalization, reclassification, stock dividend, stock split, reverse stock split or other similar transaction, the outstanding shares of Stock are increased or decreased or are exchanged for a different number or kind of shares or other securities of the Company, or additional shares or new or different shares or other securities of the Company or other non-cash assets are distributed with respect to such shares of Stock or other securities, the Plan Administrator shall make an appropriate or proportionate adjustment in (i) the number of Stock Options, Stock Appreciation Rights and Performance Share Awards that can be granted to any one individual participant, (ii) the number and kind of shares or other securities subject to any then outstanding Awards under the Plan, (iii) the price for each share subject to any then outstanding Stock Options, Stock Appreciation Rights and other purchase rights under the Plan, without changing the aggregate exercise price (i.e., the exercise price multiplied by the number of shares) as to which such Stock Options remain exercisable, and (iv) the number of shares which may be issued under the Plan but are not then subject to Awards. The adjustment by the Plan Administrator shall be final, binding and conclusive.
- (b) If the outstanding shares of the Stock shall be changed in value by reason of any spin-off, split-off or split-up, or dividend in partial liquidation, dividend in property other than cash, or extraordinary distribution to shareholders of the Stock, (i) the Plan Administrator shall make any adjustments to any then outstanding Stock Option, Stock Appreciation Right, Restricted Stock Award, Performance Share Award or other stock Award which it determines are equitably required to prevent dilution or enlargement of the rights of participants which would otherwise result from any such transaction, and (ii) unless otherwise determined by the Plan Administrator in its discretion, any stock, securities, cash or other property distributed with respect to any shares of Restricted Stock held in escrow or for which any shares of Restricted Stock held in escrow shall be exchanged in any such transaction shall also be held by the Company in escrow and shall be subject to the same restrictions as are applicable to the shares of Restricted Stock in respect of which such stock, securities, cash or other property was distributed or exchanged.

- (c) No adjustment or substitution provided for in this Section 14 shall require the Company to issue or to sell a fractional share under any Award agreement and the total adjustment or substitution with respect to each Award agreement shall be limited accordingly.

Section 15. Definition of Change of Control. For purposes of this Plan, “Change of Control” shall mean the occurrence of any of the following events:

- (a) The acquisition, other than from the Company, by any individual, entity or group (within the meaning of Section 13(d)(3) or 14(d)(2) of the Act) (a “Person”) (other than the Company, a Subsidiary or any of their respective benefit plans or affiliates within the meaning of Rule 144 under the Securities Act of 1933, as amended) of beneficial ownership (within the meaning of Rule 13d-3 promulgated under the Act) of 30% or more of either (i) the then outstanding shares of Stock (the “Outstanding Stock”) or (ii) the combined voting power of the then outstanding voting securities of the Company entitled to vote generally in the election of directors (the “Company Voting Securities”); or
- (b) Individuals who, as of the Effective Date, constitute the Board (the “Incumbent Board”) cease for any reason to constitute at least a majority of the Board, provided that any individual becoming a director subsequent to the Effective Date whose election or nomination for election by the Company’s stockholders was approved by a vote of at least a majority of the directors then comprising the Incumbent Board shall be considered as though such individual were a member of the Incumbent Board, but excluding, for this purpose, any such individual whose initial assumption of office is in connection with an actual or threatened election contest relating to the election of the Directors of the Company (as such terms are used in Rule 14a-11 of Regulation 14A promulgated under the Act); or
- (c) Approval by the stockholders of the Company of a reorganization, merger or consolidation or similar form of corporate transaction, involving the Company or any of its Subsidiaries (a “Business Combination”), in each case, with respect to which all or substantially all of the individuals and entities who were the respective beneficial owners of the Outstanding Stock and Company Voting Securities immediately prior to such Business Combination do not, immediately following such Business Combination, beneficially own, directly or indirectly, more than 50% of, respectively, the then outstanding shares of common stock and the combined voting power of the then outstanding voting securities entitled to vote generally in the election of directors, as the case may be, of the corporation resulting from such Business Combination in substantially the same proportion as their ownership immediately prior to such Business Combination of the Outstanding Stock and Company Voting Securities, as the case may be; or

- (d) (A) Approval by the stockholders of the Company of a complete liquidation or dissolution of the Company or (B) sale or other disposition of all or substantially all of the assets of the Company other than to a corporation with respect to which, following such sale or disposition, more than 50% of, respectively, the then outstanding shares of common stock and the combined voting power of the then outstanding voting securities entitled to vote generally in the election of directors is then owned beneficially, directly or indirectly, by all or substantially all of the individuals and entities who were the beneficial owners, respectively, of the Outstanding Stock and Company Voting Securities immediately prior to such sale or disposition in substantially the same proportion as their ownership of the Outstanding Stock and Company Voting Securities, as the case may be, immediately prior to such sale or disposition.

Section 16. Consequences of a Change of Control.

- (a) Upon a Change of Control, (i) each outstanding Option, SAR and Performance Share Award shall be assumed by the Acquiring Company (as defined below) or parent thereof or replaced with a comparable option or right to purchase or to be awarded shares of the capital stock, or equity equivalent instrument, of the Acquiring Company or parent thereof, or other comparable rights (such assumed and comparable options and rights, together, the "Replacement Options"), and (ii) each share of Restricted Stock shall be converted to a comparable restricted grant of capital stock, or equity equivalent instrument, of the Acquiring Corporation or parent thereof or other comparable restricted property (such assumed and comparable, restricted grants, together, the "Replacement Restricted Stock"); provided, however, that if the Acquiring Corporation or parent thereof does not agree to grant Replacement Options and Replacement Restricted Stock, then all outstanding Options and SARs which have been granted under the Plan and which are not exercisable as of the effective date of the Change of Control shall automatically accelerate and become exercisable immediately prior to the effective date of the Change of Control, and the Performance Period with respect to all Performance Share Awards shall end on the day prior to the effective date of the Change of Control and become payable to the extent the Performance Goals were achieved, and all restrictions and conditions on any Restricted Stock or other stock Award shall lapse upon the effective date of the Change of Control. The term "Acquiring Corporation" means the surviving, continuing, successor or purchasing corporation, as the case may be. The Board may determine, in its discretion, (but shall not be obligated to do so) that in lieu of the issuance of Replacement Options, all holders of outstanding Options and SARs which are exercisable immediately prior to a Change of Control (including those that become exercisable under this Section 16(a)) will be required to surrender them in exchange for a payment by the Company, in cash or Stock as determined by the Board, of an amount equal to the amount (if any) by which the per share value of Stock subject to unexercised Options or SARs (determined by the Board in good faith, based on the applicable price in the transaction giving rise to the Change of Control, and such other considerations as the Board deems appropriate) exceeds the exercise price of those Options or SARs (where Options and SARs are issued

in tandem, such payment to be made only with respect to a single underlying share of Stock upon surrender of each tandem pair of Options and SARs), with such payment to take place as of the date of the Change of Control or such other date as the Board may prescribe.

- (b) Any Options, SARs or Performance Share Awards that are not assumed or replaced by Replacement Options, exercised or cashed out prior to or concurrent with a Change of Control will terminate effective upon the Change of Control or at such other time as the Board deems appropriate.

Section 17. Amendment and Discontinuance. The Board of Directors may alter, amend, suspend or discontinue the Plan, provided that no such action shall deprive any person without such person's consent of any rights theretofore granted pursuant hereto; provided further that no amendment of the Plan shall be made without shareholder approval (1) if the effect of the amendment is (a) to make any changes in the class of employees eligible to receive Incentive Stock Options under the Plan, (b) to increase the number of shares with respect to which Incentive Stock Options may be granted under the Plan or (2) if shareholder approval of the amendment is at the time required (i) by the rules of any stock exchange on which the Stock may then be listed or (ii) for Options, SARs and Performance Share Awards granted under the Plan to qualify as "performance based compensation" as then defined in the regulations under Section 162(m) of the Code.

Section 18. Compliance with Governmental Regulations. Notwithstanding any provision of the Plan or the terms of any agreement entered into pursuant to the Plan, the Company shall not be required to issue any shares hereunder prior to registration of the shares subject to the Plan under the Securities Act of 1933 or the Act, if such registration shall be necessary, or before compliance by the Company or any participant with any other provisions of either of those acts or of regulations or rulings of the Securities and Exchange Commission thereunder, or before compliance with other federal and state laws and regulations and rulings thereunder, including the rules of any applicable exchange or of the American Stock Exchange. The Company shall use its best efforts to effect such registrations and to comply with such laws, regulations and rulings forthwith upon advice by its counsel that any such registration or compliance is necessary.

Section 19. Compliance with Section 16. With respect to persons subject to Section 16 of the Act by reason of their service with the Company or its Subsidiaries, transactions under this Plan are intended to comply with all applicable conditions of Rule 16b-3 (or any successor rule) and shall be construed to the fullest extent possible in a manner consistent with this intent.

To the extent that any Award fails to so comply, it shall be deemed to be modified to the extent permitted by law and to the extent deemed advisable by the Plan Administrator in order to comply with Rule 16b-3.

Section 20. Participation by Foreign Nationals. The Plan Administrator may, in order to fulfill the purposes of the Plan and without amending the Plan, determine the terms and conditions applicable to Awards to foreign nationals or United States citizens employed abroad in a manner otherwise inconsistent with the Plan if it deems such terms and conditions necessary in order to recognize differences in local law or regulations, tax policies or customs.

Section 21. Termination of Plan. The Plan shall terminate on _____, 2018, and no Awards may be granted after _____, 2018, subject to earlier termination by the Board. Termination of the Plan shall not affect previous Awards under the Plan. Absent additional shareholder approval, no Performance Share Awards intended to qualify as “performance-based compensation” under Section 162(m) of the Code may be granted under the Plan subsequent to the Company’s annual meeting of stockholders in 2013.



**Mastech Holdings, Inc. Completes Spin-Off from iGATE, Announces
Guidance for Fiscal Year 2008**

PITTSBURGH PA- September 30, 2008- Mastech Holdings, Inc. (AMEX: MHH) ("Mastech"), a national provider of Information Technology consulting services, is pleased to announce the completion of its spin-off from parent company iGATE Corporation effective October 1, 2008 (NASDAQ:IGTE) ("iGATE").

For over twenty years, Mastech has been a leading I.T. Services provider specializing in emerging technologies such as Enterprise Resource Planning (ERP) and Business Intelligence/Data Warehousing (BI/DW), and more recently Recruitment Process Outsourcing (RPO). Since 2000, Mastech has functioned as iGATE Corporation's Professional Services business segment. The spin-off transaction positions Mastech to capitalize on future growth opportunities. Mastech will remain headquartered in Pittsburgh, PA, and will continue to be led by its existing management team.

Commenting on the spin-off transaction, Steve Shangold, CEO stated, "We are excited about Mastech's prospects as an independent company and our mission of creating long-term value for its shareholders. While current economic conditions will continue to present challenges for the industry during the balance of 2008, we believe that our company is well-positioned to take advantage of favorable long-term trends in the markets that we serve, through our talented professionals, unique global recruitment engine and strong heritage as an industry leader. For fiscal year 2008, we expect revenues in the range of \$93 million to \$95 million and operating profit of \$3.5 million to \$4.0 million. The Company will be debt-free at the transaction date and, we believe, will have adequate cash balances to support its existing working capital needs."

"Operating as an independent company will provide Mastech greater financial and operational flexibility, and will allow it to aggressively take advantage of market opportunities", stated the company's Co-Chairmen, Sunil Wadhvani and Ashok Trivedi.

About Mastech Holdings, Inc.: *Leveraging the power of 20 years I.T. experience, Mastech (AMEX: MHH) provides Information Technology services in the disciplines which drive today's business operations. Clients turn to Mastech for comprehensive I.T. services including: I.T. Consulting; OneSource^(tm) Co-Managed projects and supplemental I.T. resources. Mastech's niche focus includes Business Intelligence/Data Warehousing; Enterprise Resource Planning (ERP); Service Oriented Architecture (SOA); Web Development and I.T. Project Management. Mastech also provides Recruitment Process Outsourcing (RPO) services and Brokerage Operations Staffing services through its RPOworldwide and Global Financial Services subsidiaries. Mastech is a certified minority-owned business enterprise. More information about Mastech can be found at Mastech's website: www.mastech.com.*

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**Mastech Holdings, Inc. Completes Spin-Off from iGATE, Announces
Guidance for Fiscal Year 2008 (Cont.)**

Forward-Looking Statements

Some of the statements contained in this news release that are not historical facts are forward-looking statements. These forward-looking statements include the company's financial, growth and liquidity projections as well as statements concerning the company's plans, strategies, intentions and beliefs concerning business cash flows, costs and the markets in which it operates. Without limiting the foregoing, the words "believes," "anticipates," "plans," "expects" and similar expressions are intended to identify certain forward-looking statements. These statements are based on information currently available to the company and it assumes no obligation to update the forward statements as circumstances change. There are risks and uncertainties that could cause actual events to differ materially from the forward-looking statements. These risks include, but are not limited to, the company's ability to predict its financial performance, the level of market demand for its services, the highly-competitive market for the types of services offered by the company, the impact of competitive factors on profit margins, market conditions that could cause the company's customers to reduce their spending for its services, the company's ability to create, acquire and build new businesses and to grow existing businesses, attract and retain qualified personnel, and other risks that are described in more detail under the heading "Risk Factors" in the Company's Form 10 filing with the Securities and Exchange Commission.

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For more information or a sample copy, contact:

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