

HI-TECH SYSTEMS, INC.

November__, 2008

Mr. John Doe
President and CEO
ACME Solutions Corporation
One Acme Place,
Boston, MA 02109

Re: Acquisition of ACME Solutions by HI-TECH Systems, Inc.

Dear John:

This letter reflects our mutual intention that HI-TECH Systems, Inc., a Delaware corporation (“HI-TECH”), will purchase substantially all of the assets of ACME Solutions Corporation (“ACME Solutions”) for a price that shall not be less than \$40,000,000 and which, depending on other factors subject to negotiation, including without limitation an earn-out formula, could reach \$100 million. The consideration shall be in cash and shares of common stock of HI-TECH. The anticipated terms of the proposed transaction are as follows:

1. Due Diligence. HI-TECH shall have 30 (thirty) days from the date of the execution of this letter by ACME Solutions to conclude its review concerning such due diligence matters as it shall require (including, without limitation, the accuracy of the financial statements and their conformity to generally accepted accounting principles consistently applied, and all other legal, technical, business and market due diligence issues). ACME Solutions and its officers, directors, shareholders and employees shall cooperate with and shall provide to HI-TECH and to HI-TECH’s attorneys, accountants, lenders, representatives, and agents full access to all books, records, corporate documents, financial records and statements, tax returns, contracts and agreements, and any other records or documentation reasonably required for conduct of due diligence. At the end this period, HI-TECH shall not be obligated to close the transactions described

herein unless it is satisfied with the results of its due diligence investigation. In the event that HI-TECH elects to proceed, it shall deposit in escrow \$50,000 with a financial institution reasonably acceptable to ACME Solutions.

2. Assumption of Liabilities. No liabilities will be assumed other than (i) trade payables not to exceed the current accounts receivable, and (ii) such other liabilities as may be specifically identified by ACME Solutions and accepted by HI-TECH in its sole discretion. ACME Solutions shall be responsible for liabilities arising from any projects of ACME Solutions completed at the time of closing. Provision satisfactory to HI-TECH shall be made with respect to any accounting for or liability arising from ongoing projects of ACME Solutions which have not been completed at the time of closing and projects for which ACME Solutions has received payment but not completed the services connected therewith.
3. Title. ACME Solutions shall deliver good and marketable title to all assets to be purchased, free and clear of all liens and encumbrances.
4. Continued Employment HI-TECH intends to form a new subsidiary (Newco) to acquire the assets of ACME Solutions. During the due diligence period, HI-TECH shall negotiate the terms of employment agreements with Messrs. Mo, Curley and Shep (the “Key Employees”) pursuant to which they shall be employed as officers of Newco, holding offices that correspond to their current positions with ACME Solutions. The employment agreements shall contain non-compete clauses, so that HI-TECH’s investment in ACME Solutions may not be jeopardized by subsequent competitive activity of any of the Key Employees.
5. Closing Adjustments. ACME Solutions shall pay any transfer tax applicable to the transfer of the assets. Further adjustments will be pursuant to Section 2 of this Letter.
6. Negotiation of Earn-Out Formula. In the case that HI-TECH is satisfied with its due diligence, the parties shall, during the next two week period (if they have not already done so), use diligent efforts to agree upon a business plan for Newco and a formula for the subsequent payments to be made for the assets of ACME

Solutions (the “Earn-Out”) based on achievement on the goals set forth in the business plan.

7. Procedure After Completion of Due Diligence and Negotiation of the Structure of Transaction. Assuming that the parties have agreed upon (i) the Newco business plan, (ii) the employment agreements for the Key Employees and (iii) the Earn-Out Formula, and assuming further that the negotiations have not otherwise terminated, HI-TECH shall prepare a purchase and sale agreement for ACME Solutions’ review within two weeks of the date of a satisfactory completion of its due diligence and the above-described negotiation regarding the pricing and structure of the transaction. HI-TECH and ACME Solutions shall use their best efforts to conclude the subsequent negotiation and execution of the purchase and sale agreement within thirty (30) days of the preparation of such purchase and sale agreement.
8. Representations and Warranties. ACME Solutions shall provide, in any purchase and sale agreement or as exhibits thereto, financial statements for 2005, 2006 and 2007; internal financial statements for the first ten months of 2008; and customary representations concerning title to assets, absence of litigation, etc.
9. Conditions Precedent. The obligations of HI-TECH under any purchase and sale agreement shall be contingent upon the following events: (i) the transactions contemplated herein shall have been approved by the board of directors of HI-TECH , which approval is to be granted or withheld in the sole discretion of HI-TECH ; (ii) ACME Solutions has entered into an agreement with Big Computer Company(“BCC”) which extends ACME Solutions’ Consulting Partner status for [four] years from the date of the expiration of the current agreement; (iii) the receipt of any necessary approvals of BCC or _____ - in order to transfer their existing relationships with ACME Solutions to Newco; (iv) the closing and funding of a preferred stock offering by HI-TECH in an amount not less than \$60,000,000 and (v) there has been no material adverse change to the business of ACME Solutions.

The foregoing provisions are hereafter referred to as the “Proposal.” The Proposal is merely a letter of intent. It is not a contract of sale or an offer to contract but merely a summary of the major provisions of a proposed

transaction, subject to further negotiation and refinement. No party will assert that the Proposal constitutes a legally binding document. No legal obligation relating to the matters discussed in the Proposal shall arise until the execution of a definitive agreement of purchase and sale (with customary representations and warranties) and related documents. The above notwithstanding, in consideration of each other's good faith effort to complete such agreements and intending to be legally bound, the parties hereby agree to the remaining provisions of this letter as follows:

10. No-Shop Clause. ACME Solutions shall not discuss, negotiate or complete any merger or acquisition of its stock, or any sale, lease, transfer, or conveyance of its assets or a substantial portion of its assets with or to any entity other than HI-TECH for sixty (60) days after the execution of this Letter of Intent by ACME Solutions, or such earlier date as negotiations are terminated; provided, however, that that the parties may negotiate in good faith an extension of ACME Solutions' obligations hereunder after the expiration of such sixty (60) day period.
11. Confidentiality. Unless and until this Letter of Intent is superseded by an agreement of sale, for a period of 5 years of from the date this letter is signed, each party (and such party's agents, employees, and affiliates) will: (a) preserve the confidentiality of, and will not disclose to any third party, (i) its discussions with the other party concerning the proposed purchase and sale being discussed; and (ii) the Confidential Information (as defined below) of the other party; (b) restrict disclosure of the Confidential Information to its own employees or agents to whom disclosure is reasonable necessary to conduct the discussion with the other party or its due diligence investigation; (c) advise such persons of the obligation of confidentiality hereunder with respect to such information; (d) limit the number of copies made of any document containing Confidential Information to those reasonable necessary within the party's organization; (e) use confidential Information only in the course of its discussion with the other party, and not otherwise appropriate the Confidential Information to its own use or to the use of any other person or entity; and (f) otherwise use substantially the same degree of care to maintain the confidentiality of the Confidential Information as such party uses with respect to its own similar confidential information.

Notwithstanding anything to the contrary herein, neither party shall have an obligation to preserve the confidentiality of any Confidential Information which: (a) becomes public knowledge through no fault of such party (or such party's agents, employees, or affiliates), as of the date on which it becomes public knowledge; or (b) information which was in the possession of such party prior to the discussions with the other party and which was not acquired or obtained in violation of any applicable confidentiality agreement; or (c) is ordered to be disclosed by a Court of competent jurisdiction, and is not subject to a confidentiality order or stipulation. Each party warrants to the other that the person signing this agreement on behalf of such party is duly authorized and empowered to do so, and that such person has the right and the authority to bind such party to this Agreement. As used herein, "Confidential Information" means all financial information, data, reports, business plans, market studies, interpretations, forecasts and records, containing or otherwise reflecting information concerning a party, or any affiliated entity which are not available to the general public and/or which one party provides to the other at any time, including but not limited to any information obtained by meetings with representatives or personnel of a party or its affiliated entities, together with analyses, compilations, studies, or other documents, in any form whatsoever, whether prepared by a party or others, which contain or otherwise reflect such information. Money damages would not be a sufficient remedy for any breach of the confidentiality provisions of this Letter of Intent, and each party will be entitled to specific performance and injunctive relief as remedies for any such breach. Such remedies are not, however, deemed to be the exclusive remedies hereunder and shall be in addition to all other remedies available at law or in equity to each party.

12. Expenses. Each party shall be responsible for its own attorneys' fees and other expenses associated with the transactions contemplated herein.
13. No Brokers. ACME shall be responsible for the fees of any broker incurred by ACME in connection with this transaction. Except as described in the preceding sentence, the parties represent, affirm, and warrant that neither has retained any finder,

broker, banker, or intermediary in connection with this affiliation transaction. Each party agrees to indemnify and hold the other harmless from any claim by a finder, broker, banker, or intermediary engaged by the indemnifying party.

14. Jurisdiction. This Letter will be governed by the laws of the Commonwealth of Massachusetts without reference to the conflict of law provisions thereof.
15. Expiration of the Term of this Letter. The proposal set out in this letter of intent shall expire at 5:00 p.m. on the fifth day after the date of this letter unless previously countersigned by an authorized officer of ACME Solutions and returned to HI-TECH by overnight express mail.
16. Termination of Negotiations. Any party hereto may terminate active negotiations under this letter upon 7 (seven) days written notice to the other party.

[The remainder of this page has been left blank intentionally]

Please acknowledge your agreement to this letter of intent and your intention to proceed with the negotiation of the terms of the transaction by signing and dating two original copies and returning one original copy to me in Winchester

Best Regards,

HI-TECH SYSTEMS, INC.

By: _____
Name: _____
Title: _____

AGREED AND ACCEPTED THIS ____ DAY OF November, 2008:

ACME Solutions Corporation

Name:
Title: