



10780 Parkridge Blvd.
Suite 400
Reston, VA 20191
571.382.1000
Fax 571.382.1002
www.tier.com

Sent by Federal Express

November 26, 2008

Renee Finelli
IT Manager
County of El Dorado
360 Fair Lane
Placerville, CA 95667

Re: Notice of Assignment

Dear Ms. Finelli:

This is to notify the County of El Dorado ("Client") of Tier Technologies, Inc.'s ("Tier") assignment of the agreements between Tier and Client, including: Agreement for Purchase of Financial Management System, Maintenance Services Agreement to Cogsdale Holdings, LTD ("Cogsdale") as of the Effective Date of December 1, 2008 pursuant to the terms of the "Agreement for Purchase and Sale of Assets" entered into by and among Tier and Cogsdale. Cogsdale shall comply with all the terms and conditions of the assigned Contracts.

If you have any questions relating to this Assignment please contact:

Keith Omsberg
General Counsel
Tier Technologies, Inc.
10780 Parkridge Blvd #400
Reston, VA 20191
571-382-1029

Duncan Shaw
Co-President
Cogsdale, Inc.
14 MacAleer Drive, Suite 5
Charlottetown, PE, Canada C1E 2A1
902-446-7036

Best Regards,

A handwritten signature in blue ink, appearing to read "W. Angle", is written over the printed name "Woodrow Angle".

Woodrow Angle
Vice President
Tier Technologies, Inc.
571-382-1096