

FROM KPMG CONSULTING-GENERAL COUNSEL

(FRI) 3. 22' 02 15:39/ST. 15:37/NO. 4863740552 P 12

**KPMG Consulting**1576 International Drive  
McLean, VA 22102-4028Tel : 703 747 3050  
Tel : 866 FOR KCM  
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**Notice of Assignment**

This is to notify County of El Dorado, California ("Client") of KPMG Consulting Inc.'s, including its subsidiaries and predecessors in interest (collectively, "KPMG Consulting"), intent to assign the Agreement for Purchase of Financial Management System and Maintenance Services Agreement ("Contracts") entered into with KPMG Consulting to Tier Technologies, Inc. ("Tier") as of the Effective Date of March 16, 2002 pursuant to the terms of the "Agreement for Purchase and Sale of the Assets" ("Agreement") being entered by and among KPMG Consulting and Tier. Tier agrees to assume all contract obligations in connection with the Contracts from and after the effective date of this Assignment. KPMG Consulting is hereby released from all contractual obligations arising from and after such date and Client shall look to Tier for any claims or demands arising from and after such date (and that do not relate to KPMG Consulting's activities under the Contracts prior to such date) in connection with the Contracts. This Assignment shall be contingent upon the Closing of the Agreement by and among Consulting and Tier.

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

Bertrand A. Barry  
KPMG Consulting, Inc.  
Legal Department  
1676 International Drive  
McLean, VA 22102  
703-747-5882

with a copy to:

Ms. Cali Buah  
Contracts Administrator  
Tier Technologies, Inc  
1350 Treat Boulevard  
Walnut Creek, CA 94596  
925-937-3950, Ext. 211

| SENDER: COMPLETE THIS SECTION  | COMPLETE THIS SECTION ON DELIVERY  |
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| <ul style="list-style-type: none"> <li>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</li> <li>■ Print your name and address on the reverse so that we can return the card to you.</li> <li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul> | <p>A. Signature <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) C. Date of Delivery</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes<br/>If YES, enter delivery address below: <input type="checkbox"/> No</p>   |
| <p>1. Article Addressed to:</p> <p>Gary Coverdale<br/>Senior Program Analyst<br/>El Dorado County, CIS Department<br/>360 Fair Lane<br/>Placerville, CA 95667</p>  | <p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail<br/> <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise<br/> <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p> |
| <p>2. Article Number<br/>(Transfer from service label)</p>   | <p>7003 1740 0003 6839 1969</p>  |
| <p>PS Form 3811, August 2001 Domestic Return Receipt 102585-01-M-050</p>   |  |