Subsidiaries	Subsidiaries	Subsidiaries	Country oi Incorporation
	Denextep Spain Digital, S.L		Spain
		Designit Colombia S A S	Colombia
		Designit Peru SAC	Peru
Cel lent GmbH	Frontworx Informations		Austria
	technologie GmbH		Austria
UPH Holdings Corp.			USA
	HealthPlan Services Insurance		USA
	Agency, Inc.		
	HealthPlan Services, Inc.		USA
Appirio, Inc.			USA
			Japan
			USA
	Appirio, K.K		Ireland
	'I opcoder, Inc.		Germany
	Appirio Ltd	Appirio GmbH	U.K.
	Appirio Singapore Pte Ltd	Apprio Ltd (UK)	Singapore