

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
Cellent GmbH	Frontworx Informations		Austria
	techno logie GmbH		Austria
HPH Holdings Corp.			USA
	HealthPlan Services Insurance		USA
	Agency', Inc.		
	HealthPlan Services, Inc.		
Appirio, Inc.	Appirio, K.K Topcoder, Inc. Appirio Ltd Appirio Singapore Pte Ltd	Appirio GmbH Apprio Ltd (UK)	USA
			Japan
			USA
			Ireland
			Germany
			U.K.
			Singapore