

TRADEMARK ASSIGNMENT

Electronic Version v1.1
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SUBMISSION TYPE:	NEW ASSIGNMENT		
NATURE OF CONVEYANCE:	ASSIGNS THE ENTIRE INTEREST AND THE GOODWILL		
CONVEYING PARTY DATA			
Name	Formerly	Execution Date	Entity Type
Smart and Associates, LLP		09/06/2006	LIMITED PARTNERSHIP: PENNSYLVANIA
RECEIVING PARTY DATA			
Name:	Smart Business Advisory and Consulting, LLC		
Street Address:	80 Lancaster Avenue		
City:	Devon		
State/Country:	PENNSYLVANIA		
Postal Code:	19333		
Entity Type:	LIMITED LIABILITY COMPANY: DELAWARE		
PROPERTY NUMBERS Total: 4			
Property Type	Number	Word Mark	
Serial Number:	78783688	SMART THE INTELLIGENT CHOICE.	
Serial Number:	78783694	SMART	
Serial Number:	78088404	SMART AND ASSOCIATES, LLP	
Serial Number:	78088394	SMART AND ASSOCIATES, LLP	
CORRESPONDENCE DATA			
Fax Number:	(215)701-2171		
	<i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i>		
Phone:	215-665-2771		
Email:	sschwartz@cozen.com		
Correspondent Name:	Scott Schwartz		
Address Line 1:	1900 Market Street		
Address Line 4:	Philadelphia, PENNSYLVANIA 19004		
ATTORNEY DOCKET NUMBER:	122235		
NAME OF SUBMITTER:	Scott B. Schwartz		

CH \$115.00 78783688

Signature:

/Scott B Schwartz/

Date:

09/06/2006

Total Attachments: 5

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TRADEMARK ASSIGNMENT

This ASSIGNMENT dated September 6, 2006 from Smart and Associates, LLP, a Pennsylvania limited liability partnership ("Assignor"), to and with Smart Business Advisory and Consulting, LLC, a Delaware limited liability company ("Assignee").

WITNESSETH:

WHEREAS, Assignor and Assignee have entered into a Contribution Agreement dated of even date herewith among Assignor and Assignee (the "Agreement") providing for the contribution of certain assets of Assignor to Assignee, in the manner and to the extent set forth in the Agreement; and

WHEREAS, this Trademark Assignment is being executed and delivered to effect the transfer to Assignee of certain Trademarks (as defined below).

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and intending to be legally bound:

1. Assignment. Assignor hereby sells, conveys, assigns, transfers and delivers to Assignee, its successors and assigns, to have and to hold the same for use and enjoyment of Assignee and its successors and assigns, the entire right, title and interest in and to, or arising under, those certain United States trademarks (together with any registrations or applications therefor) including without limitation those marks registered in the United States as set forth on Schedule A hereto and those marks which are not registered as set forth on Schedule B hereto (the "Trademarks"), together with the goodwill of the businesses in connection with which the Trademarks are used and which is symbolized by the Trademarks, along with the right to recover for damages and profits for past and future infringements thereof, the Trademarks to be held and enjoyed by Assignee for its own use and behalf and for the use and behalf of its successors and assigns, as fully and entirely as the same would have been held and enjoyed by Assignor had this Assignment not been made.

2. Further Assurances. Assignor, for itself and its successors and assigns, hereby agrees with Assignee, its successors and assigns, that Assignor will do, execute and deliver or will cause to be done, executed and delivered all such further acts, transfers, assignments, conveyances, powers of attorney and assurances, and will take all such further action, in order to better assure, convey and confirm unto Assignee, its successors and assigns, all and singular the Trademarks hereby sold, conveyed, assigned and delivered as Assignee, its successors and assigns, shall reasonably request.

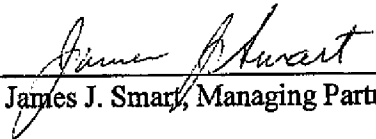
3. Contribution Agreement. The execution and delivery of this Assignment shall not be (or be deemed) a waiver or discharge of any representation, warranty, covenant, or agreement of Assignor or Assignee in or under the Agreement, and such execution and delivery shall not be deemed a modification of any provision of the Agreement in any respect.

4. Headings. Section headings contained in this Assignment are solely for the convenience of reference and shall not affect the meaning or interpretation of this Assignment or of any term or provision hereof.

5. Successors and Assigns. This Assignment shall inure to the benefit of, and be binding upon, Assignor and Assignee and their respective successors and assigns.

IN WITNESS WHEREOF, the undersigned has caused this Assignment to be duly executed and delivered as of the date first written above.

SMART AND ASSOCIATES, LLP

By: 
James J. Smart, Managing Partner

COMMONWEALTH OF PENNSYLVANIA)
COUNTY OF PHILADELPHIA *Chester*)

ss.:

On this 6th day of September, 2006, before me personally appeared James J. Smart, to be known to be the person who executed the foregoing Trademark Assignment, who being by me duly sworn, deposes and says that he resides at 17 Craig Lane Malvern, PA 19355 that he is Managing Partner of Smart and Associates, LLP, a Pennsylvania limited liability partnership, which executed the foregoing Trademark Assignment as Assignor; and that he signed his name thereto pursuant to authority granted in him by the Second Amended and Restated Limited Liability Partnership Agreement of such limited liability partnership.

Judith A. Holmes
Notary Public

Notarial Seal
Judith A. Holmes, Notary Public
Tredyffrin Twp., Chester County
My Commission Expires Nov. 30, 2006
Member, Pennsylvania Association of Notaries

SCHEDULE A

REGISTERED TRADEMARKS

<u>Trademark</u>	<u>Serial No.</u>	<u>Application No.</u>	<u>Ref. No.</u>	<u>Filing Date</u>	<u>Next Requirement</u>
SMART and Design			183097-0005		Pending
SMART The Intelligent Choice and Design		78/783,688	183097-0006	1/2/06	Accepted
SMART and Design – European Union		# 5126255 U.S. # 78/783,694	183097-0007	6/9/06	Accepted
SMART THE INTELLIGENT CHOICE and Design – European Union		# 5126339 U.S. # 78/783,688	183097-0008	6/9/06	Accepted
Smart and Associates, LLP			183097-0003		Pending
Smart and Associates, LLP and Design			183097-0002		Pending

SCHEDULE B

UNREGISTERED TRADEMARKS

<u>Trademark</u>	<u>Description</u>
SMARTaxOnline	Tax software
SMART Production Services	IT support services
SMART Click	Tax software
SMART Link	Tax software
SMART Business Services	Software
SMART Financial Advisors, LLC	Financial advisory