

TRADEMARK ASSIGNMENT

Electronic Version v1.1
 Stylesheet Version v1.1

SUBMISSION TYPE:	NEW ASSIGNMENT		
NATURE OF CONVEYANCE:	ASSIGNS THE ENTIRE INTEREST AND THE GOODWILL		
CONVEYING PARTY DATA			
Name	Formerly	Execution Date	Entity Type
C & S Technologies, Inc.		11/30/2006	CORPORATION: CALIFORNIA
RECEIVING PARTY DATA			
Name:	LTS Software, Inc.		
Street Address:	1716 Corporate Landing Parkway		
City:	Virginia Beach		
State/Country:	VIRGINIA		
Postal Code:	23454		
Entity Type:	CORPORATION: VIRGINIA		
PROPERTY NUMBERS Total: 1			
Property Type	Number	Word Mark	
Registration Number:	2526313	ESMART TAX	
CORRESPONDENCE DATA			
Fax Number:	(805)230-0087		
	<i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i>		
Phone:	805-418-1903		
Email:	jcraft@jdtplaw.com		
Correspondent Name:	Jeffrey F. Craft, Esq.		
Address Line 1:	2815 Townsgate Road, Suite 200		
Address Line 4:	Westlake Village, CALIFORNIA 91361		
ATTORNEY DOCKET NUMBER:	28605		
NAME OF SUBMITTER:	Jeffrey F. Craft		
Signature:	/Jeffrey F. Craft/		
Date:	02/21/2007		

CH \$40.00 2526313

Total Attachments: 2

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TRADEMARK AND DOMAIN NAME ASSIGNMENT AGREEMENT

THIS TRADEMARK AND DOMAIN NAME ASSIGNMENT AGREEMENT (the "Assignment") is made and entered into as of November 30, 2006, by and between C&S Technologies, Inc. a California corporation having its principal place of business at 920 Hillview Court, Suite 250, Milpitas, California 95035 (hereinafter referred to as "Assignor"), and LTS Software, Inc., a Virginia corporation having its principal place of business at 1716 Corporate Landing Parkway, Virginia Beach, Virginia 23454 (hereinafter referred to as "Assignee");

WITNESSETH

WHEREAS, pursuant to the Asset Purchase Agreement dated November 30, 2006, Assignee acquired from the Assignor all of such Assignor's right, title and interest in and to Registration No. 2526313 for the mark ESMART TAX, (the "Mark") and the esmarttax.com domain name registration, affiliated web sites and the good will associated therewith, (collectively, the "Web Site"); and

WHEREAS, Assignee and Assignor desire to enter into this Assignment to effect the transfer of the Mark and Web Site to Assignee; and

NOW, THEREFORE, for and in consideration of the premises and the mutual promises hereinafter set forth and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor and Assignee hereby agree as follows:

1. Transfer and Assignment. Assignor hereby grants, conveys and assigns to Assignee all of its right, title and interest in and to the Mark and the Web Site, together with the good will identified thereby along with the right to recover damages and profits and other remedies for past infringement of the Mark and the Web Site.

2. Further Documentation and Actions. Assignor hereby agrees to execute and deliver to Assignee any further documents and instruments, and to do any and all further acts, deemed necessary by Assignee to vest in Assignee all right, title and interest in and to the Mark, and to enable such right, title and interest to be recorded in the appropriate governmental authority or agency. Assignor shall reasonably cooperate in the effective transfer of the Web Site to the ISP host of Assignee's choosing.

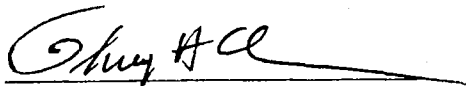
"ASSIGNOR"

"ASSIGNEE"

C&S TECHNOLOGIES, INC.

LTS SOFTWARE, INC.

By:


Sherry Chen, CEO

By:

Kathleen Curry, President

3287902

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"ASSIGNOR"

C&S TECHNOLOGIES, INC.

By: _____

Sherry Chen, CEO

328790.2

"ASSIGNEE"

LTS SOFTWARE, INC.

By:  _____

Kathleen Curry, President

TRADEMARK

RECORDED: 02/21/2007

REEL: 003484 FRAME: 0934