

TRADEMARK ASSIGNMENT

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 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
Smart Business Advisory and Consulting LLC		05/15/2007	LIMITED LIABILITY COMPANY: DELAWARE
RECEIVING PARTY DATA			
Name:	Smart Business Acquisition, 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:	78088404	SMART AND ASSOCIATES, LLP	
Serial Number:	78088394	SMART AND ASSOCIATES, LLP	
Serial Number:	78783694	SMART	
Serial Number:	78783688	SMART THE INTELLIGENT CHOICE.	
CORRESPONDENCE DATA			
Fax Number:	(617)523-1231		
	<i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i>		
Phone:	617.570.1292		
Email:	tadmin@goodwinprocter.com		
Correspondent Name:	Miriam J. Rovner, Senior Paralegal		
Address Line 1:	Goodwin Procter LLP		
Address Line 2:	Exchange Place, 53 State Street		
Address Line 4:	Boston, MASSACHUSETTS 02109		
ATTORNEY DOCKET NUMBER:	100912-170995		

CH \$115.00 78088404

NAME OF SUBMITTER:	Miriam J. Rovner
Signature:	/mjr/
Date:	06/07/2007
Total Attachments: 3 source=SMART TM ASSIGNMENT#page1.tif source=SMART TM ASSIGNMENT#page2.tif source=SMART TM ASSIGNMENT#page3.tif	

TRADEMARK ASSIGNMENT

This Trademark Assignment (this "Assignment") is made effective this 15th day of May, 2007, by and between Smart Business Advisory and Consulting LLC, a limited liability company organized and existing under the laws of Delaware ("Assignor"), and having a principal place of business at 80 Lancaster Avenue, Devon, Pennsylvania 19333; and Smart Business Acquisition, LLC, a limited liability company organized and existing under the laws of Delaware ("Assignee") and having a principal place of business at 80 Lancaster Avenue, Devon, Pennsylvania 19333.

WHEREAS, Assignor holds all right, title and interest in and to the trademarks, service marks and trade names identified in the attached Schedule A (the "Marks");

WHEREAS, Assignor and Smart Business Holdings, Inc., a corporation organized and existing under the laws of Delaware ("Holdings") have entered into an Asset Purchase and Exchange Agreement dated as of May 15, 2007 ("Purchase Agreement"), which provides for, among other thing, the sale of all or substantially all of the assets of the Assignor, including, without limitation, the Marks, to Holdings;

WHEREAS, Holdings has directed Assignor to directly convey the Marks to Assignee, the wholly-owned subsidiary of Holdings;

WHEREAS, Assignor is conveying the Marks to Assignee as part of the transfer of all or substantially all of the assets of a going business;

NOW, THEREFORE, in consideration of the premises set forth above and in the Purchase Agreement and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged:

Assignor acknowledges and accepts the instruction from Holdings to assign the Marks and their attendant goodwill to Assignee and Assignor does hereby sell, assign, convey and transfer unto said Assignee, its successors, assigns, and legal representatives, Assignor's entire right, title and interest in and throughout the United States of America, its territories and all foreign countries, in and to the Marks (including any common law rights that may exist and are associated therewith), together with the goodwill of the business symbolized thereby and appurtenant thereto, the same to be held and enjoyed by said Assignee, its successors, permitted assigns or legal representatives, together with income, royalties, damages or payments due on or after the date hereof, including, without limitation, all claims for damages or payments by reason of infringement or unauthorized use of the Marks, along with the right to sue for past infringements and collect same for Assignee's sole use and enjoyment.

Assignor further authorizes the Director of the United States Patent & Trademark Office, and any official of any country or countries foreign to the United States whose duty it is to record trademark registrations, applications and title thereto, to record the Marks and title thereto as the property of Assignee, its successors, legal representatives and assigns in accordance with the terms of this instrument.

[Remainder of page intentionally left blank]

IN WITNESS WHEREOF, Assignor has caused this Assignment to be executed as a sealed instrument by its duly authorized officer as of the date first written above.

ASSIGNOR: Smart Business Advisory & Consulting LLC

Signature: *[Handwritten Signature]*
Name: Joseph James
Title: Partner & COO

ASSIGNEE: Smart Business Acquisition, LLC

Signature: *[Handwritten Signature]*
Name: RICHARD J. DEVINE
Title: CHIEF FINANCIAL OFFICER

NOTARIZATION

On this 14th day of May, 2008, before me, the undersigned Notary Public, personally appeared Joseph F. James, proved to me through satisfactory evidence of identification, which was/were known to me, to be the person whose name is signed on the preceding or attached document, and who swore or affirmed to me that the contents of the document are truthful and accurate to the best of his/her knowledge and belief. The above-indicated individual is duly authorized to execute this document singly on behalf of ASSIGNOR and executed this document of his/her own free will.

[Handwritten Signature]
Signature of Notary
My Commission Expires: 11/30/2010

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Judith A. Holmes, Notary Public (Seal)
Tredyffrin Twp., Chester County
My Commission Expires Nov. 30, 2010
Member, Pennsylvania Association of Notaries

On this 14th day of May, 2008, before me, the undersigned Notary Public, personally appeared R. Chad J. Devine, proved to me through satisfactory evidence of identification, which was/were known to me, to be the person whose name is signed on the preceding or attached document, and who swore or affirmed to me that the contents of the document are truthful and accurate to the best of his/her knowledge and belief. The above-indicated individual is duly authorized to execute this document singly on behalf of Assignee and executed this document of his/her own free will.

[Handwritten Signature]
Signature of Notary
My Commission Expires: 11/30/2010

(Seal)

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Judith A. Holmes, Notary Public
Tredyffrin Twp., Chester County
My Commission Expires Nov. 30, 2010
Member, Pennsylvania Association of Notaries

SCHEDULE A

Registered and Pending Marks

<u>Mark</u>	<u>Juris- diction</u>	<u>Appln. No.</u>	<u>Appln. Date</u> (MM/DD/YYYY)	<u>Reg. No.</u>	<u>Reg. Date</u> (MM/DD/YYYY)
SMART THE INTELLIGENT CHOICE [& design]	EU	5126339	06/09/2006		
SMART [& design]	EU	5126255	06/09/2006		
SMART AND ASSOCIATES, LLP [& design]	USA	78/088,404	10/15/2001		
SMART AND ASSOCIATES LLP [words only]	USA	78/088,394	10/15/2001		
SMART [& design]	USA	78/783,694	01/02/2006		
SMART THE INTELLIGENT CHOICE [& design]	USA	78/783,688	01/02/2006		

Unregistered Marks

SMARTaxOnline
SMART Production Services
SMART Click
SMART Link
SMART Business Services
SMART Financial Advisors