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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 |
|---------------------|----------|----------------|-------------------|
| MHM Resources, Inc. | | 09/30/2007 | CORPORATION: OHIO |

RECEIVING PARTY DATA

| Name: | WageWorks, Inc. |
|-----------------|----------------------------|
| Street Address: | 1100 Park Place, 4th Floor |
| City: | San Mateo |
| State/Country: | CALIFORNIA |
| Postal Code: | 94403 |
| Entity Type: | CORPORATION: DELAWARE |

PROPERTY NUMBERS Total: 9

| Property Type | Number | Word Mark |
|----------------------|----------|-------------|
| Serial Number: | 78386128 | EZHSA |
| Registration Number: | 2872858 | TAKE CARE |
| Registration Number: | 2808390 | FLEXTRIP |
| Registration Number: | 2808389 | EZHRA |
| Registration Number: | 2411114 | WINFLEX |
| Registration Number: | 2694462 | EZ125 |
| Registration Number: | 2566650 | EZPOP |
| Registration Number: | 2586868 | 125PLAN.COM |
| Registration Number: | 2629955 | EZFSA |

CORRESPONDENCE DATA

Fax Number: (415)442-1001

Correspondence will be sent via US Mail when the fax attempt is unsuccessful.

Phone: 415-442-1326

Email: ralpert@morganlewis.com

Correspondent Name: Rochelle D. Alpert

TRADEMARK REEL: 003639 FRAME: 0105

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| | pear Street Tower , CALIFORNIA 94105 |
|--|---|
| ATTORNEY DOCKET NUMBER: | 058447.2210 |
| NAME OF SUBMITTER: | Rochelle D. Alpert |
| Signature: | /rda/ |
| Date: | 10/12/2007 |
| Total Attachments: 6 source=MHM_assignment#page1.tif source=MHM_assignment#page2.tif source=MHM_assignment#page3.tif source=MHM_assignment#page4.tif source=MHM_assignment#page5.tif source=MHM_assignment#page6.tif | |

TRADEMARK REEL: 003639 FRAME: 0106

ASSIGNMENT OF TRADEMARK RIGHTS

This Assignment of Trademark Rights (the "<u>Agreement</u>") is entered into as of September 30, 2007 (the "<u>Effective Date</u>"), by and between MHM Resources, Inc., an Ohio corporation with a principal place of business at 11440 Tomahawk Creek Parkway, Leawood, KS 66211 ("<u>Assignor</u>"), and WageWorks, Inc., a Delaware corporation with a principal place of business at 1100 Park Place, San Mateo, CA 94403 ("<u>Assignee</u>").

WHEREAS, Assignor is the owner of the trademarks, service marks, trade names and/or domain names and all applications therefor specified in <u>Schedule A</u> attached hereto (collectively, "<u>Trademarks</u>") and has registered or applied to register the Trademarks with the United States Patent and Trademark Office or other appropriate government entity;

WHEREAS, Assignor has intended to use the mark EZHSA in commerce and has filed an application, now assigned serial number 78-386128, indicating that intention but has not yet filed an allegation of use under Sections 1c or d of the Trademark Act;

WHEREAS, Assignor is assigning the EZHSA mark in serial number 78-386128 as part of the entire business or portion thereof to which the mark pertains as required by 15 U.S.C. Section 1060;

WHEREAS, Assignee is acquiring Assignor's business of providing administrative services and licensing software for Internal Revenue Code §§105, 125, 129, 132, 137 and 232 plan administration and premium-only-plan compliance administration;

WHEREAS, Assignee is desirous of acquiring the entire and exclusive right, title and interest in and to the Trademarks; and

WHEREAS, Assignor is willing to assign to Assignee all rights, title and interest in and to the Trademarks.

NOW, THEREFORE, for good and valuable consideration, receipt of which is hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest in and to the Trademarks, together with the goodwill of the business symbolized by the Trademarks, and the applications or registrations therefor as identified in Schedule A. This assignment includes the right to sue and recover damages for past and future infringements of Assignor's rights in the Trademarks and to bring any proceeding in the United States Patent and Trademark Office or any equivalent agency in any other country for cancellation or opposition or other proceeding in connection with the Trademarks. The right, title and interest is to be held and enjoyed by Assignee and Assignee's successors and assigns as fully and exclusively as it would have been held and enjoyed by Assignor had this assignment not been made.

Assignor further agrees that it will execute, verify, acknowledge and deliver all such further papers, including any instruments of transfer and recordable assignments,

and perform such other acts as Assignee lawfully may request from time to time, to perfect and vest title in the Trademarks in Assignee, or Assignee's successors and assigns.

This Agreement shall be governed by and enforced in accordance with the laws of the State of California, without giving effect to any conflicts of law principles.

This Agreement shall be binding on, and shall inure to the benefit of, the parties hereto and their respective successors and assigns.

Each party represents that it has taken all necessary action to authorize the execution and delivery of this Agreement.

(Remainder of Page Intentionally Left Blank)

IN WITNESS WHEREOF, the parties hereto have caused this Assignment of Trademark Rights to be executed by their respective duly authorized officers, as of the Effective Date.

| MHM Resources, Inc.: | WageWorks, Inc.: |
|--|---|
| By: Vice President Date: September 30, 2007 | By: Name: Title: Date: |
| On this day of, 2 person who signed this instrument, who a his/her own behalf or on behalf of the As | 007, before me appeared, the cknowledged that he/she signed it as a free act on signor with authority to do so. |
| State of | SS. |

TRADEMARK
REEL: 003639 FRAME: 0109

IN WITNESS WHEREOF, the parties hereto have caused this Assignment of Trademark Rights to be executed by their respective duly authorized officers, as of the Effective Date.

| MHM Resources, Inc.: | WageWorks, Inc.: |
|---|--|
| Ву: | By: Many Joseph L. Jackson |
| Name: Title: | Title: Chief Executive Officer |
| Date: | Date: |
| On this 28 day of Sept, 2007, be person who signed this instrument, who acknow his/her own behalf or on behalf of the Assignor State of California) State of Matle) SS. County of Matle) | efore me appeared Joseph L Jackson the eledged that he/she signed it as a free act on with authority to do so. H. BOUSHAKRA COMM. 1720245 NOTAM WEITZ0245 SAN MATEO COUNTY COMM. Exp. JAN. 25, 2011 |

CALIFORNIA ALL-PURPOSE CERTIFICATE OF ACKNOWLEDGMENT

| State of Calphia (County of San Mateu) | |
|--|--|
| On 9/28/07 before me, 1/00la personally appeared Toseph L Ta | Bownakia Notary (here insert name and title of the officer) CKIN |
| name(&/s/bre subscribed to the within instrument ar | is of satisfactory evidence) to be the person(s) whose and acknowledged to me that he she/they executed the last by his/her/their signature(s) on the instrument the last acted, executed the instrument. |
| WITNESS my hand and official seal. | H. BOUSHAKRA COMM. #1720245 NOTARY PUBLIC © CALIFORNIA COMMITY SAN MATEO COUNTY Comm. Exp. JAN. 25, 2011 |
| Signature of Notary Public | (Scal) |
| ADDITIONAL OPTIO | ONAL INFORMATION |
| DESCRIPTION OF THE ATTACHED DOCUMENT | INSTRUCTIONS FOR COMPLETING THIS FORM Any acknowledgment completed in California must contain verbiage exactly as appears above in the notary section or a separate acknowledgment form must be properly completed and attached to that document. The only exception is if a |
| (Title or description of attached document) | forcement is to be recorded outside of California. In such instances, any alternative acknowledgment verbiage as may be printed on such a document so long as the verbiage does not require the notary to do something that is illegal for a notary in California (i.e. certifying the authorized capacity of the signer). Please check the document carefully for proper notarial wording and attach this form if required. |
| (Title or description of attached document) (Title or description of attached document continued) Number of Pages Z Document Date 9/23/07 Colorado ID 7 99-190-0990 (Additional information) | focument is to be recorded outside of California. In such instances, any alternative icknowledgment verbiage as may be printed on such a document so long as the verbiage does not require the notary to do something that is illegal for a notary in California (i.e. certifying the authorized capacity of the signer). Please check the |

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· Securely attach this document to the signed document

SCHEDULE A

- 1. Trademark: "EZHSA"; Filing Date: March 17, 2004; Serial Number: 78-386128; Class 36.
- 2. Trademark: "TAKE CARE"; Filing Date: May 15, 2003; Serial Number: 78-250381; Registration Number: 2,872,858; Classes 9 & 36.
- 3. Trademark: "FLEXTRIP"; Filing Date: March 31, 2003; Serial Number: 76-502287; Registration Number: 2,808,390; Class 36.
- 4. Trademark: "EZHRA"; Filing Date: March 31, 2003; Serial Number: 76-502286; Registration Number: 2,808,389; Class 36.
- 5. Trademark: "WINFLEX"; Filing Date: May 29,1998; Serial Number: 76-492901; Registration Number: 2,411,114; Class 9.
- 6. Trademark: "EZ125"; Filing Date: May 15, 2000; Serial Number: 76-047379; Registration Number: 2,694,462; Class 36.
- 7. Trademark: "EZPOP"; Filing Date: May 15, 2000; Serial Number: 76-047377; Registration Number: 2,566,650; Class 36.
- 8. Trademark: "125PLAN.COM"; Filing Date: December 21, 2000; Serial Number: 76-184059; Registration Number: 2,586,868; Class 16.
- 9. Trademark: "EZFSA"; Filing Date: May 15, 2000; Serial Number: 76-047378; Registration Number: 2,629,995; Class 36.

RECORDED: 10/12/2007

TRADEMARK REEL: 003639 FRAME: 0112