

# TRADEMARK ASSIGNMENT

Electronic Version v1.1  
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<b>SUBMISSION TYPE:</b>	NEW ASSIGNMENT																		
<b>NATURE OF CONVEYANCE:</b>	SECURITY INTEREST																		
<b>CONVEYING PARTY DATA</b>																			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 30%;">Name</th> <th style="width: 30%;">Formerly</th> <th style="width: 20%;">Execution Date</th> <th style="width: 20%;">Entity Type</th> </tr> <tr> <td>BDO USA, LLP</td> <td>FORMERLY BDO Seidman, LLP</td> <td>03/26/2001</td> <td>a limited liability partnership: NEW YORK</td> </tr> </table>	Name	Formerly	Execution Date	Entity Type	BDO USA, LLP	FORMERLY BDO Seidman, LLP	03/26/2001	a limited liability partnership: NEW YORK											
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<b>CORRESPONDENCE DATA</b>																			
<p><b>Fax Number:</b> (734)930-2494</p> <p><i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i></p> <p><b>Phone:</b> 734-761-3780</p> <p><b>Email:</b> asujek@bodmanllp.com</p> <p><b>Correspondent Name:</b> Angela Alvarez Sujek - Bodman LLP</p> <p><b>Address Line 1:</b> 201 South Division, Ste. 400</p> <p><b>Address Line 4:</b> Ann Arbor, MICHIGAN 48104</p>																			

OP \$140.00 77960616

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**TRADEMARK**  
**REEL: 004274 FRAME: 0856**

NAME OF SUBMITTER:	Angela Alvarez Sujek
Signature:	/Angela Alvarez Sujek/
Date:	09/09/2010

**Total Attachments: 39**

[illegible]

**AMENDED AND RESTATED SECURITY AGREEMENT**  
(Company and Guarantors)

This AMENDED AND RESTATED SECURITY AGREEMENT ("Security Agreement") is made as of this 26th day of March, 2001 by and between BDO Seidman, LLP, a New York registered limited liability partnership ("Company"), Integrated Systems & Services, LLC, a New York limited liability company ("Integrated Systems"), BDO Seidman Solutions Provider, LLC, a Delaware limited liability company ("BDO Solutions Provider"), Strategic Prospects LLC, an Illinois limited liability company ("Strategic Prospects"), 1910 Partners LLC, an Illinois limited liability company ("1910 Partners"), WaveBend Solutions, L.L.C., a Delaware limited liability company ("WaveBend"), BDO Solutions, LLC, a New York limited liability company ("BDO Solutions"), BDO Corporate Finance, LLC, a Delaware limited liability company ("BDO Corporate Finance"), BDO Human Capital Search, LLC, a Delaware limited liability company ("BDO Human"), Blue Wagon, LLC, a New York limited liability company ("Blue Wagon") and mindpepper, LLC, a Delaware limited liability company ("Mindpepper" and collectively with Integrated Systems, BDO Solutions, Strategic Prospects, 1910 Partners, BDO Solutions Provider, Wavebend, BDO Corporate Finance, BDO Human and Blue Wagon, the "Guarantors" and individually each a "Guarantor", and the Guarantors, collectively with the Company, the "Debtors" and individually each a "Debtor"), and Comerica Bank, a Michigan banking corporation, as Collateral Agent for and on behalf of the Lenders (as defined below) ("Secured Party").

**RECITALS**

A. Pursuant to that certain BDO Seidman, LLP Amended and Restated Revolving Credit Agreement dated as of March 26, 2001 (as amended, supplemented or otherwise modified from time to time, the "Credit Agreement"), among the Company, each of the financial institutions, including any of such financial institutions acting as the Swing Line Bank thereunder (collectively, the "Banks") and Secured Party, as Agent for the Banks, the Banks have agreed, subject to the satisfaction of certain terms and conditions, to make Advances to Company of the Revolving Credit and the Swing Line and to provide for the issuance of Letters of Credit for the account of Company, individually, or jointly and severally with the Account Party(ies) (as such terms are defined in the Credit Agreement), as provided therein.

B. Pursuant to the Credit Agreement, each of the Debtors (other than the Company) has executed and delivered a guaranty (as amended or otherwise modified from time to time, the "Banks' Guaranty") of the obligations of the Company under the Credit Agreement.

C. Pursuant to that certain Amended and Restated Note Purchase Agreement dated as of August 24, 1998 (as such agreement may be amended, supplemented or otherwise modified from time to time, the "Note Agreement"), between the Company and Lincoln National Life Insurance Company ("Lincoln" and together with all subsequent holders of the Senior Notes, the "Senior Note Holders"), the Company issued and Lincoln purchased the Senior Notes from the Company in the aggregate principal amount of Fifteen Million Dollars (\$15,000,000).

D. Pursuant to the Note Agreement, each of the Debtors (other than the Company) has executed and delivered a guaranty (as amended or otherwise modified from time to time, the "Noteholders' Guaranty" and, together with the Banks' Guaranty, individually, a "Guaranty" and collectively, the "Guaranties") of the obligations of the Company under the Note Agreement.

E. Pursuant to and in accordance with the Credit Agreement, the Note Agreement and any Future Debt Documents (as defined in the Credit Agreement) (collectively, the "Agreements"), the Lenders (as defined below) have required that each of the Debtors provide to Secured Party, as Collateral Agent for the Banks, the Senior Note Holders and any Future Lenders (as defined in the Credit Agreement) which become parties to the Intercreditor Agreement (as defined below) according to the terms thereof, including the successors and assigns of such parties (collectively, the "Lenders"), various grants of collateral, security interests, liens and other encumbrances as security for each of the Debtors' obligations under the Revolving Credit, the Swing Line, the Senior Notes, the Credit Agreement (including any Letters of Credit issued thereunder), the Banks' Guaranty, the Note Agreement, the Noteholders' Guaranty, the Future Debt Documents (as defined in the Credit Agreement) and the other documents, instruments, certificates or agreements executed by any of the Debtors pursuant to or in connection with any such document or the Agreements, as such documents may be amended or otherwise modified from time to time (collectively herein, the "Loan Documents").

F. Secured Party is acting as Collateral Agent for the Lenders pursuant to Section 7.1 of that certain Amended and Restated Intercreditor Agreement dated as of August 24, 1998, by and among Company, Secured Party as Collateral Agent and the Lenders (as amended from time to time, the "Intercreditor Agreement").

NOW, THEREFORE, for and in consideration of the mutual promises, covenants and agreements hereinafter set forth, the parties hereto agree as follows:

I. Creation of Security Interest

Each of the Debtors hereby pledges and grants to Secured Party, as Collateral Agent for and on behalf of Lenders, a security interest in the following described property of each Debtor (the "Collateral"):

(A) all machinery, equipment, furniture and other tangible personal property and fixtures of each such Debtor, together with all accessions, additions, accessories, parts and equipment now or hereafter affixed thereto or used in connection therewith;

(B) all accounts; accounts receivable; contract rights; chattel paper; instruments; documents (including without limitation documents of title, bills of lading and warehouse receipts); proceeds of letters of credit; all rights to payment for services rendered, whether billed or unbilled; and general intangibles; any goods (including all goods the sale or lease of which shall have given or shall give rise to any accounts, accounts receivable, contract rights or general intangibles); tax refunds; goodwill; licenses, permits and privileges; customer lists; and rights of indemnification;

(C) that certain Installment Promissory Note dated as of August 24, 1998 in the original principal amount of \$40,000,000 (which outstanding principal balance may vary from time to time in accordance with the terms of such Installment Promissory Note) payable by Lincoln Financial Group Incorporated (or any of its affiliates) to the order of Strategic Prospects;

(D) all of the outstanding membership interests (or other ownership interests) of each Significant Subsidiary of the Company, to the extent such membership interests (or other ownership interests) are owned by the Company, listed on Schedule A hereto (as such Schedule may be revised pursuant to Section III C.1 hereof), together with all of the certificates and/or instruments representing such membership interests (or other ownership interests) (if any), and all cash, securities, dividends, distributions, rights and other property of any kind whatsoever arising from or at any time and from time to time received, receivable or otherwise distributed in respect of or in exchange for any or all of such membership interests (or other ownership interests); and

(E) (1) all trademarks, trade names, corporate names, company names, business names, fictitious business names, trade styles, service marks, certification marks, collective marks, logos, other source of business identifiers, prints and labels on which any of the foregoing have appeared or appear, designs and general intangibles of a like nature (all of the foregoing items in this clause E(1) being collectively called a "Trademark") now existing anywhere in the world or hereafter adopted or acquired, whether currently in use or not, all registrations and recordings thereof and all applications in connection therewith, whether pending or in preparation for filing, including registrations, recordings and applications in

the United States Patent and Trademark Office or in any office or agency of the United States of America or any State thereof or any foreign country, including those referred to in Schedule 1 hereto; (2) all Trademark licenses, including each Trademark license referred to in Schedule 1; (3) all renewals of any of the items described in clauses (1) and (2); (4) all of the goodwill of the business connected with the use of, and symbolized by the items described in, clauses (1) and (2); and (5) all proceeds of, and rights associated with, the foregoing, including any claim by the Debtors against third parties for past, present, or future infringement or dilution of any Trademark, Trademark registration, or Trademark license, including any Trademark, Trademark registration or Trademark license referred to in Schedule 1 hereto, or for any injury to the goodwill associated with the use of any Trademark or for breach or enforcement of any Trademark license;

whether any such property is now owned or hereafter acquired or existing by such Debtor, and all records (including computer software) pertaining to the foregoing, and all substitutions for, all proceeds and all products of the foregoing, including insurance proceeds, to the fullest extent permitted by law, subject in each case only to the Permitted Liens (as defined in the Intercreditor Agreement). The pledge and grant of a security interest in proceeds hereunder shall not be deemed to give any Debtor any right to dispose of any of the Collateral.

Notwithstanding the foregoing, the Collateral shall not include any general intangibles to the extent that such general intangibles are not assignable as a matter of law, or are subject to the express terms of any bona fide agreement with a non-affiliated Person applicable thereto which provides that any such assignment would be void under the terms of such agreement (but solely to the extent that any such restriction shall be enforceable under applicable law); provided however that the Debtors represent and warrant that (i) no Collateral excluded under this paragraph shall at any time be included in a Borrowing Base Certificate (delivered by the Company under the Credit Agreement) and (ii) the amount of Collateral excluded under this paragraph shall at all times be immaterial (as determined by the Banks in their reasonable discretion).

## II. Debtors' Obligations

A. Payment of Secured Indebtedness. The security interest created herein is given as security for the payment, discharge and performance of the following obligations:

(1) All of Company's obligations contained in or arising under or in connection with each of the Agreements, the Revolving Credit Notes, the Swing Line Note, the Senior Notes and each of the promissory notes including any promissory note(s) issued to Future Lenders which become parties to the Intercreditor Agreement (collectively, the "Notes") issued by it from time to time pursuant to the Agreements, any Letter of Credit Agreements executed by it from time to time pursuant to the Credit Agreement (and any Letters of Credit issued thereunder), and the other Loan Documents executed by Company;

(2) All of each Guarantor's obligations contained in or arising under or in connection with each Guaranty executed by such Guarantor and all obligations of each such Guarantor contained in or arising under the other Loan Documents executed by such Guarantor;

(3) The obligations of each Debtor for payment of all sums hereafter loaned, paid out, expended or advanced by or for the account of the Lenders (or any of them) or by the Secured Party under the terms of this Security Agreement, the Agreements, or the other Loan Documents, in connection with the Collateral or any of the documents or instruments described in this Security Agreement, the Agreements or the other Loan Documents, together with interest on such sums as provided for herein or therein;

together with interest and premium, if any, thereon; and also as security for all other indebtedness and liabilities, whether direct, indirect, absolute or contingent, owing by each of the Debtors to the Lenders (or any of them) in any manner and at any time pursuant to the Agreements, whether due or hereafter to become due, now owing or that may hereafter be incurred by each of the Debtors to or acquired by the Lenders, and any judgments that may hereafter be rendered on such indebtedness or any part thereof, with interest according to the rates and terms specified, or as provided by law, and any and all replacements, consolidations, amendments, renewals or extensions of the foregoing (collectively herein called the "Indebtedness").

B. Protection of Collateral. Each of the Debtors shall take any and all reasonable steps required to protect the Collateral, and in pursuance thereof, each of the Debtors agrees that:

(1) The Collateral will not be misused, wasted or allowed to deteriorate, except for the ordinary wear and tear of its intended primary use or to the extent no longer useful or necessary to such Debtor's business, and will at all times be maintained in accordance with the applicable terms of each of the Agreements.

(2) The Collateral described in Section I.(A) and (B) will be insured with insurance coverage by financially sound and reputable insurers and in such forms and amounts and against such risks as prudent business judgment and then current practice would dictate for companies or professional enterprises engaged in the same or a similar business and owning and operating similar properties. In the case of all such insurance policies, each Debtor shall designate the Secured Party, on behalf of Lenders, as mortgagee and loss payee and such policies shall provide that any loss be payable to such Debtor and Secured Party, on behalf of Lenders, as mortgagee and loss payee, as their respective interests may appear. Further, upon the request of the Collateral Agent acting at the request of the Required Banks, the Required Senior Note Holders or the Required Future Lenders, each Debtor shall provide access to said policies, including all endorsements thereon and those required hereunder, with Secured Party; and each Debtor assigns to Secured Party, on behalf of Lenders, as additional security hereunder, all its rights to receive proceeds of insurance with respect to the Collateral. All such insurance shall, by its terms, provide that no cancellation, lapse (including without limitation any lapse for non-payment of premiums) or material change in coverage shall become effective until thirty (30) days after receipt by Secured Party of written notice from the applicable carrier. Each Debtor further shall provide Secured Party upon request with evidence reasonably satisfactory to Secured Party that such Debtor is at all times in compliance with this paragraph. Secured Party may act as each Debtor's attorney-in-fact in obtaining, adjusting, settling and compromising such insurance and endorsing any drafts. Upon default in this covenant, Secured Party may procure such insurance and its costs therefor shall be charged to the applicable

Debtor, payable on demand, with interest at the highest rate set forth in the Agreements and added to the Indebtedness secured hereby. The disposition of proceeds of any insurance on the Collateral ("Insurance Proceeds") shall be governed by the following:

(i) provided that no Default or Event of Default has occurred and is continuing hereunder, (a) if the amount of Insurance Proceeds in respect of any loss or casualty does not exceed Five Hundred Thousand Dollars (\$500,000), the applicable Debtor shall be entitled, in the event of such loss or casualty, to receive all such Insurance Proceeds and to apply the same toward the replacement of the Collateral affected thereby; and (b) if the amount of Insurance Proceeds in respect of any loss or casualty exceeds Five Hundred Thousand Dollars (\$500,000), such Insurance Proceeds shall be paid to and received by Secured Party, for release to the applicable Debtor for the replacement of the Collateral affected thereby or, upon written request of the applicable Debtor (accompanied by reasonable supporting documentation), for such other use or purpose as approved by the requisite Lenders (as defined in and determined under the Intercreditor Agreement), in their reasonable discretion, it being understood and agreed in connection with any release of funds under this subparagraph (i), that the Secured Party and requisite Lenders may impose reasonable and customary conditions on the disbursement of such Insurance Proceeds; and

(ii) if a Default or an Event of Default has occurred and is continuing hereunder, all Insurance Proceeds in respect of any loss or casualty shall be paid to and received by the Secured Party, to be applied by the Secured Party against the Indebtedness and/or to be held by the Secured Party as cash collateral for the Indebtedness, as the Majority Lenders (as defined in the Intercreditor Agreement) may direct in their sole discretion.

(3) The Collateral is located in the premises set forth on Schedule I, and will not be moved to premises other than those set forth on Schedule I, and such other locations with respect to which the applicable Debtor shall have executed and delivered to Secured Party all financing statements and other documents and instruments necessary to perfect or continue the perfection of the Secured Party's security interest in the Collateral. Upon request therefor by the Secured Party, the applicable Debtor will inform the Secured Party in writing of the whereabouts of the Collateral and such Debtor will promptly arrange for any inspections requested by the Secured Party, on behalf of Lenders;

(4) Each Debtor shall comply with all applicable laws, rules, ordinances, regulations and orders of any governmental authority, whether federal, state, local or foreign (including without limitation Hazardous Material Laws (as defined in the Credit Agreement)), in effect from time to time with respect to the Collateral, to the full extent required under each of the Agreements.

(5) Secured Party, on behalf of the Lenders, or any representative of any class of Lenders selected by such class may, subject to the applicable terms of the Agreements, examine and inspect the Collateral at any time wherever located.

C. Protection of Security Interest. Each Debtor agrees that:



(1) Except as permitted by each of the Agreements, it shall take any and all steps required to protect the Collateral, and in pursuance thereof Company agrees that Company shall deliver or caused to be delivered to Secured Party and Secured Party shall receive possession, on behalf of Lenders, of certificates (if any are issued) representing all of the membership interests (or other ownership interests) referred to in Schedule A, properly endorsed or with assignments separate from such certificates in blank for transfer. In addition Secured Party shall receive proof that appropriate acknowledgments, governmental approvals, share register entries, local pledge agreements, financing statements, collateral and other documents covering the Collateral have been executed and delivered by the appropriate parties and recorded on file with such Persons and in such jurisdictions as necessary to perfect the security interests, or other liens granted hereby and/or thereby. The Secured Party from time to time shall revise Schedule A hereto and promptly deliver a copy thereto to Company and the Lenders, on the effective date of the acquisition or creation by Company of a Significant Subsidiary (as defined in the Credit Agreement), adding to Schedule A the name of each such Affiliate so acquired or created, and upon such revision and, if the Majority Banks under the Credit Agreement request that the Company provide a pledge of such interests, Company shall be deemed to have pledged 100% of the capital stock, membership interests or other ownership interests (to the extent owned by the Company) of each such Significant Subsidiary so acquired or created to Secured Party for and on behalf of Lenders.

(2) Except as permitted by each of the Agreements, it will not sell, transfer, lease or otherwise dispose of any of the Collateral or any interest therein or offer to do so (other than the sale of inventory in the ordinary course of business and the sale or other disposition of worn-out or other unusable items of tangible personal property or items no longer useful to or necessary in the applicable Debtor's business) without the prior written consent of Secured Party, given at the written direction or with the written approval of the requisite Lenders, and will not create, incur, assume or suffer to exist any mortgage, pledge, encumbrance, security interest, lien or charge of any kind upon any of the Collateral (or any interest therein or portion thereof), other than in favor of Secured Party, on behalf of the Lenders and liens permitted under all of the Agreements.

(3) It will, to the full extent required under the applicable terms of each of the Agreements, pay all taxes, assessments, governmental charges and levies upon the Collateral or for its use or operation, except as permitted by the Agreements.

(4) It will sign and execute alone or with Secured Party any financing statement or other document or procure any documents and pay all connected costs, reasonably necessary to protect the security interest under this Security Agreement against the rights or interests of third persons.

(5) It will reimburse Secured Party for all reasonable costs, including reasonable attorneys' fees, incurred for any action taken by Secured Party to remedy an Event of Default of any of the Debtors which Secured Party elects to remedy pursuant to its rights under Paragraph IV hereof.

(6) It will,

(i) subject to the applicable terms of the Agreements, allow Secured Party, or any Lender, to examine, audit and inspect such Debtor's books, accounts, and other records relating to the Collateral wherever located at all reasonable times during normal business hours, upon oral or written request of Secured Party, and to make and take away copies of any and all such books, accounts, records and ledgers;

(ii) punctually and properly perform all of its covenants and duties under any other security agreement, mortgage, collateral document, pledge agreement or contract of any kind now or hereafter existing as security for or in connection with payment of the Indebtedness, or any part thereof;

(iii) perform its obligations under and comply with the terms and provisions of the Agreements and the Loan Documents to which it is or may become a party;

(iv) keep, at the addresses designated on Schedule I and such additional addresses as may be provided from time to time for its records, all records concerning the Collateral, which records will be of such character as will enable Secured Party or its designees to determine at any time the status of the Collateral;

(v) give Secured Party not less than 30 days prior written notice of all contemplated changes in such Debtor's name, legal structure, or chief executive office, or in the location of the Collateral or such Debtor's records concerning same and, prior to making any such changes, file or cause to be filed all financing statements or amendments or other documents or instruments determined by Secured Party to be necessary or appropriate to establish and maintain a valid first priority security interest in all the Collateral in accordance with the terms hereof;

(vi) promptly furnish Secured Party with any information in writing which Secured Party may reasonably request concerning the Collateral;

(vii) promptly notify Secured Party of any material claim, action or proceeding affecting the Collateral and title therein, or in any part thereof, or the security interest created herein, and, to the extent required under the Agreements, and at the request of the Secured Party, appear in and defend, at such Debtor's expense, any such action or proceeding;

(viii) promptly, after being requested by Secured Party, pay to Secured Party the amount of all reasonable expenses, including reasonable attorneys' fees and other legal expenses, incurred by Secured Party pursuant to and in accordance with the Agreements or Intercreditor Agreement in protecting and maintaining the Collateral or its rights hereunder, or in connection with any audit or inspection of the Collateral pursuant to the terms hereof, and in enforcing the security interest created herein; and

(ix) allow Secured Party, upon and so long as there exists any Default or Event of Default, to correspond with its account debtors to confirm its accounts receivable; provided however that Secured Party may correspond with account debtors through any of

the Debtors (without regard to the existence of any Default or Event of Default) in connection with any audits of accounts receivable undertaken from time to time by independent certified public accountants retained by any of the Debtors.

(7) With respect to any Collateral of a kind requiring an additional security agreement, financing statement, or other writing to perfect a security interest therein in favor of Secured Party, on behalf of Lenders, the applicable Debtor(s) will forthwith upon demand by Secured Party execute and deliver to Secured Party on behalf of Lenders, whatever documentation the Secured Party or the requisite Lenders shall reasonably deem necessary or proper for such purpose. Should any covenant, duty or agreement of any Debtor fail to be performed in accordance with its terms hereunder resulting in an Event of Default, Secured Party may, but shall never be obligated to, perform or attempt to perform such covenant, duty or agreement on behalf of such Debtor, and any amount expended by Secured Party in such performance or attempted performance shall become part of the Indebtedness, and, at the request of Secured Party, such Debtor agrees to pay such amount to Secured Party upon demand at Secured Party's office in Detroit, Michigan together with interest thereon at the highest rate at which interest accrues on amounts after the same become due pursuant to the terms of the Agreements, from the date of such expenditure by Secured Party until paid. With respect to any Collateral (other than goods) in which any Debtor acquires any rights subsequent to the date hereof and which, under applicable law, a security interest is or can be perfected by possession, such Debtor agrees to deliver possession of such Collateral to Secured Party immediately upon its acquisition of rights therein, but only with respect to such Collateral that Agent shall deem to be of material value, as determined in its reasonable discretion.

In connection with the execution and delivery of this Security Agreement, Secured Party (with the concurrence of the Lenders) has not required the execution and filing of Uniform Commercial Code fixture filings. Company agrees, promptly upon the request of Secured Party (at the direction of the Majority Lenders), to execute and file (or cause to be filed), at Company's sole expense, all fixture filings covered by such request.

(8) It will hold the proceeds of any of the Collateral (including accounts receivable) which is sold other than in the ordinary course of any Debtor's business (or otherwise as permitted under the Agreements, subject to the terms thereof) in trust for Secured Party on behalf of the Lenders, will not commingle said proceeds with any other funds, and, after an Event of Default, will deliver such proceeds to Secured Party immediately upon its request.

(9) It will not, except as permitted under the applicable terms of each of the Agreements, grant any rebate, refund, allowance or credit on any account receivable, other than in the ordinary course of business, without Secured Party's prior written consent.

(10) If Secured Party, acting in its sole discretion, redelivers any Collateral to any of the Debtors or any Debtor's designee for the purpose of (i) the ultimate sale or exchange thereof, or (ii) presentation, collection, renewal, or registration of transfer thereof, or (iii) loading, unloading, storing, shipping, transshipping, manufacturing, processing or otherwise dealing therewith preliminary to sale or exchange; such redelivery shall not constitute a release of Secured Party's security interest therein or in the proceeds thereof unless Secured Party, with the consent of the each

of the Lenders, specifically so agrees in writing. If any of the Debtors requests any such redelivery, such Debtor will deliver with such request a duly executed financing statement in form and substance satisfactory to Secured Party.

(11) Each Debtor shall take any and all other steps reasonably required under applicable law to perfect the lien and security interest established hereby in favor of Secured Party, on behalf of the Lenders, including without limitation the execution, delivery and/or performance of appropriate acknowledgments, governmental acknowledgments, registrations or approvals, financing statements (including fixture filings, as aforesaid) and other documents and instruments, and the registration, recording and/or filing of such instruments with such Persons and in such jurisdictions as necessary to perfect the security interest and lien established hereby.

### III. Default

The terms "Default" and "Event of Default", as used herein, shall mean the occurrence of a Default or an Event of Default, as the case may be, under each and any of the Agreements.

### IV. Secured Party's Rights and Remedies.

In addition to its rights and remedies under the Agreements and the other Loan Documents, and under applicable law, Secured Party shall have available to it the following rights and remedies upon occurrence and during the continuance of an Event of Default:

A. Right to Discharge each Debtor's Obligations. Secured Party may, with the approval of the requisite Lenders, discharge taxes, liens or security interests or other encumbrances at any time levied or placed on the Collateral, whether senior or junior to the security interest herein granted, may remedy or cure any default of any Debtor under the terms of any lease, rental agreement, land contract or other document which in any way pertains to or affects any Debtor's title to or interest in any of the Collateral, may pay for insurance on the Collateral, and may pay for the maintenance and preservation of the Collateral, unless such Debtor is contesting in good faith such obligations, and such Debtor agrees to reimburse Secured Party, on demand, for any payment made or any expense incurred by Secured Party pursuant to the foregoing authorization, with interest, which payments and expenses shall be secured by the Collateral.

B. Remedies and Enforcement. Secured Party shall have and may exercise, at the direction or with the approval of the requisite Lenders (as set forth in Section 6.2 of the Intercreditor Agreement), any and all rights of enforcement and remedies afforded to a secured party under the Uniform Commercial Code as adopted and in force in the State of Michigan or other applicable uniform commercial code (or other applicable law), to the full extent permitted by applicable law, on the date of this Security Agreement or the date of a Debtor's default, together with any and all other rights and remedies otherwise provided and available to Secured Party by applicable law unless such application would result in the invalidity or unenforceability of any provision hereof, in which case the law of the state in which any of the Collateral is located shall apply to the extent necessary to render such provision valid and enforceable; and, in conjunction with, in addition to, or

substitution for those rights, Secured Party may, at the direction or with the approval of the requisite Lenders (as set forth in Section 6.2 of the Intercreditor Agreement), or with respect to subparagraph (3) below (subject to the Intercreditor Agreement), all of the Lenders:

- (1) Enter upon any Debtor's premises to take possession of, assemble, collect and/or dispose of the Collateral and, if Secured Party elects to do, to apply any of the Collateral against any of the Indebtedness secured hereby;
- (2) Require any Debtor to assemble the Collateral and make it available at a place Secured Party designates to allow Secured Party to take possession or dispose of the Collateral;
- (3) Exercise all voting rights in respect of the membership interests (or other ownership interests) evidencing the Collateral pledged hereby;
- (4) Waive any default, or remedy any default, without waiving its rights and remedies upon default and without waiving any other prior or subsequent default;
- (5) Without any notice to any of the Debtors, notify any parties obligated on any of the Collateral to make payment to the Secured Party, on behalf of the Lenders, of any amounts due or to become due thereunder and enforce collection of any of the Collateral by suit or otherwise and surrender, release or exchange all or any part thereof, or compromise or extend or renew for any period (whether or not longer than the original period) the indebtedness thereunder or evidenced thereby. Upon request of the Secured Party, each Debtor will, at its own expense, notify any parties obligated to such Debtor on any of the Collateral to make payment to the Secured Party of any amounts due or to become due thereunder, and indicate on all billings to such account debtors that their accounts must be paid to or as directed by Secured Party. Each Debtor agrees that neither Secured Party nor the Lenders shall be liable for any loss or damage which any Debtor suffers or may suffer as a result of Secured Party's processing of items or its exercise of any other rights or remedies under this Security Agreement, including without limitation indirect, special or consequential damages, loss of revenues or profits, or any claim, demand or action by any third party not related to or affiliated with such Debtor arising out of or in connection with the processing of items (excluding only the claims of such third parties in connection with the processing of items based solely upon the gross negligence or willful misconduct of Secured Party) or the exercise of any other rights or remedies hereunder. Each Debtor further agrees to indemnify and hold Secured Party and the Lenders harmless from and against all such third party claims, demands or actions, including without limitation litigation costs and reasonable attorneys' fees, excepting only those claims, demands and actions arising solely as a result of the gross negligence or willful misconduct of Secured Party or any of the Lenders;
- (6) Appoint any officer or agent of Secured Party as each Debtor's true and lawful proxy and attorney-in-fact, with power, upon the occurrence of any Event of Default (exercisable so long as such Event of Default is continuing); to endorse the applicable

Debtor's name or any of its officers or agents upon any notes, checks, drafts, money orders, or other instruments of payment (including payments payable under any policy of insurance on the Collateral) or Collateral that may come into possession of the Secured Party in full or part payment of any amounts owing to the Lenders; to sign and endorse the name of the applicable Debtor and/or any of its officers or agents upon any invoice, freight or express bill, bill of lading, storage or warehouse receipts, drafts against debtors, assignments, verifications and notices in connection with accounts, and any instrument or document relating thereto or to such Debtor's rights therein; to execute on behalf of each Debtor any financing statements, amendments, subordinations or other filings pursuant to the Agreements, the other Loan Documents or this Security Agreement; to exercise all voting rights in respect of the membership interests (or other membership interests) evidencing the Collateral pledged hereby; each of the Debtors hereby granting unto Secured Party on behalf of the Lenders, as the proxy and attorney-in-fact of such Debtor, full power to do any and all things necessary to be done in and about the premises as fully and effectually as such Debtor might or could do, and hereby ratifying all that said proxy and attorney shall lawfully do or cause to be done by virtue hereof. The proxy and power of attorney described herein shall be deemed to be coupled with an interest and shall be irrevocable for the entire term of the Agreements, the Notes and any Letter of Credit Agreements, and all transactions thereunder and thereafter as long as any Indebtedness or any of the commitments to lend (whether optional or obligatory) remain outstanding. The Secured Party shall have full power to collect, compromise, endorse, sell or otherwise deal with the Collateral or proceeds thereof on behalf of the Lenders in its own name or in the name of the applicable Debtor, provided that Secured Party shall act in a commercially reasonable manner.

C. Right of Sale.

(1) Each Debtor agrees that upon the occurrence and continuance of an Event of Default, Secured Party may, at its option, sell and dispose of the Collateral at public or private sale without any previous demand of performance. Each Debtor agrees that notice of such sale sent to such Debtor's address, as set forth on the signature pages attached hereto, by certified or registered mail sent at least five (5) days prior to such sale, shall constitute reasonable notice of sale. The foregoing shall not require notice if none is necessary under applicable law. The proceeds of sale shall be applied in the following order:

- (i) to all reasonable costs and charges incurred by Secured Party in the taking and causing the removal and sale of said property, including such reasonable attorneys' fees as shall have been incurred by Secured Party;
- (ii) to the Indebtedness, including without limitation all accrued interest thereon, premiums and make whole amounts, if any, in the order set forth in the Intercreditor Agreement; and
- (iii) any surplus of such proceeds remaining shall be paid to the applicable Debtor, or to such other party who shall lawfully be entitled thereto.

(2) At any sale or sales made pursuant to this Security Agreement or in a suit to foreclose the same, the Collateral may be sold en masse or separately, at the same or at different times, at the option of the Secured Party or its assigns. Such sale may be public or private with notice as required by the Uniform Commercial Code as then in effect in the state in which the Collateral is located, and the Collateral need not be present at the time or place of sale. At any such sale, the Secured Party may bid for and purchase any of the property sold, notwithstanding that such sale is conducted by the Secured Party or its attorneys, agents, or assigns.

D. Miscellaneous. Secured Party shall have the right at all times to enforce the provisions of this Security Agreement, on behalf of Lenders, in strict accordance with the terms hereof, notwithstanding any conduct or custom on the part of Secured Party or any of the Lenders in refraining from so doing at any time or times. The failure of Secured Party or any of the Lenders at any time or times to enforce its rights under said provisions strictly in accordance with the same shall not be construed as having created a custom in any way or manner contrary to the specific provisions of this Security Agreement or as having in any way or manner modified the same. All rights and remedies of Secured Party and Lenders hereunder shall be cumulative and concurrent, and the exercise of one right or remedy shall not be deemed a waiver or release of any other right or remedy.

#### VI. Representations and Warranties of Debtors.

Each Debtor represents and warrants, as continuing representations and warranties so long as any of the Agreements, the Notes or Letter of Credit Agreements remain in effect, that:

A. No financing statement covering the Collateral, or any part thereof, has been filed with any filing officer, except as permitted under the Agreements.

B. No other agreement, pledge or assignment covering the Collateral, or any part thereof, has been made and no security interest, other than the one created hereby or pursuant to security agreements and pledges previously made in favor of Secured Party on behalf of the Lenders, has attached or been perfected in the Collateral or in any part thereof, except as permitted under the Agreements.

C. No material dispute, right of setoff, counterclaim or defenses exist with respect to any part of the Collateral (excluding accounts, accounts receivable and rights to payment for services rendered), except as permitted under the Agreements.

D. At the time Secured Party's security interest attaches to any of the Collateral or its proceeds, such Debtor will be the lawful owner thereof with the right to transfer any interest therein, such Collateral is free and clear of all liens other than the one created hereby or permitted by all of the Agreements and that such Debtor will make such further assurances to prove its title to the Collateral as may be reasonably required, will keep such Collateral free and clear of all liens other than the one created hereby and liens permitted by all of the Agreements, and will take such action to defend the Collateral and its proceeds against the lawful claims and demands of all persons whomsoever. The delivery at any time by such Debtor to Secured Party of Collateral, or financing

statements covering any Collateral shall constitute a representation and warranty by such Debtor under this Security Agreement that, with respect to such Collateral, and each item thereof, such Debtor is owner of the Collateral and the matters heretofore warranted in this paragraph are true and correct in all material respects.  
and

E. The representations and warranties contained in any of the Agreements are incorporated by reference herein and are all made as of the date hereof.

#### VII. Mutual Agreements.

Each Debtor and Secured Party mutually agree as follows:

A. "Debtor," "Debtors" and "Secured Party" as used in this Security Agreement include the successors and permitted assigns of those parties.

B. To the extent permitted by applicable law, except as otherwise provided herein, the law governing this Security Agreement shall be that of the State of Michigan.

C. This Security Agreement includes all amendments and supplements hereto and all assignments hereof, provided, that any of the Debtors and Secured Party shall not be bound by any amendment hereto unless such amendment is expressed in a writing executed by each of them.

D. All capitalized or other terms not specifically defined herein are used as defined in the Intercreditor Agreement, and if not defined therein, then as defined in the Agreements or the other Loan Documents, as applicable. To the extent not inconsistent therewith, all such terms shall also be construed in conformity with the Michigan or other applicable Uniform Commercial Code.

E. The security interest granted under this Security Agreement shall be a continuing security interest in every respect (whether or not the outstanding balance of the Indebtedness is from time to time temporarily reduced to zero) and Secured Party's security interest in the Collateral as granted herein shall continue in full force and effect for the entire duration that any of the Agreements remain in effect and until all of the Indebtedness is repaid and discharged in full, and no commitment (whether optional or obligatory) to extend any credit under any of the Agreements, any of the Notes or any of the Letter of Credit Agreements remains outstanding.

**F. THE PARTIES HERETO ACKNOWLEDGE THAT THIS SECURITY AGREEMENT IS SUBJECT TO THE MUTUAL WAIVER OF JURY TRIAL CONTAINED IN THE APPLICABLE PROVISIONS OF THE RESPECTIVE AGREEMENTS.**

G. This Security Agreement has been executed and delivered pursuant to the Agreements, and, in the event of any conflict between this Security Agreement and the Agreements, the Agreements (and, as among the Lenders, but not otherwise, the Intercreditor Agreement) shall govern.



This Security Agreement amends and restates in its entirety the prior Amended and Restated Security Agreement executed and delivered as of August 24, 1998 by the Company in favor of the Collateral Agent, provided, however, nothing contained herein shall impair the liens and security interests established or continued thereby which liens and security interests shall continue in full force and effect.

In the event of any conflict between the terms and conditions of this Security Agreement and the terms and conditions of the Agreements, the terms and conditions of the Agreements (and, as among the Lenders, but not otherwise, the Intercreditor Agreement) shall govern and control.

IN WITNESS WHEREOF, each Debtor and Secured Party have executed this Security Agreement as of the day and year first above written.

[signatures follow on succeeding pages]

**DEBTORS:**

**BDO SEIDMAN, LLP**

**ADDRESS AND CHIEF EXECUTIVE**

By: *Harold B. Blumenthal*  
Its: *Vice Chairman & CEO*

**OFFICE:**

Two Prudential Plaza  
180 N. Stetson, Ste. 4300  
Chicago, IL 60601

**INTEGRATED SYSTEMS & SERVICES, LLC**

By: *Harold B. Blumenthal*  
Its: *President*

**STRATEGIC PROSPECTS, LLC**

By: *Harold B. Blumenthal*  
Its: *President*

**1910 PARTNERS, LLC**

By: *Harold B. Blumenthal*  
Its: *President*

**BDO SEIDMAN SOLUTIONS PROVIDER, LLC**

By: *Harold B. Blumenthal*  
Its: *President*

[signature page to Amended and Restated Security Agreement]

..ODMA\HODMA\Detroit;291589

WAVEBEND SOLUTIONS, L.L.C.

By: Kenneth B. Allen  
Its: Attorney-in-fact

BDO SOLUTIONS, LLC

By: Kenneth B. Allen  
Its: Vice President

BDO CORPORATE FINANCE, LLC

By: Kenneth B. Allen  
Its: Vice Chairman

MINDPEPPER, LLC

By: Kenneth B. Allen  
Its: Attorney-in-fact

BDO HUMAN CAPITAL SEARCH, LLC

By: Kenneth B. Allen  
Its: Secretary-Treasurer

[signature page to Amended and Restated Security Agreement]

BLUE WAGON, LLC

By: *Harold B. Allen*

Its: *Secretary-Treasurer*

ACCEPTED BY SECURED PARTY:

COMERICA BANK, as Collateral Agent  
for the Lenders

By \_\_\_\_\_

Its \_\_\_\_\_

[signature page to Amended and Restated Security Agreement]

::ODMA\HODMA\Detroit;291589

TRADEMARK  
REEL: 004274 FRAME: 0876

BLUE WAGON, LLC

By: \_\_\_\_\_

Its: \_\_\_\_\_

ACCEPTED BY SECURED PARTY:

COMERICA BANK, as Collateral Agent  
for the Lenders

By \_\_\_\_\_

Its \_\_\_\_\_

FIRST VICE PRESIDENT

[signature page to Amended and Restated Security Agreement]

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TRADEMARK  
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# **SCHEDULE A**

<u>Affiliate</u>	<u>Membership Interests Owed by Company</u>	<u>Percent Pledged of Units Owned</u>
Integrated Systems & Services, LLC	100%	100%
Strategic Prospects LLC	100%	100%
1910 Partners LLC	100%	100%
WaveBend Solutions, L.L.C.	100%	100%
BDO Solutions, LLC	100%	100%
BDO Corporate Finance, LLC	100%	100%
Mindpepper, LLC	100%	100%
BDO Seidman Solutions Provider, LLC	95%	100%
BDO Human Capital Search, LLC	100%	100%
Blue Wagon, LLC	99%	100%

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# AMENDED and RESTATED SECURITY AGREEMENT

## SCHEDULE I-INTELLECTUAL PROPERTY

U.S. TRADEMARKS OWNED BY MINDPEPPER, LLC		
MARK/GOODS	Serial No./ Filing Date	Status
<b>DINIDAN</b> Computer software, for conducting an online transaction that allows the seller and bidder to negotiate, in Class 9; auction method and system for conducting an online transaction that allows the seller and bidder to negotiate, in Class 35	N/A	To be filed
<b>MINDPEPPER</b> Computer software, namely software programs for use in connection with electronic commerce web sites, and business and technology organization and management, in Class 9; website hosting and administration, in Class 38	76/138,067 September 28, 2000	Pending - new application (ITU)
<b>BARGAIN AND HAGGLE</b> Computer software enabling electronic business transactions via a global computer network, in Class 9; computerized on-line search and information service bringing together, for the benefit of others, a variety of goods and services, and enabling customers to conveniently search, view and post information about goods and services, and negotiate for the sale and purchase of goods and services; automated and computerized trading of goods and services for others provided over a global communication information network, in Class 35	76/141,363 October 5, 2000	Pending - new application (ITU)
<b>BARGAIN AND HAGGLE Plus Design</b> Computer software enabling electronic business transactions via a global computer network, in Class 9; computerized on-line search and information service bringing together, for the benefit of others, a variety of goods and services, and enabling customers to conveniently search, view and post information about goods and services, and negotiate for the sale and purchase of goods and services; automated and computerized trading of goods and services for others provided over a global communication information network, in Class 35	76/156,673 October 31, 2000	Pending - new application (ITU)
<b>COMPAREALOT</b> Computerized on-line search and information service bringing together, for the benefit of others, a variety of goods and services and information regarding these goods and services, and enabling customers to conveniently search, view and post information about goods and services, and purchase goods and services; automated and computerized listing and sale of goods and services for others provided over a global communication information network, in Class 35; computer software enabling electronic business transactions via a global computer network, in Class 9	76/173,694 November 30, 2000	Pending - new application (ITU)
<b>ONLINE SHOPPING JUST TOOK A TURN FOR THE BETTER</b> Computer software enabling electronic business transactions via a global computer network, in Class 9; computerized on-line search and information service bringing together, for the benefit of others, a variety of goods and services, and enabling customers to conveniently search, view and post information about goods and services, and negotiate for the sale and purchase of goods and services; automated and computerized trading of goods and services for others provided over a global communication information network, in Class 35	76/177,889 December 8, 2000	Pending - new application (ITU)



**AMENDED and RESTATED SECURITY AGREEMENT**

**SCHEDULE I-INTELLECTUAL PROPERTY**

<b>COPYRIGHT APPLICATIONS OWNED BY MINDPEPPER, LLC</b>		
<b>TITLE</b>	<b>REGISTRATION NO./ DATE</b>	<b>STATUS</b>
Level 1 Avatars	N/A	New application - filed January 12, 2001.
Level 1 Avatars	N/A	To be filed February 1, 2001. *owner by assignment from Rick Grossenbacher

**AMENDED and RESTATED SECURITY AGREEMENT**

**SCHEDULE I-INTELLECTUAL PROPERTY**

**TRADEMARK/SERVICE MARK STATUS REPORT**

<b><u>Name of Mark</u></b>	<b><u>Registration or Serial Number</u></b>	<b><u>Status</u></b>	<b><u>Goods/Services</u></b>
<b>TOTAL CLIENT SATISFACTION</b>  Name of Applicant: BDO Seidman, LLP	Reg. 1910888  (supplemental register)	Registration Date: August 8, 1995  §§ 8 & 15 Declarations must be filed between August 8, 2000 and August 7, 2001  Next renewal date and date for Statement of Use re-filing (Section 8 & 9 affidavits), including 6 month window within which renewal application may be filed: February 8, 2004-August 7, 2005	Accounting, audit, tax and management consulting services. Int. Class 35
<b>FURNITURE INSIGHTS</b>  Name of Applicant: BDO Seidman, LLP	Reg. 2138506	Registration Date: February 24, 1998  §§ 8 & 15 Declarations must be filed between February 24, 2003 and February 23 10, 2004  Next renewal date and date for Statement of Use re-filing (Section 8 & 9 affidavits), including 6 month window within which renewal application may be filed: August 24, 2007-February 23, 2008	Newsletter providing information regarding the furniture industry. Int. Class 16

**AMENDED and RESTATED SECURITY AGREEMENT**

**SCHEDULE I-INTELLECTUAL PROPERTY**

**TRADEMARK/SERVICE MARK STATUS REPORT**

<u>Name of Mark</u>	<u>Registration or Serial Number</u>	<u>Status</u>	<u>Goods/Services</u>
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CALL US FIRST  Name of Applicant: BDO Seidman, LLP	Reg. 2340198	Registration Date: April 11, 2000  §§ 8 & 15 Declarations must be filed between April 11, 2005 and April 10, 2006  Next renewal date and date for Statement of Use re-filing (Section 8 & 9 affidavits), including 6 month window within which renewal application may be filed: October 11, 2009-April 10, 2010	Pre-employment background investigation services; and private investigation in the nature of fraudulent claims investigation and tracking, detection and fraud prevention. Int. Class 35
FIRST  Name of Applicant: BDO Seidman, LLP	Reg. 2340199	Registration Date: April 11, 2000  §§ 8 & 15 Declarations must be filed between April 11, 2005 and April 10, 2006  Next renewal date and date for Statement of Use re-filing (Section 8 & 9 affidavits), including 6 month window within which renewal application may be filed: October 11, 2009-April 10, 2010	Pre-employment background investigation services; and private investigation in the nature of fraudulent claims investigation and tracking, detection and fraud prevention. Int. Class 35

**AMENDED and RESTATED SECURITY AGREEMENT**

**SCHEDULE I-INTELLECTUAL PROPERTY**

**TRADEMARK/SERVICE MARK STATUS REPORT**

<u>Name of Mark</u>	<u>Registration or Serial Number</u>	<u>Status</u>	<u>Goods/Services</u>
JOB OPS  Name of Applicant: BDO Seidman, LLP	75/686465	Response to Action No. 2 submitted January 17, 2001  Response to Action No. 1 submitted on March 22, 2000  Filing date: April 19, 1999	Pre-recorded computer software for use in tracking real-time labor; materials used in custom manufacturing businesses in a wide range of industries, including woodworking, cabinetry/carpentry, custom exhibits, store fixtures, metal fabrication, large equipment manufacturers /customization; purchase orders; other job operations and production costs, namely, labor force management, inventory assessment, time tracking, bar code integration, bill of materials/parts integration, quoting and estimating, scheduling and capacity planning and serial number tracking; and monitoring job status, namely, viewing job budgets and costs, viewing detail of labor work by individual, time/day and quantity complete, viewing summary of status codes to anticipate production or scheduling problems, reviewing production schedules and creating reports analyzing productivity and profitability by activity, job type or employee. Int'l. Class 9

**TRADEMARK**

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**AMENDED and RESTATED SECURITY AGREEMENT**

**SCHEDULE I-INTELLECTUAL PROPERTY**

**TRADEMARK/SERVICE MARK STATUS REPORT**

<b><u>Name of Mark</u></b>	<b><u>Registration or Serial Number</u></b>	<b><u>Status</u></b>	<b><u>Goods/Services</u></b>
WOLFPACK AND DESIGN  Name of Applicant: BDO Seidman, LLP	76/035381	Response to Action No. 1 submitted November 10, 2000  Filing date: April 26, 2000	Accounting services; business and account auditing services; tax consultation, assessment, planning and preparation services; business management and consulting services. Int. Class 35  Financial analysis and consultation. Int. Class 36  Reviewing standards and practices to assure compliance with the securities and exchange commission's laws and regulations, namely, securities and exchange commission's compliance reviews of interim data, internal control reviews and regulatory and other compliance reporting; technical consultation and research in the field of computer technology and electronic commerce; litigation support services. Int. Class 42

**AMENDED and RESTATED SECURITY AGREEMENT**

**SCHEDULE I-INTELLECTUAL PROPERTY**

**TRADEMARK/SERVICE MARK STATUS REPORT**

<u>Name of Mark</u>	<u>Registration or Serial Number</u>	<u>Status</u>	<u>Goods/Services</u>
COOPERATION, COLLABORATION, CONCENTRATION, COMMUNICATION  Name of Applicant: BDO Seidman, LLP	76/028292	Examiner's Amendment dated October 20, 2000  Response to Action No. 1 via telephone on October 19, 2000  Filing Date: April 18, 2000	Accounting services; business and account auditing services; tax consultation, assessment, planning and preparation services; business management and consulting services. Int. Class 35  Financial analysis and consultation. Int. Class 36  Reviewing standards and practices to assure compliance with the securities and exchange commission's laws and regulations, namely, securities and exchange commission's compliance reviews of interim data, internal control reviews and regulatory and other compliance reporting; technical consultation and research in the field of computer technology and electronic commerce; litigation support services. Int. Class 42
THE INTELLIGENT APPROACH TO INTELLECTUAL PROPERTY DAMAGES  Name of Applicant: BDO Seidman, LLP	76/028291	Examiner's Amendment dated October 20, 2000  Response to Action No. 1 via telephone on October 19, 2000  Filing Date: April 18, 2000	Litigation support services, namely, assisting in the development of and response to discovery requests and depositions, document review, assessment and analysis of intellectual property value, damages analysis, case strategy and other litigation support services. Int. Class 42

**AMENDED and RESTATED SECURITY AGREEMENT**

**SCHEDULE I-INTELLECTUAL PROPERTY**

**TRADEMARK/SERVICE MARK STATUS REPORT**

<b><u>Name of Mark</u></b>	<b><u>Registration or Serial Number</u></b>	<b><u>Status</u></b>	<b><u>Goods/Services</u></b>
SERVICE GAP  Name of Applicant: BDO Seidman, LLP	75/686303	Submitted to the PTO for filing on April 19, 2000 with instructions to send all inquires to Joanna Moore, Esq.  Abandonment date: February 7, 2000-applicant failed to respond to office action	Accounting services; business and account auditing services; tax consultation, assessment and preparation services; and business management and consulting services in International Class 35
WAVEBEND  Name of Applicant: WaveBend Solutions, L.L.C.	76/070918	Response to Action No. 1 due or before June 15, 2001  Filing date: June 15, 2000	Information technology consulting services, such as e-business strategy development and analysis, integration, implementation and web application architecture and construction in International Class 42
WAVEBEND SOLUTIONS  Name of Applicant: WaveBend Solutions, L.L.C.	76/084089	Response to Action No. 1 due on or before July 10, 2001  Filing date: July 6, 2000	Information technology consulting services, such as e-business strategy development and analysis, integration, implementation and web application architecture and construction in International Class 42
WAVEBEND AND DESIGN  Name of Applicant: WaveBend Solutions, L.L.C.	76/080256	Response to Action No. 1 due on or before June 29, 2001  Filing date: June 29, 2000	Information technology consulting services, such as e-business strategy development and analysis, integration, implementation and web application architecture and construction in International Class 42
DYNAMIC SOLUTIONS. SUSTAINABLE RESULTS  Name of Applicant: WaveBend Solutions, L.L.C.	76/080255	Response to Action No. 1 due on or before July 2, 2001  Filing Date: June 29, 2000	Information technology consulting services such as e-business strategy development and analysis, integration, implementation and web application architecture and construction in International Class 42

Amended and Related Security Agreement...Schedules II, III and IV

DO Seidman, LLP and Subsidiaries  
Location of Collateral, Place of Business & Chief Executive Office

Property Name	Property Address	Property City	Property State	Location of Collateral	Location of Place of Business
1000 Bristle Street	1000 Bristle Street	Chickasha	OK	BDO & WB	BDO & WB
10 Avenue of the Stars	10 Avenue of the Stars	Los Angeles	CA	BDO & WB	BDO & WB
1000 Avenue of the Stars	1000 Avenue of the Stars	Los Angeles	CA	BDO	BDO
One Sandstone Street	One Sandstone Street	San Francisco	CA	BDO & WB	BDO & WB
3000 Sand Hill Road	3000 Sand Hill Road	Menlo Park	CA	BDO	BDO
303 East 17th Avenue	303 East 17th Avenue	Denver	CO	BDO	BDO
1129 20th Street, N.W.	1129 20th Street, N.W.	Washington	DC	BDO	BDO
100 Southeast Second Street	100 Southeast Second Street	Miami	FL	BDO	BDO
201 South Orange Avenue	201 South Orange Avenue	Orlando	FL	Subleased to BDO Seidman Alliance	BDO
1601 Forum Place	1601 Forum Place	West Palm Beach	FL	BDO	BDO
285 Peachtree Center Avenue, N.E.	285 Peachtree Center Avenue, N.E.	Atlanta	GA	BDO & WB	BDO & WB
180 North LaSalle and 130 East Randolph	180 North LaSalle and 130 East Randolph	Chicago	IL	BDO, WB, BSM, BSP, SP, 1910, TS, BS, ISS, M	BDO, WB, BSM, BSP, SP, 1910, TS, BS, ISS, M
233 North Michigan Avenue	233 North Michigan Avenue	Chicago	IL	BDO & WB	BDO & WB
1639 North Alpine Road	1639 North Alpine Road	Rockford	IL	BDO	BDO
40 Broad Street	40 Broad Street	Boston	MA	BDO	BDO
28 Parker Street	28 Parker Street	Gardner	MA	BDO	BDO
90 Monroe Avenue, N.W.	90 Monroe Avenue, N.W.	Grand Rapids	MI	BDO	BDO
770 Kennon Avenue	770 Kennon Avenue	Grand Rapids	MI	BDO & M	BDO & M
648 Monroe Avenue, N.W.	648 Monroe Avenue, N.W.	Grand Rapids	MI	BDO	BDO
211 East Water Street	211 East Water Street	Kalamazoo	MI	BDO	BDO
801 West Norton Avenue	801 West Norton Avenue	Muskegon	MI	BDO	BDO
755 West Big Beaver Road	755 West Big Beaver Road	Troy	MI	BDO & WB	BDO & WB
Two Meridian Crossings	Two Meridian Crossings	Richfield	MN	BDO	BDO
720 Olive Street	720 Olive Street	St. Louis	MO	BDO	BDO
1400 Charlotte Plaza	1400 Charlotte Plaza	Charlotte	NC	BDO	BDO
Highway 68 and Premier Drive	Highway 68 and Premier Drive	High Point	NC	BDO	BDO
90 Woodbridge Center Drive	90 Woodbridge Center Drive	Woodbridge	NJ	BDO	BDO
Park 80 West	Park 80 West	Saddlebrook	NJ	BDO & WB	BDO & WB
401 Broad Hollow Road	401 Broad Hollow Road	Melville	NY	BDO	BDO
401 Broad Hollow Road	401 Broad Hollow Road	Melville	NY	BDO	BDO
330 Madison Avenue	330 Madison Avenue	New York City	NY	BDO, WB, BCF, BHCS, BW	BDO, WB, BCF, BHCS, BW
330 Madison Avenue	330 Madison Avenue	New York City	NY	BDO	BDO
500 Fifth Avenue	500 Fifth Avenue	New York City	NY	BDO	BDO
200 Summit Lake Drive	200 Summit Lake Drive	Valhalla	NY	BDO	BDO
1601 Market Street	1601 Market Street	Philadelphia	PA	BDO	BDO
1700 Market Street	1700 Market Street	Philadelphia	PA	BDO	BDO
5100 Poplar Avenue	5100 Poplar Avenue	Memphis	TN	BDO	BDO
5100 Poplar Avenue	5100 Poplar Avenue	Memphis	TN	BDO	BDO
2323 Bryan Street	2323 Bryan Street	Dallas	TX	BDO & WB	BDO & WB
700 N. Pearl Street	700 N. Pearl Street	Dallas	TX	BDO	BDO
1200 Smith Street	1200 Smith Street	Houston	TX	BDO	BDO
300 Annapolis Place	300 Annapolis Place	Richmond	VA	BDO	BDO
600 University Street	600 University Street	Seattle	WA	BDO & WB	BDO & WB
800 University Street	800 University Street	Seattle	WA	BDO	BDO
West 601 Riverside Avenue	West 601 Riverside Avenue	Spokane	WA	BDO	BDO
330 East Kilbourn Avenue	330 East Kilbourn Avenue	Milwaukee	WI	BDO	BDO
170 South Second Street	170 South Second Street	Milwaukee	WI	BDO	BDO
				Key	Company
				BDO	BDO Seidman, LLP
				WB	WaveBend Solutions, L.L.C.
				BSM	BDO Seidman Management, Inc.
				BSP	BDO Seidman Solutions Provider, LLC
				SP	Strategic Prospects, LLC
				1910	1910 Partners, LLC
				TS	Trusted Solutions, LLC
				BS	BDO Solutions, LLC
				BCF	BDO Corporate Finance, LLC
				ISS	Integrated Systems & Services, LLC
				M	mindpepper, LLC
				BHCS	BDO Human Capital Search, LLC
				BW	Blue Wagon, LLC



**Amendment No. 1 to the Amended and Restated Security Agreement By and Between  
Comerica Bank as Collateral Agent and BDO Seidman, LLP, Trenwith Valuation, LLC  
and Trenwith Group, LLC, as Debtors**

THIS AMENDMENT is dated as of May 15, 2006, by and between BDO Seidman, LLP, Trenwith Valuation, LLC and Trenwith Group, LLC (collectively, the "Debtors" and each individually, a "Debtor") and Comerica Bank, as Collateral Agent for and on behalf of the Lenders ("Secured Party").

RECITALS:

A. Debtors executed and delivered to Secured Party that certain Amended and Restated Security Agreement dated as of March 26, 2001 and that Joinder Agreement dated as of December 6, 2004, as applicable, as amended and may be further amended from time to time ("Security Agreement"), granting Secured Party a first priority security interest in the Collateral (as defined in the Security Agreement) to secure the Indebtedness of Debtors to Secured Party.

B. Debtors and Secured Party desire to amend the Security Agreement as set forth herein.

NOW, THEREFORE, in consideration of the premises and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, Debtors and the Secured Party hereby agree as follows:

1. Pursuant to Section II.C(7) of the Security Agreement and to Section 8.18 of the Credit Agreement (as defined in the Security Agreement), Debtors agree that the intellectual property listed on Schedule F annexed hereto is hereby pledged and becomes part of the Collateral referred to in the Security Agreement and shall secure payment and performance of all Indebtedness as provided in the Security Agreement.


2. Pursuant to Section II.C(1) of the Security Agreement and Section 8.18 of the Credit Agreement, Debtors agree that, notwithstanding certain Subsidiaries that are deemed not to be Significant Subsidiaries under the Credit Agreement, the membership interests (or other ownership interests) listed on Schedule A annexed hereto are hereby pledged and become part of the Collateral referred to in the Security Agreement and shall secure payment and performance of all Indebtedness as provided in the Security Agreement.

3. The undersigned hereby agree that this Amendment may be attached to the Security Agreement.

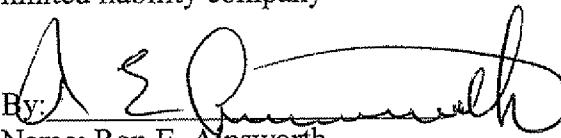
4. Except as amended by this Amendment, all of the terms and conditions of the Security Agreement shall remain in full force and effect. Capitalized terms used but not defined herein shall have the meanings given them in the Agreement.

5. The above Amendment shall be effective as of the date hereof.

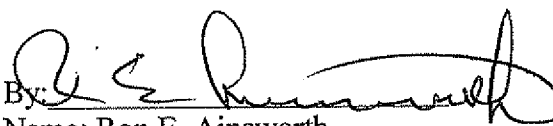
**BDO SEIDMAN, LLP**, a New York registered  
limited liability partnership

By:   
Name: Howard B. Allenberg  
Title: Chief Financial Officer


**TRENWITH VALUATION, LLC**, a Delaware  
limited liability company

By:   
Name: Ron E. Ainsworth  
Title: President

**TRENWITH GROUP, LLC**

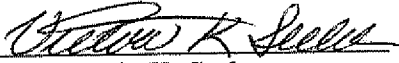
By:   
Name: Ron E. Ainsworth  
Title: President

COMERICA BANK, as Collateral Agent

By:   
Name: Timothy O'Rourke  
Title: Vice President

Acknowledged and Agreed:

**SEIDMAN PRIVATE SECURITIES, LLC**

By: 

Name: Victoria K. Serles

Title: President

**TRENWITH SECURITIES, LLC**

By: \_\_\_\_\_

Name: Ron E. Ainsworth

Title: President

Acknowledged and Agreed:

**SEIDMAN PRIVATE SECURITIES, LLC**

By: \_\_\_\_\_

Name: Victoria K. Serles

Title: President

**TRENWITH SECURITIES, LLC**

By: 

Name: Ron E. Ainsworth

Title: President

**SCHEDULE A  
TO  
SECURITY AGREEMENT**

**BDO SEIDMAN  
EQUITY INTERESTS**

<u>Affiliate</u>	Membership Interests	<u>Percent Pledged of Units Owned</u>
Seidman Private Securities, LLC	100% owned by Company	100%
Trenwith Group, LLC	Class A: 100% Class B: 51%, in each case owned by Company	100%
Trenwith Valuation, LLC	100% owned by Trenwith Group, LLC	100%
Trenwith Securities, LLC	100% owned by Trenwith Group, LLC	100%

**SCHEDULE F  
TO  
SECURITY AGREEMENT**

**BDO SEIDMAN  
INTELLECTUAL PROPERTY**

**U.S. COPYRIGHTS**

<b>TITLE</b>	<b>REG. NO.</b>	<b>OWNER</b>
FAS 96, Accounting for Income Taxes : microcomputer template	TXu-393-836	BDO Seidman
Audit tool	TXu-1-109-439	BDO Seidman, LLP

**U.S. PATENTS**

<b>PATENT APP. NO.</b>	<b>TITLE</b>	<b>OWNER</b>
09/836862	Method for creating a multi-level business alliance	BDO Seidman LLP

**TRADEMARKS**

<b>MARK</b>	<b>SERIAL/ REG. NO.</b>	<b>DESCRIPTION</b>	<b>OWNER</b>
BRIDGEMARK A DIVISION OF BDO SEIDMAN, LLP (and Design)	2,982,604	Business services, namely, risk consulting, advisory and auditing services.	BDO Seidman, LLP
SEIDMAN NATIONAL TRUST COMPANY	76/331916	Financial services, namely, personal trust and estate administration, asset management, employee benefit plan and individual retirement account trustee services,	BDO Seidman, LLP

MARK	SERIAL/ REG. NO.	DESCRIPTION	OWNER
		planned giving program in the nature of charitable fund raising services and estate and wealth management services.	
THE INTELLIGENT APPROACH TO INTELLECTUAL PROPERTY DAMAGES	2,457,184	Litigation support services, namely, assisting in the development of and response to discovery requests and depositions, document review, assessment and analysis of intellectual property value, damages analysis, case strategy, and other litigation support services.	BDO Seidman, LLP
COOPERATION, COLLABORATION, CONCENTRATION, COMMUNICATION	2,457,185	Reviewing standards and practices to assure compliance with Securities and Exchange Commission's laws and regulations, namely, Securities and Exchange Commission's compliance reviews of interim data, internal control reviews and regulatory and other compliance reporting; technical consultation and research in the field of computer technology and electronic commerce; litigation support services.	BDO Seidman, LLP
JOB OPS	2,508,496	Pre-recorded computer software for use in tracking real-time labor; raw materials used in custom manufacturing; purchase orders; other job operations, namely, labor force management, inventory assessment, time tracking, bar code integration, bill of materials/parts integration, quoting and estimating, scheduling and capacity	BDO Seidman, LLP



MARK	SERIAL/ REG. NO.	DESCRIPTION	OWNER
		planning and serial number tracking; and production costs; and for use in monitoring job status, namely, job budgets and costs, detail of labor work by individual, time/day and quantity complete, summary of status codes to anticipate production or scheduling problems, reviewing production schedules and creating reports analyzing productivity and profitability by activity, job type employee.	
CALL US FIRST	2,340,198	Preemployment background investigation services; and private investigation in the nature of fraudulent claims investigation and tracking, detection and fraud prevention.	BDO Seidman, LLP
FIRST	2,340,199	Preemployment background investigation services; and private investigation in the nature of fraudulent claims investigation and tracking, detection and fraud prevention.	BDO Seidman LLP
BRINGING MORE TO CLIENTS	2,140,988	Accounting services, business and account auditing services, tax consultation, assessment and preparation services; and business management and consulting services.	BDO Seidman, LLP
FURNITURE INSIGHTS	2,138,506	Newsletter providing information regarding the furniture industry.	BDO Seidman, LLP
HELPING CLIENTS SUCCEED	1,497,022	Accounting services.	BDO Seidman