

## TRADEMARK ASSIGNMENT COVER SHEET

Electronic Version v1.1  
Stylesheet Version v1.2

ETAS ID: TM385807

<b>SUBMISSION TYPE:</b>	NEW ASSIGNMENT		
<b>NATURE OF CONVEYANCE:</b>	SECURITY INTEREST		
<b>CONVEYING PARTY DATA</b>			
<b>Name</b>	<b>Formerly</b>	<b>Execution Date</b>	<b>Entity Type</b>
ACL SERVICES LTD.		05/25/2016	Corporation: CANADA
<b>RECEIVING PARTY DATA</b>			
<b>Name:</b>	Silicon Valley Bank		
<b>Street Address:</b>	3003 Tasman Drive		
<b>City:</b>	Santa Clara		
<b>State/Country:</b>	CALIFORNIA		
<b>Postal Code:</b>	95054		
<b>Entity Type:</b>	CORPORATION: CALIFORNIA		
<b>PROPERTY NUMBERS Total: 9</b>			
<b>Property Type</b>	<b>Number</b>	<b>Word Mark</b>	
<b>Registration Number:</b>	1516233	ACL	
<b>Registration Number:</b>	1610882	AUDIT COMMAND LANGUAGE	
<b>Registration Number:</b>	3234097	ACL	
<b>Registration Number:</b>	3877412	AUDITEXCHANGE	
<b>Registration Number:</b>	3877413	ACL AUDITEXCHANGE	
<b>Registration Number:</b>	3853235	WORKPAPERS	
<b>Serial Number:</b>	78242975	DIRECT LINK	
<b>Serial Number:</b>	77762019	AX	
<b>Serial Number:</b>	86384310	ACL	
<b>CORRESPONDENCE DATA</b>			
<b>Fax Number:</b>	8586385130		
<i>Correspondence will be sent to the e-mail address first; if that is unsuccessful, it will be sent using a fax number, if provided; if that is unsuccessful, it will be sent via US Mail.</i>			
<b>Phone:</b>	858-677-1400		
<b>Email:</b>	susan.reynholds@dlapiper.com		
<b>Correspondent Name:</b>	DLA Piper LLP (US)		
<b>Address Line 1:</b>	4365 Executive Drive, Suite 1100		
<b>Address Line 4:</b>	San Diego, CALIFORNIA 92121		
<b>NAME OF SUBMITTER:</b>	Troy Zander		

CH \$240.00 1516233

<b>SIGNATURE:</b>	/s/ Troy Zander
<b>DATE SIGNED:</b>	05/26/2016
<b>Total Attachments: 11</b> source=IPSA#page1.tif source=IPSA#page2.tif source=IPSA#page3.tif source=IPSA#page4.tif source=IPSA#page5.tif source=IPSA#page6.tif source=IPSA#page7.tif source=IPSA#page8.tif source=IPSA#page9.tif source=IPSA#page10.tif source=IPSA#page11.tif	

**SECOND AMENDED AND RESTATED  
INTELLECTUAL PROPERTY SECURITY AGREEMENT**

This Second Amended and Restated Intellectual Property Security Agreement (“**Agreement**”) is entered into as of the Effective Date by and between SILICON VALLEY BANK (“**Bank**”) and ACL SERVICES LTD. (“**Grantor**”).

RECITALS

A. Bank has agreed to make certain advances of money and to extend certain financial accommodation to ACL EUROPE LTD., a corporation organized under the laws of England and Wales (“**Co-Borrower**”), and Grantor (the “**Loans**”) in the amounts and manner set forth in that certain Second Amended and Restated Loan and Security Agreement by and among Bank, Co-Borrower and Grantor dated the Effective Date (as the same may be amended, modified or supplemented from time to time, the “**Loan Agreement**”; capitalized terms used herein are used as defined in the Loan Agreement). Bank is willing to make the Loans to Grantor, but only upon the condition, among others, that Grantor shall grant to Bank a security interest in certain Copyrights, Trademarks, Patents, and Mask Works (as each term is described below) to secure the obligations of Grantor under the Loan Agreement.

B. Pursuant to the terms of the Loan Agreement, Grantor has granted to Bank a security interest in all of Grantor's right, title and interest, whether presently existing or hereafter acquired, in, to and under all of the Collateral.

C. Grantor previously executed and delivered in favor of Bank that certain Amended and Restated Intellectual Property Security Agreement, dated as of December 13, 2010, between Bank and Grantor (as amended, restated, supplemented, or otherwise modified from time to time prior to the date hereof, the “**Original Agreement**”). Grantor and Bank are executing and delivering this Agreement in order to amend and restate the Original Agreement in its entirety.

NOW, THEREFORE, for good and valuable consideration, receipt of which is hereby acknowledged, and intending to be legally bound, as collateral security for the prompt and complete payment when due of its obligations under the Loan Agreement, Grantor hereby represents, warrants, covenants and agrees as follows:

AGREEMENT

1. Grant of Security Interest. To secure its obligations under the Loan Agreement, Grantor grants and pledges to Bank a security interest in all of Grantor's right, title and interest in, to and under its intellectual property (all of which shall collectively be called the “**Intellectual Property Collateral**”), including, without limitation, the following:

(a) Any and all copyright rights, copyright applications, copyright registrations and like protections in each work or authorship and derivative work thereof, whether published or unpublished and whether or not the same also constitutes a trade secret, now or hereafter existing, created, acquired or held, including without limitation those set forth on Exhibit A attached hereto (collectively, the “**Copyrights**”);

(b) Any and all trade secrets, and any and all intellectual property rights in computer software and computer software products now or hereafter existing, created, acquired or held;

(c) Any and all design rights that may be available to Grantor now or hereafter existing, created, acquired or held;

(d) All patents, patent applications and like protections including, without limitation, improvements, divisions, continuations, renewals, reissues, extensions and continuations-in-part of the same, including without limitation the patents and patent applications set forth on Exhibit B attached hereto (collectively, the “**Patents**”);

(e) Any trademark and servicemark rights, whether registered or not, applications to register and registrations of the same and like protections, and the entire goodwill of the business of Grantor connected with and symbolized by such trademarks, including without limitation those set forth on Exhibit C attached hereto (collectively, the “**Trademarks**”);

(f) All mask works or similar rights available for the protection of semiconductor chips, now owned or hereafter acquired, including, without limitation those set forth on Exhibit D attached hereto (collectively, the “**Mask Works**”);

(g) Any and all claims for damages by way of past, present and future infringements of any of the rights included above, with the right, but not the obligation, to sue for and collect such damages for said use or infringement of the intellectual property rights identified above;

(h) All licenses or other rights to use any of the Copyrights, Patents, Trademarks, or Mask Works and all license fees and royalties arising from such use to the extent permitted by such license or rights;

(i) All amendments, extensions, renewals and extensions of any of the Copyrights, Trademarks, Patents, or Mask Works; and

(j) All proceeds and products of the foregoing, including without limitation all payments under insurance or any indemnity or warranty payable in respect of any of the foregoing.

2. Recordation. Grantor authorizes the Commissioner for Patents, the Commissioner for Trademarks and the Register of Copyrights, the Canadian Intellectual Property Office and any other government officials to record and register this Agreement upon request by Bank.

3. Authorization. Grantor hereby authorizes Bank to (a) modify this Agreement unilaterally by amending the exhibits to this Agreement to include any Intellectual Property Collateral which Grantor obtains subsequent to the date of this Agreement, and (b) file a duplicate original of this Agreement containing amended exhibits reflecting such new Intellectual Property Collateral.

4. Loan Documents. This Agreement has been entered into pursuant to and in conjunction with the Loan Agreement, which is hereby incorporated by reference. The provisions of the Loan Agreement shall supersede and control over any conflicting or inconsistent provision herein. The rights and remedies of Bank with respect to the Intellectual Property Collateral are as provided by the Loan Agreement and related documents, and nothing in this Agreement shall be deemed to limit such rights and remedies.

5. Execution in Counterparts. This Agreement may be executed in counterparts (and by different parties hereto in different counterparts), each of which shall constitute an original, but all of which when taken together shall constitute a single contract. Delivery of an executed counterpart of a

signature page to this Agreement by facsimile or in electronic (i.e., "pdf" or "tif" format) shall be effective as delivery of a manually executed counterpart of this Agreement.

6. Successors and Assigns. This Agreement will be binding on and shall inure to the benefit of the parties hereto and their respective successors and assigns.

7. Governing Law. This Agreement and any claim, controversy, dispute or cause of action (whether in contract or tort or otherwise) based upon, arising out of or relating to this Agreement and the transactions contemplated hereby and thereby shall be governed by, and construed in accordance with, the laws of the United States and the State of California, without giving effect to any choice or conflict of law provision or rule (whether of the State of California or any other jurisdiction).

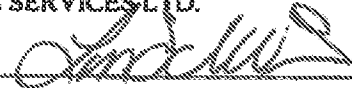
8. Effect of Amendment and Restatement. Except as otherwise set forth herein, this Agreement is intended to and does completely amend and restate, without novation, the Original Agreement. All security interests granted under the Original Agreement are hereby confirmed and ratified and shall continue to secure all Obligations under this Agreement and the other Loan Documents.

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IN WITNESS WHEREOF, the parties have caused this Second Amended and Restated Intellectual Property Security Agreement to be duly executed by its officers thereunto duly authorized as of the first date written above.

GRANTOR:

ACL SERVICES LTD.

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

Name: Laurie Schultz

Title: CEO

BANK:

SILICON VALLEY BANK

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

Name: Kelly Granado

Title: VP

*[Signature Page to Second Amended and Restated Intellectual Property Security Agreement]*

EXHIBIT A  
COPYRIGHTS

<u>Description</u>	<u>Registration/ Application Number</u>	<u>Registration/ Application Date</u>
“ACL for OS/390”	494003	Oct 2, 2001 (Reg)
“ACL for Windows”	494004	Oct 2, 2001 (Reg)
“ACL Desktop/Network Edition”	1033799	Oct 26, 2005 (Reg)
“ACL Server Edition”	1033780	Oct 26, 2005 (Reg)
“ACL AuditExchange (‘AX’)”	1072910	Nov 30, 2009 (Reg)

EXHIBIT B

PATENTS

<u>Description</u>	<u>Registration/ Application Number</u>	<u>Registration/ Application Date</u>	<u>Jurisdiction</u>
“Method and Apparatus for Processing XML Tagged Data”	Patent No. US 7,657,549	February 2, 2010	United States Patent Office
“Method and Apparatus for Processing XML Tagged Data”	Patent #2551591	Issued August 11, 2015	Canadian Intellectual Property Office



EXHIBIT C  
TRADEMARKS

<u>Description</u>	Registration/ Application <u>Number</u>	Registration/ Application <u>Date</u>
See Schedule C-1 attached hereto and by this reference incorporated herein.		

EXHIBIT D

MASK MARKS

<u>Description</u>	<u>Registration/ Application Number</u>	<u>Registration/ Application Date</u>

## Schedule C-1

## TRADE MARKS LIST (December 15, 2015)

## ACL Services Ltd.

No. within Jurisdiction	Trade Mark	App/ Reg. No.	App. Data	Class (if applicable)	Renewal Data	Status
Australia						
1	ACL	801,647	Jul 28, 1999	9	Jul 28, 2019 (Prev. expiry date: Jul 28, 2009)	Registered Sep 22, 2000
Canada						
1	A.C.L.	TMA208,499	Sep 5, 1974		Jul 25, 2020 (Prev. expiry dates: Jul 25, 2005; Jul 25, 1990)	Registered Jul 25, 1975
2	Audit Command Language	TMA360,842	Mar 5, 1987		Oct 27, 2019 (Prev. expiry date: Oct 27/04)	Registered Oct 27, 1989
3	ACL logo	TMA 585,096	Apr 3, 2001		Jul 11, 2018	Registered Jul 11, 2003
4	ACL Design with the text, "Data you can trust. Results you can see."	TMA649,108	Jan 9, 2003		Sep 27, 2020	Registered Sep 27, 2005
5	AuditExchange	TMA740,082	Mar 7, 2008		May 13, 2024	Registered May 13, 2009
6	ACL AuditExchange	TMA740,079	Mar 7, 2008		May 13, 2024	Registered May 13, 2009
7	Dots & Design (AuditExchange design)	TMA812789	Mar 7, 2008		November 28, 2026	Registered November 28, 2011
8	ACL	TMA740,068	Apr 3, 2008		May 13, 2024	Registered May 13, 2009
9	Direct Link	TMA682809	Feb 25, 2003		Mar 2, 2022	Registered Mar 2, 2007
10	AX	TMA856103	Jun 11, 2009		July 24, 2028	Registered July 24, 2013
11	ACL WORKPAPERS	TMA894951	July 11, 2012		January 23, 2030	Registered January 23, 2015
12	ACL & design	TMA918887	March 3, 2014		October 29, 2030	Registered October 29, 2015

No. within Jurisdiction	Trade Mark	App/ Reg. No.	App. Data	Class (if applicable)	Renewal Data	Status
<b>European Union<sup>1</sup></b>						
1	ACL	003922226	Jul 14, 2004	9, 16, 41, 42	Jul 14, 2024	Registered Nov 16, 2005
2	ACL logo	003922267	Jul 14, 2004	9, 16, 41, 42	Jul 14, 2014	Registered Mar 29, 2006
3	ACL & Design (2 <sup>nd</sup> )	013226188		9, 16, 41, 42	Sep 3, 2024	Registered Sep 3, 2014
4	AuditeExchange	007248032	Sep 5, 2008	9, 16, 41, 42	Sep 5, 2018	Registered Jun 10, 2009
5	ACL AuditeExchange	007248024	Sep 5, 2008	9, 16, 41, 42	Sep 5, 2018	Registered June 10, 2009
6	Dots in a Circle (AuditeExchange design)	007248057	Sep 5, 2008	9, 16, 41, 42	Sep 5, 2018	Registered Jun 29, 2009
7	AX	008746539	Dec 10, 2009	9, 16, 41, 42	Dec 10, 2019	July 4, 2012
<b>India</b>						
1	ACL	1392810	Oct 19, 2005	9		Pending
2	ACL	1392811	Oct 19, 2005	16		Pending
<b>Japan</b>						
1	ACL	5 106 064	Dec 26, 2005	9, 16	Jan 18, 2018	Registered Jan 18, 2008
2	ACL logo	5 106 065	Dec 26, 2005	9, 16	Jan 18, 2018	Registered Jan 18, 2008
<b>Singapore</b>						
1	ACL & Design	T1414125J	Sep 3, 2014	9, 16, 41, 42		Application filed – In examination
<b>USA</b>						

<sup>1</sup> European Union: Member countries within the European Union include Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom.

No. within Jurisdiction	Trade Mark	App/ Reg. No.	App. Data	Class (if applicable)	Renewal Data	Status
1	ACL	1,516,233	Jul 23, 1987	9	Dec 13, 2018 (Prev. expiry date Dec 13, 2008)	Registered Dec 13, 1988
2	Audit Command Language	1,610,882	Jul 23, 1987	9, 16, 41, 42	Aug 21, 2020 (Prev. expiry date: Aug 21, 2000)	Registered Aug 21, 1990
3	ACL logo	3,234,097	Sep 27, 2001	9, 16, 41, 42	Apr 24, 2017	Registered Apr 24, 2007
4	Direct Link	78/242975 Reg: 3512500	Apr 23, 2003	9, 16, 41, 42	Oct 7, 2018	Registered Oct 7, 2008
5	AX	77/762,019	Jun 17, 2009	9, 16, 41, 42		Application filed
6	AUDITEXCHANGE	3,877,412	Sep 5, 2009	9, 16, 41, 42	Nov 16, 2020	Registered Nov 16, 2010
7	ACL AUDITEXCHANGE	3,877,413	Sep 5, 2009	9, 16, 41, 42	Nov 16, 2020	Registered Nov 16, 2010
8	ACL & Design	86/384310	Sep 3, 2014	9, 16, 41, 42		Application filed
9	WORKPAPERS	3,853,235		42	Sep 28, 2020	Registered Sep 28, 2010