PATENT ASSIGNMENT

Electronic Version v1.1 Stylesheet Version v1.1

 SUBMISSION TYPE:
 NEW ASSIGNMENT

 NATURE OF CONVEYANCE:
 ASSIGNMENT

CONVEYING PARTY DATA

Name	Execution Date
ESALESTAX.COM, INC.	12/29/2004

RECEIVING PARTY DATA

Name:	CCH Incorporated
Street Address:	c/o Wolters Kluwer United States Inc.
Internal Address:	161 North Clark Street, 48th Floor
City:	Chicago
State/Country:	ILLINOIS
Postal Code:	60601-3221

PROPERTY NUMBERS Total: 1

Property Type	Number
Application Number:	09710443

CORRESPONDENCE DATA

Fax Number: (303)863-0223

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

Phone: (303) 863-9700

Email: athuerk@sheridanross.com

Correspondent Name: David F. Zinger, Sheridan Ross P.C.

Address Line 1: 1560 Broadway
Address Line 2: Suite 1200

Address Line 4: Denver, COLORADO 80202

NAME OF SUBMITTER: David F. Zinger

Total Attachments: 4

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> PATENT REEL: 015501 FRAME: 0225

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PATENT ASSIGNMENT

WHEREAS, ESALESTAX.COM, INC., a Colorado Corporation, having a principal place of business at 6766 S. Revere Parkway, Suite 120, Englewood, Colorado Assignor, is the owner of record in the U.S. Patent Office, and recorded at Reel 011676 Frame 0081 and Reel 012040 Frame 0298, of the invention entitled: Transaction Tax Collection System and Method, for which there has been a provisional application for a United States Letter Patent filed on November 11, 1999 having serial number 60/164976 and an application claiming priority therefrom, filed on November 10, 2000, having a serial number 09/710443;

WHEREAS, CCH INCORPORATED, a Delaware Corporation, whose post office address is c/o Wolters Kluwer United States Inc., 161 North Clark Street, 48th Floor, Chicago, Illinois 60601-3221, Attention: Mr. Bruce C. Lenz, Executive Vice President, as Assignee, acquired all of the assets of Assignor on or about August 13, 2002 and is desirous of securing any right, title and interest in and to this invention in all countries throughout the world, and in and to issued United States Letters Patent; and to any applications for United States Letters Patent on these inventions; and to the Letters Patent to be issued upon such applications that Assignor might have therein and be effective as of August 13, 2002;

NOW THEREFORE, be it known that for good and valuable consideration, hereby acknowledged to have been received by the Assignor, the Assignor has sold, assigned, transferred, and set over, and does hereby sell, assign, transfer, and set over unto the Assignee, its lawful successors and assigns, any and all of the Assignor's entire right, title, and interest in and to these inventions, together with any patent application which has been or may hereafter be filed thereon, and/or issued patent and all divisions, continuations, and continuations-in-part thereof, and all Letters Patent of the United States which may be granted thereon, and all extensions, renewals and reissues thereof, and all choses in action which may be based thereon, and all rights to claim and contest priority on the basis of any such application, and all applications for Letters Patent which have been or may hereafter be filed for these inventions in any foreign country and all Letters Patent which have been or may hereafter be granted on these inventions in any foreign country, and all extensions, renewals, and reissues thereof; and the Assignor hereby authorizes and requests the Commissioner of Patents of the United States and any official of any foreign country whose duty it is to issue patents on applications as described above, to issue all Letters Patent for these inventions to Assignee, its successors and assigns, and/or to assign already issued Letters Patent to Assignee in accordance with the terms of this Assignment;

AND, the Assignor hereby covenants that the Assignor has the full right to convey the interest assigned by this Assignment, has not conveyed any interest in the inventions or right to practice the inventions to any third party, and the Assignor has not executed and will not execute any Agreement in conflict with this Assignment;

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AND, the Assignor hereby further covenants and agrees that the Assignor will, without further consideration, communicate with Assignee, its successors and assigns, any facts known to the Assignor respecting these inventions, and testify in any legal proceeding, sign all lawful papers when called upon to do so, execute and deliver any and all papers that may be necessary or desirable to perfect the title to these inventions in said Assignee, its successors and assigns, execute all divisional, continuation, and reissue applications, make all rightful oaths and generally do everything possible to aid Assignee, its successors, and assigns, to obtain and enforce proper patent protection for these inventions in the United States and any foreign country, it being understood that any expense incident to the execution of such papers shall be borne by the Assignee, its successors and assigns.

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IN TESTIMONY WHEREOF, an authorized representative of Assignor and Assignee have each hereunto set their hands as of the 29th day of December, 2004.

ASSIGNOR:

 ${\tt ESALESTAX.COM, INC.}$

Name: Alvin B. Feder
Title: General Counsel

ASSIGNEE:

CCH INCORPORATED

Name: Alvin B. Feder Title: General Counsel

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ACKNOWLEDGEMENT BY NOTARY PUBLIC:

STATE OF ILLINOIS

SS.

COUNTY OF LAKE

On the 29th day of December, in the year 2004 before me, the undersigned, personally appeared Alvin B. Feder, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

SEAL

"OFFICIAL SEAL" Barbara Smith Notary Public, State of Illinois My Commission Exp. 04/04/2005

Harling Smell
Motary Public
My Commission Expires: 44/2005

STATE OF ILLINOIS

SS.

COUNTY OF LAKE

On the 29th day of December, in the year 2004, before me, the undersigned, personally appeared Alvin B. Feder, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument

SEAL

'OFFICIAL SEAL Barbara Smith Notary Public, State of Illinois My Commission Exp. (4/04/2005)

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RECORDED: 12/30/2004