

BERRY & PERKINS  
A PROFESSIONAL CORPORATION

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11 Attorneys for Defendants  
EYGN Limited, Ernst & Young LLP  
12 and Ernst & Young Advisory Inc.

13 **THE UNITED STATES DISTRICT COURT**  
14 **FOR THE CENTRAL DISTRICT OF CALIFORNIA**

15 ENTREPRENEUR MEDIA, INC., a )  
16 New York corporation, )  
17 Plaintiff, )  
18 vs. )  
19 EYGN Limited, ERNST & YOUNG )  
20 LLP and ERNST & YOUNG )  
ADVISORY INC., )  
21 Defendants. )

Case No. SACV08-0608 DOC  
(MLGx)  
Complaint filed June 2, 2008

**DECLARATION OF VICTORIA COCHRANE**

Date: December 22, 2008  
Time: 8:30 a.m.  
Courtroom: 9D  
Judge: Honorable David O. Carter

22 \_\_\_\_\_ )  
23 EYGN Limited, ERNST & YOUNG )  
LLP, )  
24 Counterclaim-Plaintiffs, )  
25 vs. )  
26 ENTREPRENEUR MEDIA, INC., )  
Counterclaim-Defendant. )

1 I, Victoria Cochrane, declare under penalty of perjury:

2 1. I am a Director of Defendant-Counterclaim-Plaintiff EYGN Limited  
3 (“EYGN”), a position I have held since 1 July, 2008. This declaration is based on  
4 my personal knowledge, my review of corporate records kept in the ordinary course  
5 of business, and matters about which I have been informed by persons acting under  
6 my supervision.

7 2. EYGN is an intellectual property holding company organized and  
8 existing under the laws of the Bahamas, with a registered office at One Montague  
9 Place, East Bay Street, Nassau, Bahamas.

10 3. EYGN is not registered to do business in California, nor does it  
11 conduct or solicit business in California. EYGN maintains no California offices,  
12 property, personnel, bank accounts, mailing addresses or telephone numbers.

13 4. EYGN has no subsidiaries that conduct business in California.

14 5. Aside from a demand letter and follow-up email that EYGN’s New  
15 York counsel sent to Entrepreneur Media, Inc. (“EMI”) in California, as described  
16 below, EYGN has had no dealings whatsoever in California.

17 6. EYGN owns the ENTREPRENEUR OF THE YEAR in the United  
18 States and elsewhere, and owns United States Trademark Registration No.  
19 1,587,164 for this mark, based on first use in interstate commerce in 1986, in  
20 connection with “[c]onducting an annual awards ceremony commemorating the  
21 recipient’s exceptional achievement in entrepreneurial business achievements” in  
22 International Class 41.<sup>1</sup> I am advised that, under the applicable law, this  
23 registration is “incontestable.” A print-out from the United States Patent and  
24 Trademark Office (“USPTO”) showing the details of this registration is annexed  
25 hereto as Exhibit A.

26 <sup>1</sup> EYGN also owns, *inter alia*, the WORLD ENTREPRENEUR OF THE YEAR  
mark and United States Registration No. 2,669,983 therefor in connection with the  
same services, based on first use in commerce in 2001, as shown on the USPTO  
print-out annexed hereto as Exhibit B.

1           7. EYGN has licensed use of certain marks, including the  
2 ENTREPRENEUR OF THE YEAR mark, to Ernst & Young LLP (“Ernst &  
3 Young”), which is a member firm of Ernst & Young Global Limited. Ernst &  
4 Young uses the mark under this license (the “E&Y License”) in connection with a  
5 contest and awards program for innovative business leaders that has been running  
6 in the United States for more than twenty years. Ernst & Young is headquartered in  
7 New York, and the E&Y License is governed by New York law. A true and correct  
8 copy of the E&Y License is annexed hereto as Exhibit C.

9           8. The E&Y License provides that EYGN and Ernst & Young have no  
10 liability for each others’ acts or omissions. EYGN receives no royalty income or  
11 license fees from the E&Y License.

12           9. EYGN has never licensed or otherwise authorized EMI to use the  
13 ENTREPRENEUR OF THE YEAR mark.

14           10. While EYGN licenses certain of its trademarks (such as the ERNST &  
15 YOUNG mark) and other intellectual property to Ernst & Young in the United  
16 States and other member firms of Ernst & Young Global Limited elsewhere in the  
17 world, EYGN and Ernst & Young have no relationship with each other besides that  
18 of licensor/licensee.

19           11. For example: EYGN is not an owner or partner of Ernst & Young, and  
20 Ernst & Young is not an owner or shareholder of EYGN. Ernst & Young does not  
21 pay any expenses of EYGN. EYGN and Ernst & Young have separate boards of  
22 directors, maintain separate offices, maintain separate bank accounts and issue  
23 separate financial statements.

24           12. EYGN has not authorized Ernst & Young to act as an agent for  
25 EYGN.

26           13. The majority of files relating to EYGN’s United States trademark  
registrations, including enforcement activities with respect to infringing uses of the  
ENTREPRENEUR OF THE YEAR mark in the United States, are kept in New

1 York, at the offices of EYGN's New York trademark counsel Fross Zelnick  
2 Lehrman & Zissu, P.C. and the offices of EYGN's United States licensee, Ernst &  
3 Young. Accordingly, a considerable amount of documents and things relating to  
4 the ENTREPRENEUR OF THE YEAR mark, including copies of trademark  
5 registrations, Statements of Continuing Use of the mark, Specimens of Use of the  
6 mark and other filings with the USPTO, as well as copies of enforcement  
7 correspondence and documents, are located in New York.

8 14. In addition, copies of documents relating to EYGN's  
9 ENTREPRENEUR OF THE YEAR mark are located in London, at the offices of  
10 Ernst & Young Global Limited.

11 15. None of EYGN's trademark registration or enforcement files are  
12 located in California.

13 16. For the above reasons, litigation in California would impose a great  
14 burden and expense upon EYGN.

15  
16  
17 I declare under penalty of perjury under the laws of the United States of America  
18 that the foregoing is true and correct.

19  
20 Executed on October 29, 2008

21 at Becket House, 1 Lambeth Palace Road, London, SE1 7EU, UK.

22  
23  
24  
25 

26 VICTORIA COCHRANE

# Exhibit A

**Thank you for your request. Here are the latest results from the [TARR web server](#).**

**This page was generated by the TARR system on 2008-11-10 14:20:52 ET**

**Serial Number:** [73749392 Assignment Information](#)      [Trademark Document Retrieval](#)

**Registration Number:** [1587164](#)

**Mark (words only):** [ENTREPRENEUR OF THE YEAR](#)

**Standard Character claim:** [No](#)

**Current Status:** [This registration has been renewed.](#)

**Date of Status:** [2000-02-11](#)

**Filing Date:** [1988-08-31](#)

**Transformed into a National Application:** [No](#)

**Registration Date:** [1990-03-13](#)

**Register:** [Principal](#)

**Law Office Assigned:** (NOT AVAILABLE)

**If you are the applicant or applicant's attorney and have questions about this file, please contact the Trademark Assistance Center at [TrademarkAssistanceCenter@uspto.gov](mailto:TrademarkAssistanceCenter@uspto.gov)**

**Current Location:** [900 -File Repository \(Franconia\)](#)

**Date In Location:** [2002-05-07](#)

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**LAST APPLICANT(S)/OWNER(S) OF RECORD**

---

**1. [ERNST & YOUNG. U.S. LLP](#)**

**Address:**

[ERNST & YOUNG. U.S. LLP](#)

[787 SEVENTH AVENUE](#)

[NEW YORK, NY 10019](#)

[United States](#)

**Legal Entity Type:** [LIMITED LIABILITY PARTNERSHIP](#)

**State or Country Where Organized:** [New York](#)

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**GOODS AND/OR SERVICES**

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**International Class:** [041](#)

**Class Status:** [Active](#)

[CONDUCTING AN ANNUAL AWARDS CEREMONY COMMEMORATING THE RECIPIENT'S EXCEPTIONAL ACHIEVEMENT IN ENTREPRENEURIAL BUSINESS ACHIEVEMENTS](#)

**Basis:** [1\(a\)](#)

**First Use Date:** [1986-02-00](#)

**First Use in Commerce Date:** [1987-02-00](#)

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**ADDITIONAL INFORMATION**

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**Disclaimer:** ["ENTREPRENEUR"](#)

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**MADRID PROTOCOL INFORMATION**

---

(NOT AVAILABLE)

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**PROSECUTION HISTORY**

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**NOTE: To view any document referenced below, click on the link to "Trademark Document Retrieval" shown near the top of this page.**

[2008-10-30 - Attorney Revoked And/Or Appointed](#)

[2008-10-30 - TEAS Revoke/Appoint Attorney Received](#)

[2008-09-30 - TEAS Change Of Correspondence Received](#)

[2000-02-11 - First renewal 10 year](#)

[2000-02-11 - Section 9 granted/check record for Section 8](#)

[1999-10-27 - Combined Section 8 \(10-year\)/Section 9 filed](#)

[1996-06-21 - Section 8 \(6-year\) accepted & Section 15 acknowledged](#)

[1995-12-21 - Section 8 \(6-year\) and Section 15 Filed](#)

[1990-03-13 - Registered - Principal Register](#)

1989-08-29 - Published for opposition

1989-07-29 - Notice of publication

1989-07-29 - Notice of publication

1989-07-28 - Notice of publication

1989-03-14 - Published for opposition

1989-02-10 - Notice of publication

1988-12-09 - Approved for Pub - Principal Register (Initial exam)

1988-11-21 - Communication received from applicant

1988-11-07 - Non-final action mailed

1988-10-14 - Assigned To Examiner

---

**ATTORNEY/CORRESPONDENT INFORMATION**

---

**Attorney of Record**

Susan Upton Douglass

**Correspondent**

Susan Upton Douglass

Fross, Zelnick, Lehrman & Zissu, P.C.

866 United Nations Plaza

New York NY 10017

Phone Number: 212-813-5900

Fax Number: 212-813-5901

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## Assignments on the Web &gt; Trademark Query

## Trademark Assignment Abstract of Title

## Total Assignments: 3

Serial #: [73749392](#)

Filing Dt: 08/31/1988

Reg #: [1587164](#)

Reg. Dt: 03/13/1990

Registrant: ARTHUR YOUNG &amp; COMPANY

Mark: ENTREPRENEUR OF THE YEAR

## Assignment: 1

Reel/Frame: [0777/0404](#)

Received:

Recorded: 03/25/1991

Pages: 2

Conveyance: MERGER

Assignor:

[ERNST & WHINNEY AND ARTHUR YOUNG & COMPANY](#)

Exec Dt: 02/27/1990

Entity Type: SEE DOCUMENT FOR DETAILS

Citizenship: NONE

Assignee: [ERNST & YOUNG U.S.](#)277 PARK AVENUE  
NEW YORK, NEW YORK 10172

Entity Type: SEE DOCUMENT FOR DETAILS.

Citizenship: NEW YORK

Correspondent: ERNST &amp; YOUNG

380 MADISON AVENUE  
NEW YORK, NY 10017

## Assignment: 2

Reel/Frame: [1304/0287](#)

Received:

Recorded: 02/17/1995

Pages: 5

Conveyance: CHANGE OF NAME EFFECTIVE 8-1-94 SEE RECORD FOR DETAILS.

Assignor:

[ERNST & YOUNG U.S.](#)

Exec Dt: 08/01/1994

Entity Type: GENERAL PARTNERSHIP

Citizenship: NEW YORK

Assignee: [ERNST & YOUNG U.S. LLP](#)787 SEVENTH AVENUE  
NEW YORK, NEW YORK 10019

Entity Type: LIMITED LIABILITY PARTNERSHIP

Citizenship: DELAWARE

Correspondent: SUSAN UPTON DOUGLASS - WEISS DAWID

FROSS ZELNICK & LEHRMAN, P.C.  
633 THIRD AVENUE  
NEW YORK, NY 10017

## Assignment: 3

**Reel/Frame:** [2479/0868](#)

**Received:** 04/12/2002

**Recorded:** 03/25/2002

**Pages:** 23

**Conveyance:** ASSIGNS THE ENTIRE INTEREST

**Assignor:**

[ERNST & YOUNG U.S. LLP](#)

**Exec Dt:** 12/27/2001

**Entity Type:** DELAWARE LIMITED LIABILITY PARTNERSHIP

**Citizenship:** NONE

**Assignee:** [EYGN LIMITED](#)

ONE MONTAGUE PLACE EAST BAY STREET  
NASSAU, BAHAMAS

**Entity Type:** CORPORATION

**Citizenship:** BAHAMAS

**Correspondent:** FROSS ZELNICK LEHRMAN & ZISSU, P.C.

SUSAN UPTON DOUGLASS  
866 UNITED NATIONS PLAZA  
NEW YORK, NY 10017

**Domestic rep:** ZELNICK LEHRMAN & ZEISSU, P.C.

866 UNITED NATIONS PLAZA  
NEW YORK, NY 10017

Search Results as of: 11/10/2008 02:22 PM

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Web interface last modified: October 18, 2008 v.2.0.2

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# Exhibit B

**Thank you for your request. Here are the latest results from the [TARR web server](#).**

**This page was generated by the TARR system on 2008-11-10 14:24:16 ET**

**Serial Number:** [76202892 Assignment Information](#)      [Trademark Document Retrieval](#)

**Registration Number:** [2669983](#)

**Mark (words only):** [WORLD ENTREPRENEUR OF THE YEAR](#)

**Standard Character claim:** [No](#)

**Current Status:** [Registered.](#)

**Date of Status:** [2002-12-31](#)

**Filing Date:** [2001-01-30](#)

**Transformed into a National Application:** [No](#)

**Registration Date:** [2002-12-31](#)

**Register:** [Principal](#)

**Law Office Assigned:** [LAW OFFICE 107](#)

**If you are the applicant or applicant's attorney and have questions about this file, please contact the Trademark Assistance Center at [TrademarkAssistanceCenter@uspto.gov](mailto:TrademarkAssistanceCenter@uspto.gov)**

**Current Location:** [40S -Scanning On Demand](#)

**Date In Location:** [2008-03-07](#)

---

**LAST APPLICANT(S)/OWNER(S) OF RECORD**

---

1. [EYGN LIMITED](#)

**Address:**

[EYGN LIMITED](#)

[ONE MONTAGUE PLACE EAST BAY STREET](#)

[NASSAU](#)

[Bahamas](#)

**Legal Entity Type:** [Corporation](#)

**State or Country of Incorporation:** [Bahamas](#)

---

**GOODS AND/OR SERVICES**

---

**International Class:** [041](#)

**Class Status:** [Active](#)

[conducting an annual awards ceremony commemorating the recipient's exceptional achievement in entrepreneurial business achievements](#)

**Basis:** [1\(a\)](#)

**First Use Date:** [2001-01-00](#)

**First Use in Commerce Date:** [2001-05-00](#)

---

**ADDITIONAL INFORMATION**

---

**Disclaimer:** ["ENTREPRENEUR"](#)

**Prior Registration Number(s):**

[1587164](#)

---

**MADRID PROTOCOL INFORMATION**

---

(NOT AVAILABLE)

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**PROSECUTION HISTORY**

---

**NOTE: To view any document referenced below, click on the link to "Trademark Document Retrieval" shown near the top of this page.**

[2008-03-07 - Case File In TICRS](#)

[2003-05-07 - Section 7 correction issued](#)

[2003-03-17 - Section 7 amendment filed](#)

[2003-03-17 - PAPER RECEIVED](#)

[2002-12-31 - Registered - Principal Register](#)

[2002-10-23 - Allowed for Registration - Principal Register \(SOU accepted\)](#)

[2002-10-23 - Assigned To Examiner](#)

2002-09-27 - Communication received from applicant  
2002-09-27 - PAPER RECEIVED  
2002-06-24 - Unresponsive/Duplicate Paper Received  
2002-04-24 - Communication received from applicant  
2002-07-05 - PAPER RECEIVED  
2002-03-27 - Letter of suspension mailed  
2002-03-26 - Assigned To Examiner  
2002-03-22 - Statement of use processing complete  
2002-03-08 - Amendment to Use filed  
2002-03-07 - PAPER RECEIVED  
2001-11-20 - Notice of allowance - mailed  
2001-08-28 - Published for opposition  
2001-08-08 - Notice of publication  
2001-06-25 - Approved for Pub - Principal Register (Initial exam)  
2001-06-13 - Assigned To Examiner

---

**ATTORNEY/CORRESPONDENT INFORMATION**

---

**Attorney of Record**

Susan U Douglass

**Correspondent**

SUSAN U DOUGLASS  
FROSS ZELNICK LEHRMAN & ZISSU PC  
866 UNITED NATIONS PLZ  
NEW YORK NY 10017-1822

**Domestic Representative**

FROSS ZELNICK LEHRMAN & ZISSU PC



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## Assignments on the Web &gt; Trademark Query

## Trademark Assignment Abstract of Title

## Total Assignments: 1

Serial #: [76202892](#)

Filing Dt: 01/30/2001

Reg #: [2669983](#)

Reg. Dt: 12/31/2002

Registrant: EYGN LIMITED

Mark: WORLD ENTREPRENEUR OF THE YEAR

## Assignment: 1

Reel/Frame: [2552/0932](#)

Received: 07/31/2002

Recorded: 07/05/2002

Pages: 26

Conveyance: ASSIGNS THE ENTIRE INTEREST

## Assignor:

[ERNST & YOUNG U.S. LLP](#)

Exec Dt: 12/27/2001

Entity Type: DELAWARE LIMITED LIABILITY PARTNERSHIP

Citizenship: NONE

Assignee: [EYGN LIMITED](#)

EAST BAY STREET  
ONE MONTAGUE PLACE  
NASSAU, BAHAMAS

Entity Type: CORPORATION

Citizenship: BAHAMAS

## Correspondent: FROSS, ZELNICK, LEHRAM, ET AL.

PATRICK BOISSON  
866 UNITED NATIONS PLAZA  
NEW YORK, NY 10017

Search Results as of: 11/10/2008 02:24 PM

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# Exhibit C



## License of Name Rights

THIS LICENSE is granted on

2001

### BETWEEN

- (1) **EYGN Limited**, a company incorporated under the laws of the Bahamas, having its registered office at One Montague Place, East Bay Street, Nassau, Bahamas ("**EYGN**");
- (2) **Ernst & Young LLP**, a limited liability partnership organized under the laws of Delaware, U.S.A., having its principal place of business at 787 Seventh Avenue, New York, New York ("**E&Y LLP (US)**"); and
- (3) **Ernst & Young U.S. LLP**, a limited liability partnership organized under the laws of Delaware, U.S.A., having its principal place of business at 787 Seventh Avenue, New York, New York ("**E&Y U.S.**", E&Y LLP (US) and E&Y U.S. collectively, "**E&Y/US**").

### WHEREAS

- (A) EYGN is the owner of Name Rights, as defined below;
- (B) E&Y/US engage in the business of providing accountancy services and related services and products, and wish to do so using the Name Rights; and
- (C) EYGN wishes to delegate to EYGS the task of controlling the quality of the services and products provided by E&Y/US, and E&Y/US agree to comply with such control,

IT IS AGREED as follows:

### 1 Interpretation

In this License:

- 1.1 the following words and expressions have the meanings respectively ascribed to them, unless the context otherwise requires:

**"Affiliate"** means any corporation, partnership or other entity, or organization of whatever nature, however and wherever organized or constituted, which is controlled directly or indirectly by E&Y/US;

**"Asset Entities"** means EYGN, EYGM Limited, a company incorporated under the laws of the Bahamas, EYGI B.V., a company incorporated under the laws of the Netherlands, any holding companies of any such entity and such replacement or other entities as may from time to time be designated by the GEB;

**"EYG"** means Ernst & Young Global Limited, a company limited by guarantee incorporated under the laws of England and Wales having its registered office at Devonshire House, Mayfair Place, London;

**"EYGS"** means EYGS LLP, a limited liability partnership incorporated under the laws of England and Wales, or such replacement or other entities as may from time to time be designated by the GEB;

**"EYI"** means Ernst & Young International Limited, a company incorporated under the laws of the Cayman Islands;

**"E&Y Scope of Services"** means the practices of auditing, assurance, tax, tax consulting, tax compliance, legal, actuarial, corporate finance, HR consulting, information systems assurance and advisory services, internal audit services or such other professional or business advisory services approved by the GEB or specified in the Joining Agreement;

**"GEB"** means the Global Executive Board of EYG and includes any duly authorized committee of that board and any person or persons who the GEB authorizes to carry out the relevant functions;

**"Joining Agreement"** means the agreement entered or to be entered into between (inter alia) EYG and E&Y LLP (US) relating to E&Y LLP (US) becoming a member of EYG;

**"Name Rights"** means all rights and interests, in any jurisdiction, that EYGN may have at the date hereof to and in:

- 1.1.1 the name "Ernst & Young" and any abbreviations or variations thereof;
- 1.1.2 the logos in Schedule 1 and any logo which is being or has been used in conjunction with the name "Ernst & Young";
- 1.1.3 words, symbols or styles (whether registered or not) which are being or have been used to identify EYI, E&Y/US or the member firms of EYI;
- 1.1.4 the registered trademarks and applications for registration listed in Schedule 2;
- 1.1.5 any other trademarks or indicia owned by EYGN by virtue of registration and/or at common law; and
- 1.1.6 the right to fully exploit the goodwill of the business which is symbolized by the above;

**"Regulations"** means the regulations of EYG as revised from time to time; and

**"Services Entity"** means EYGS and such replacement or other entities as may from time to time be providing services to all or some Member Firms pursuant to a decision of the GEB.

## **2 License**

**2.1** EYGN hereby grants to E&Y/US jointly a license, upon the terms and conditions set forth herein, to use the Name Rights for all purposes associated with the provision of the E&Y Scope of Services, it being understood that the goodwill arising from all such use shall inure to the benefit of EYGN.

**2.2** The license granted in Clause 2.1 shall be exclusive, subject to:

- 2.2.1 pre-existing express licenses of the Name Rights, including, without limitation, the licenses granted pursuant to a master agreement dated 28 February 2000 between Cap Gemini S.A., E&Y LLP (US), E&Y U.S., each accredited partner of E&Y LLP (US) and E&Y U.S., and the Joining International Entities (as defined therein); and any joinder agreement entered into pursuant to the said master agreement;
- 2.2.2 all licenses granted prior to the date of this License to Affiliates and other member firms of EYI whether written, oral or implied; and
- 2.2.3 licences granted by EYGN to EYG, to Asset Entities and Services Entities subject to obtaining the prior, written consent of either of E&Y/US.

- 2.3** Except as stated in Clause 2.4 E&Y/US shall have no right to assign this License, or sub-license the Name Rights, to third parties or to permit third parties to use the Name Rights without the prior written consent of EYGN, not to be unreasonably withheld. Such prior written consent will not be required for temporary use by a third party in identification of E&Y/US, such as sponsorship of third party events.
- 2.4** E&Y/US may assign this License, or sub-license the Name Rights, to Affiliates for so long as they remain Affiliates on condition that E&Y/US shall procure the compliance of any such assignee or licensee with the terms of this License.
- 2.5** EYGN may only assign the Name Rights subject to this License, and E&Y/US shall consent to any such assignment.
- 2.6** E&Y/US shall display the marks which are the subject of the Name Rights solely in a manner approved by EYGN, such approval not to be unreasonably withheld, and shall use appropriate legal notices or markings with the display of the Name Rights if so reasonably directed by EYGN.

### **3 Correction of Schedule 2**

- 3.1** The intention of the parties is to include in Schedule 2 all registered marks and applications for registration owned by EYGN on the date of this License. To the extent that any such registrations or applications for registration have been omitted, the parties agree to their addition to Schedule 2 upon their being identified.

### **4 Protection of the Name Rights**

- 4.1** E&Y/US shall assist EYGN, to the extent requested by EYGN, in the protection of the Name Rights. E&Y/US shall not apply to register or pursue registrations of the Name Rights in their own names.
- 4.2** E&Y/US shall notify EYGN in writing of any infringements or misuses, of which they become aware, by third parties of the Name Rights. EYGN has the sole right to determine whether any action shall be taken on account of such infringements or misuses. However, EYGN shall act in good faith to protect the interests of E&Y/US.
- 4.3** If EYGN fails to take such action in a timely manner, either of E&Y/US may do so, subject to informing EYGN promptly of such action, and keeping EYGN informed of its progress. EYGN shall give E&Y/US all reasonable assistance in any such action, including lending its name to any legal proceedings. EYGN shall bear the reasonable costs of any such action.

### **5 Quality control**

- 5.1** E&Y/US acknowledge and agree that their compliance with the rules and procedures of professional work, including quality control procedures, which may reasonably be promulgated from time to time by the GEB of EYG, is part of the consideration for which EYGN grants this License and further agrees that EYGN, or its designated controller of quality for the time being, may review from time to time the E&Y Scope of Services provided by E&Y/US to ascertain compliance with said rules and procedures.

- 5.2 E&Y/US shall on request from EYGN, or its designated controller of quality, submit to the requesting entity for approval a reasonable number of samples of usages of the Name Rights.
- 5.3 EYGN or its designated controller of quality shall, at its own expense, have reasonable access during normal business hours to any of E&Y/US's premises used for the provision of the E&Y Scope of Services to inspect the nature and quality of the E&Y Scope of Services and usages of the Name Rights.
- 5.4 The designated controller of quality shall initially be EYGS. EYGN shall notify E&Y/US promptly in writing of any change of designated controller of quality.

## **6 Costs**

E&Y/US shall bear their own liabilities and costs for any use by them of the Name Rights under this License.

## **7 Termination**

This License shall become effective as of the date set out on the front sheet hereto and shall continue in effect thereafter, unless EYGN terminates it upon any of the following events:

- 7.1 either of E&Y/US commits a substantial breach of the terms and conditions of this License, and does not cure such breach within 60 days of receiving notice of the breach from EYGN;
- 7.2 both of E&Y/US dissolve or discontinue their businesses, save where the business is continued by an entity approved by the GEB and to whom this License is assigned;
- 7.3 having become members of EYG, E&Y/US cease to be members of EYG (unless they are forthwith admitted to membership of EYI, in accordance with the Regulations); or
- 7.4 a government expropriates the assets or nationalizes the businesses of E&Y/US.

## **8 Effect of termination**

Upon termination of this License pursuant to Clause 1 above:

- 8.1 All rights of E&Y/US in the Name Rights under this License or however acquired and any goodwill associated therewith shall revert and inure to EYGN;
- 8.2 Neither E&Y/US nor any of their members or shareholders nor any successor firm or entity shall use the Name Rights after the date of termination, nor shall they register or use any names, terms, trademarks or service marks which are similar to any part of the Name Rights, without the prior written consent of EYGN; and
- 8.3 EYGN may take the necessary steps to cancel any recordal of E&Y/US as a licensee of the Name Rights and E&Y/US hereby specifically agree to execute any documents which EYGN may ask E&Y/US to execute for that purpose.

## **9 No agency**

This License does not make any party the agent of another nor does it create a partnership or joint venture between the parties.

**10 Governing law**

- 10.1 This License shall be governed by and construed in accordance with the laws of the State of New York, U.S.A..
- 10.2 Any and all disputes arising out of or in connection with this License (including the validity, scope and enforceability of this Clause 10) shall be resolved in accordance with the procedures set out in clause 10 of the Joining Agreement.

**11 Entire agreement**

- 11.1 This License constitutes the entire agreement between the parties on the subject matter hereof.
- 11.2 This License may only be amended by written agreement of the parties.
- 11.3 No provision of this License may be waived except by the prior written agreement of the parties.

This License has been executed by the parties on the date set out on the front sheet hereto.

**For and on behalf of EYGN Limited**

Signature: .....

Name of Signatory: .....

Title: .....

*Paul Ostling*  
PAUL OSTLING  
*Global Executive / Director / Secretary*  
*Partner*

**For and on behalf of Ernst & Young LLP**

Signature: .....

Name of Signatory: .....

Title: .....

*James S. Turley*  
JAMES S. TURLEY  
CHAIR

**For and on behalf of Ernst & Young U.S. LLP**

Signature: .....

Name of Signatory: .....

Title: .....

Schedule 1 - Logo



## Schedule 2 - Registered Marks

**Owner: Ernst & Young U.S. LLP**

Country	Trademark	ApplicationNo	RegistrationNo	DisplayIntClass
United States of America	AABSCAST	75/302,064	2162101	35
United States of America	AABSCRUISER	75/300,664	2162093	35
United States of America	AABSTRACTS	75/260,410	2165537	16
United States of America	ACHIEVING PLAN EXCELLENCE	75/260,153	2306383	35
United States of America	ADVISOURCE	75/420,298		36,41
United States of America	AIMM	75/618,301	2294539	35
United States of America	ALLIANCE FOR GLOBAL MOBILITY	75/223,372	2191841	35,41
United States of America	ANSWERS YOU CAN ACT ON	75/625,560		35,36,42
United States of America	ATAD	75/027,526	2086946	42
United States of America	BASIS BOOSTER	75/637,420	2304322	35
United States of America	BRIDGING THE GAP BETWEEN BUSINESS AND LAW	75/553,404	2378585	35,42
United States of America	BUSINESS UPSHOT	75/361,983	2195842	16
United States of America	CBK	75/228,909	2134230	35,38



**America**

United States of America	CBK	75/229,300	2134234	35,38
United States of America	COMPLIANCE LEVERAGING	76/102,464		9,35,41
United States of America	CONNECTED HEALTH.NET	75/148,878	2157531	42
United States of America	CONVERSION VALUE ANALYSIS	75/207,216	2457520	35
United States of America	CST	75/220,353	2455618	35
United States of America	CUSTOMS OPTIMIZATION PROGRAM	75/838,300	2379749	35
United States of America	CYBER PROCESS CERTIFICATION	75/649,453		
United States of America	E & W	494,157	1335866	35
United States of America	E&Y BRIGHT FUTURE ON-LINE	75/314,112	2,461,984	9,36
United States of America	E&Y BRIGHT FUTURE PROGRAM	75/438,880		41,42
United States of America	E&Y TRACS	75/044,853	2093611	9
United States of America	EASSURANCE SOLUTIONS	75/761,845		35

United States of America	EBAM	75/907,684		36
United States of America	ECF REMOTE	75/594,565		35
United States of America	EDEFENSE	75/809,789	2447544	35
United States of America	E-HEALTH FELLOWSHIP	75/872,469		41
United States of America	ENERGIZE	75/546,807	2274486	16
United States of America	ENERGYFILE	75/263,174	2149276	16
United States of America	ENERGYSMART	75/149,337	2106788	9
United States of America	ENTREPRENEUR OF THE YEAR	73/749,392	1587164	41
United States of America	ENTYRON	75/263,127	2191505	37,42
United States of America	ENTYRON	75/397,539	2221543	42
United States of America	EQUIPWARE	76/095,775		36
United States of America	ERISK SOLUTIONS	75/809,791		35
United States of America	ERNIE	75/122,478	2055428	35
United States of America	ERNIE PROFWATCH	75/546,805	2285306	35

United States of America	ERNIE TRENDWATCH	75/289,850	2301257	35
United States of America	ERNST & WHINNEY	73/250,185	1219358	35
United States of America	ERNST & YOUNG	74/178,227	1764124	9,16,35,36,41
United States of America	ERNST & YOUNG	73/814,535	1660031	35,36
United States of America	ERNST & YOUNG CENTER FOR BUSINESS INNOVATION	75/133,254	2125013	35
United States of America	ERNST & YOUNG CENTER FOR BUSINESS KNOWLEDGE	75/133,251	2113703	35,38,39
United States of America	ERNST & YOUNG CENTER FOR TECHNOLOGY ENABLEMENT	75/133,253	2113704	35
United States of America	ERNST & YOUNG LLP LEAP LEARNING ENVIRONMENT TO ACCELERATE PERFORMANCE	75/555,432		9,41,42
United States of America	ERNST & YOUNG'S EXPRESS	75/118,924	2055372	35
United States of America	ERP INTEGRITY	75/809,790		35

United States of America	ESECURITY SOLUTIONS	75/809,788		35
United States of America	ESTRUCTURE PLATFORMS	75/895,712	2412554	35
United States of America	EXCELERATE TO WIN	75/931,528	2426967	35,36,42
United States of America	EXPRESS TRANSFER PRICING	75/665,945	2416463	35
United States of America	EY	74/178,228	1739535	9,16,35,36,41
United States of America	EY/POWERSOURCE	74/704,466	2116652	9
United States of America	EY CAPTURE	75/833,831		9
United States of America	EY DISCOVER	75/746,579		9
United States of America	EY GLOBALTRAK	75/851,796		35
United States of America	EY INDUSTRYCAST	75/260,155	2132763	35
United States of America	EY LOSS LIMITATION MAXIMIZER	75/422,056	2266544	35
United States of America	EY METHODS OPTIMIZER	75/154,399	2184697	35
United States of America	EY PEOPLECAST	75/256,858	2186819	35
United States of America	EY TAXCAST	75/193,733	2157682	35

United States of America	EY TAXSITE	75/629,641	2365992	9
United States of America	EY.COM/THOU GHTCENTER	76/091,105		35
United States of America	EY/AART	75/300,665	2162094	35
United States of America	EY/AWS	75/436,225	2296852	9
United States of America	EY/DECIDE	74/690,156	2130939	36
United States of America	EY/GEMS	75/075,025	2052444	9
United States of America	EY/PASSPORT	75/044,851	2074523	9
United States of America	EY/POWERFSC	75/185,928	2194155	9
United States of America	EYCARGO	75/542,743	2281547	42
United States of America	EYE ON COMMUNITY	75/530,555	2269077	35
United States of America	EYE.ON	75/405,556	2243867	35
United States of America	EYE.ON	75/405,565	2243868	35
United States of America	EYFLIGHT	75/872,466	2493468	9
United States of America	EYNGEN	75/684,881	2416977	9,35
United States of America	EYTRUST	75/441,499	2240637	9

United States of America	FACTOR IT	75/148,877	2124409	35
United States of America	FIRE-UP	75/696,400		36
United States of America	FROM THOUGHT TO FINISH	75/595,235	2415091	35
United States of America	FS2	75/661,494	2335489	35
United States of America	FS2 and Design	75/661,493	2319470	35
United States of America	FUTURE WEALTH EXPECTATIONS	75/856,576		36
United States of America	FUTUREWEALTH	75/931,527	2483739	36
United States of America	FWE	75/857,531		36
United States of America	GEMS	75/746,578		35,36
United States of America	GLOBAL EMPLOYER OF CHOICE	75/446,746		35,42
United States of America	GLOBAL INCENTIVE COMPENSATION REPORTER	74/617,332	1994602	16
United States of America	GLOBE Design	75/301,913	2144782	42
United States of America	GTP2	75/879,838		35

United States of America	GTPDOC	75/879,837		35
United States of America	HEALTHCARE TAX RISK MANAGER	75/868,120	2458810	35
United States of America	IMPACT ACTIVATE. ALIGN. ACCELERATE.	75/324,516		35
United States of America	INTAX VALUE ANALYSIS	75/235,737	2226614	35
United States of America	INTERNATIONAL MOBILITY 2000	75/218,376	2179454	35
United States of America	INVENTORY VALUE FINDER	75/436,243	2209278	35
United States of America	INVESTOR EXCHANGE	75/792,521		36
United States of America	INVESTOR VALUE EXCHANGE	75/895,716		35
United States of America	IPO SUCCESS	75/289,870	2206216	35
United States of America	IPO TRANSFORMATION	75/256,857	2219562	35,41
United States of America	LEADERSHIP IN WORLDWIDE ASSIGNMENT SOLUTIONS	75/223,371	2193130	35,41
United States of America	LEARN-PLAN-ACT-REVIEW	75/613,173		41

United States of America	LEGACY AWARDS	75/002,490	2045557	41
United States of America	L-SAC	75/364,194	2207083	9,35
United States of America	MARK IT	75/284,348	2137518	35
United States of America	MAXIMIZER	75/422,050	2266543	35
United States of America	MERGERS & ACQUISITIONS THOUGHT LEADERSHIP ROUNDTABLE	75/806,122		41
United States of America	MISCELLANEOUS US DESIGN	75/301,913	2144782	42
United States of America	MONEYOPOLIS	75/423,135	2293500	42
United States of America	MTM	75/829,566		35
United States of America	NET FUTURE OPPORTUNITES	75/732,073		36
United States of America	NFE	75/732,074		36
United States of America	NFO	75/732,050		36
United States of America	OPTION IT!	75/455,846	2296907	36
United States of America	OPTIONADVANTAGE	75/719,305		36
United States of America	OPTIONLAB	75/729,554		36



United States of America	OPTIONTHINK	75/719,306		36
United States of America	OVERAGE	75/320,633	2153914	35
United States of America	PLUGGED IN	75/314,522	2433782	16
United States of America	POWER482	75/541,325	2369986	9
United States of America	POWERSOURCE	74/704,466	2116652	9
United States of America	POWERSTEPS	75/637,421	2366007	9
United States of America	PROSPER	74/591,519	1962923	9
United States of America	PTVA	75/343,626	2162246	35
United States of America	RE/TOOLSET	74/105,317	1738936	9
United States of America	RISK UNIVERSE	75/585,776	2424457	35
United States of America	S.P.A.C.E.	75/533,072	2267333	35
United States of America	SAVE-INVEST-PROTECT	75/396,542		9,16,36
United States of America	SCOUT INCENTIVES	75/560,803	2468745	35
United States of America	SCOUTWORKS	75/939,317		35
United States of America	SMART/OPS	75/839,042		35

United States of America	SOLUTIONS EXPRESS	75/224,880	2,449,395	35
United States of America	SST	75/637,422	2462393	35
United States of America	TAX ENABLED IMPLEMENTATION	75/212,484	2181617	35,42
United States of America	TAX FUNCTION INNOVATION	75/186,078	2125287	35,42
United States of America	TAXCRUISER	75/124,012	2184610	42
United States of America	TAXSMART	75/863,334		9
United States of America	TCV	75/797,146		35,36
United States of America	THE CENTER FOR STRATEGIC TRANSACTIONS	75/220,363	2146872	35
United States of America	THE DEALS THAT MAKE A DIFFERENCE	75/002,489	1995717	41
United States of America	THE LEADER IN TRANSFER PRICING	75/280,083	2180267	35
United States of America	THE PROFIT LINE	73/482,417	1325752	16
United States of America	THERE ISN'T A BUSINESS WE CAN'T IMPROVE	75/214,751	2107416	35
United States of America	THOUGHT	75/916,621		35

America	CENTER			
United States of America	TPTADVANTAGE	75/541,356	2433934	35
United States of America	TRANSACTION COST ANALYZER	75/422,051	2289684	35
United States of America	TREATING LITIGATION AS A BUSINESS PROCESS	75/553,590	2348199	35,42
United States of America	VALUE JOURNEY	75/289,851	2200578	35
United States of America	VENTURE INSIGHTS	75/507,291	2253732	16
United States of America	WEB AWS	75/436,249	2298873	9
United States of America	WHAT EXECUTIVES ON THE GO NEED TO KNOW	75/424,104	2262522	16
United States of America	YOUR ONLINE BUSINESS CONSULTANT	75/118,645	2072906	35

**INTERNATIONAL MARKS**

Country	Trademark	ApplicationNo	RegistrationNo	DisplayIntClass
Australia	ERNIE	723810	723810	35
Australia	ERNIE & Design	724249	724249	35
Brazil	ERNIE & Design	819601810	819601810	40
Canada	ERNIE	8131580	507688	35
Canada	ERNIE & Design	831796	509043	35
Canada	Tr-Person Triangular Logo	707741	453650	16,
China	ERNIE	960137079	1167830	35
China	ERNIE & Design	960139492	1167829	35
CTM	ERNIE	000432575	432575	35,36,42
CTM	ERNIE & Design	000440495	440495	35,36,42
CTM	GEMS	1463900	1463900	35,
Hong Kong	ERNIE	15585/96	5614/98	35
Hong Kong	ERNIE & Design	15811/1996	7469/1999	35
Israel	ERNIE & Design	109287	109287	35
Japan	ERNIE	141217/1996	4214269	35
Japan	ERNIE & Design	142807/1996	4259204	35
Korea South	ERNIE & Design	96-15718	43907	42
Mexico	ERNIE	282232	637938	35
Mexico	ERNIE & Design	282764	633359	35
New Zealand	ERNIE	270651	270651	35

<b>New Zealand</b>	<b>ERNIE &amp; Design</b>	<b>270844</b>	<b>270844</b>	<b>35</b>
<b>New Zealand</b>	<b>GEMS</b>	<b>606328</b>	<b>606328</b>	<b>35</b>
<b>Norway</b>	<b>ERNIE &amp; Design</b>	<b>96.8173</b>	<b>192530</b>	<b>35,36</b>
<b>Philippines</b>	<b>EY Logo</b>	<b>104307</b>	<b>4-1995-106579</b>	<b>35</b>
<b>Singapore</b>	<b>ERNIE</b>	<b>S/13288/96</b>	<b>T96/132881</b>	<b>35</b>
<b>Singapore</b>	<b>ERNIE &amp; Design</b>	<b>T96/13506C</b>	<b>T96/13506C</b>	<b>35</b>
<b>Switzerland</b>	<b>ERNIE &amp; Design</b>	<b>09300/1996</b>	<b>444.410</b>	<b>35</b>
<b>Switzerland</b>	<b>GEMS</b>	<b>224/2000</b>	<b>472685</b>	<b>35,36</b>
<b>Taiwan</b>	<b>ERNIE</b>	<b>85063472</b>	<b>95790</b>	<b>35</b>
<b>Taiwan</b>	<b>ERNIE &amp; Design</b>	<b>85064510</b>	<b>95822</b>	<b>35</b>

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