To the Honorable Commissioner of Patents and Trademarks. Please record the attached original documents or copy thereof.

1. Name of conveying party(ies):
   (1) Sung-hee PARK, and
   (2) Yeon-bae KIM

2. Name and address of receiving party(ies):
   Name: Samsung Electronics Co., Ltd
   Address: 416 Maetan-dong, Paldal-gu,
            Suwon-city, Kyungki-do,
            Republic of Korea

Additional name(s) & address(es) attached? [ ] Yes [x] No

3. Nature of conveyance:
   [x] Assignment  [ ] Merger
   [ ] Security Agreement  [ ] Change of Name

   Other: ________________________________

Execution Date: May 13, 1998, respectively

4. Application number(s) or patent number(s):
   If this document is being filed together with a new application, the execution date of the application is: May 13, 1998, respectively

   A. Patent Application No.(s)

   B. Patent No.(s)

Additional numbers attached? [ ] Yes [x] No

5. Name and address of party to whom correspondence concerning document should be mailed:
   Name: Charles F. Wieland III
   Address: BURNS, DOANE, SWECKER & MATHIS, L.L.P.
            P.O. Box 1404
            Alexandria, Virginia 22313-1404

6. Total number of applications and patents involved: -1-

7. Total fee (37 CFR 3.41): $ 40.00
   [x] Enclosed
   [x] Authorized to be charged to deposit account, if necessary

8. Deposit account number:
   02-4800

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   To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.

   Charles F. Wieland III
   Name of Person Signing
   Signature
   May 28, 1998

Mail documents to be recorded with required cover sheet information to:

Commissioner of Patents and Trademarks
Box Assignments
Washington, D.C. 20231

PATENT
REEL: 9203 FRAME: 0806
ASSIGNMENT
(JOINT)

THIS ASSIGNMENT, by Sung-hee Park and Yeon-bae Kim

residing at 1) Ma-506 Hanil Apt., 1642-14
Seocho 1-dong, Seocho-gu, Seoul, Rep. of Korea and 2) 504-306 Shindonga Apt.,
Kwonsun-dong, Kwonsun-gu, Suwon-city, Kyungki-do, Rep. of Korea

(hereinafter referred to as "the Assignors"), respectively, witnesseth:

WHEREAS, the Assignors have invented certain new and useful improvements in
SCALABLE AUDIO ENCODING/DECODING METHOD AND APPARATUS
set forth in an application for Letters Patent of the United States, [ ] which is a provisional
application to be filed herewith; [ ] which is a non-provisional application having an oath or
declaration executed on even date herewith prior to filing of application; [ ] bearing Application No.

WHEREAS, SAMSUNG ELECTRONICS CO., LTD.,
a corporation duly organized under and pursuant to the laws of Rep. of Korea having its principal place of business at 416 Maetan-dong, Paldal-gu, Suwon-city,
Kyungki-do, Rep. of Korea

(hereinafter referred to as "the Assignee"), is desirous of acquiring the entire right, title, and interest
in and to said inventions, the right to file applications on said inventions and the entire right, title
and interest in and to any applications, including provisional applications for Letters Patent of the
United States or other countries claiming priority to said application, and in and to any Letters
Patent or Patents, United States or foreign, to be obtained therefor and thereon.

NOW, THEREFORE, in consideration of One Dollar ($1.00) and other good and
sufficient consideration, the receipt of which is hereby acknowledged, the Assignors have sold,
assigned, transferred, and set over, and by these presents do sell, assign, transfer, and set over,
unto the Assignee, its successors, legal representatives, and assigns the entire right, title, and
interest in and to the above-mentioned inventions, the right to file applications on said inventions
and the entire right, title and interest in and to any applications for Letters Patent of the United
States or other countries claiming priority to said applications, and any and all Letters Patent or
Patents of the United States of America and all foreign countries that may be granted therefor and
thereon, and in and to any and all applications claiming priority to said applications, divisions,
continuations, and continuations-in-part of said applications, and reissues and extensions of said
Letters Patent or Patents, and all rights under the International Convention for the Protection of
Industrial Property, the same to be held and enjoyed by the Assignee, for its own use and behalf
and the use and behalf of its successors, legal representatives, and assigns, to the full end of the
term or terms for which Letters Patent or Patents may be granted as fully and entirely as the same
would have been held and enjoyed by the Assignors had this sale and assignment not been made;

AND for the same consideration, the Assignors hereby covenant and agree to and with
the Assignee, its successors, legal representatives, and assigns, that, at the time of execution and
delivery of these presents, the Assignors are the sole and lawful owners of the entire right, title,
and interest in and to the inventions set forth in said applications and said applications, including
provisional applications, above-mentioned, and that the same are unencumbered, and that the Assignors have good and full right and lawful authority to sell and convey the same in the manner herein set forth;

AND for the same consideration, the Assignors hereby covenant and agree to and with the Assignee, its successors, legal representatives, and assigns that the Assignors will, whenever counsel of the Assignee, or the counsel of its successors, legal representatives, and assigns, shall advise that any proceeding in connection with said inventions or said applications for Letters Patent or Patents, or any proceeding in connection with Letters Patent or Patents for said inventions in any country, including interference proceedings, is lawful and desirable, or that any application claiming priority to said application, division, continuation, or continuation-in-part of any applications for Letters Patent or Patents, or any reissue or extension of any Letters Patent or Patents to be obtained thereon, is lawful and desirable, sign all papers and documents, take all lawful oaths, and do all acts necessary or required to be done for the procurement, maintenance, enforcement, and defense of Letters Patent or Patents for said inventions, without charge to the Assignee, its successors, legal representatives, and assigns, but at the cost and expense of the Assignee, its successors, legal representatives, and assigns;

AND the Assignors hereby authorize and request the attorneys of BURNS, DOANE, SWECKER & MATHIS, L.L.P. of Alexandria, Virginia, to insert in the spaces provided above the filing date, application number, and attorney docket number of said application when known.

AND the Assignors hereby request the Commissioner of Patents to issue any and all said Letters Patent of the United States to the Assignee as the Assignee of said inventions, the Letters Patent to be issued for the sole use and behalf of the Assignee, its successors, legal representatives, and assigns.

Date 5/13/1998 Signature of Assignor

Date 5/13/1998 Signature of Assignor

Sung-hee Park

Yeon-bae Kim