

RECORDATION FORM COVER SHEET

Docket No. 960458/HG

PATENTS ONLY

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

1. Name of conveying party(ies):

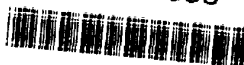
Akira YOSHIDA
Kozo ODA
Takashi KASAI
Kousei SHIMADA
Hiroshi KOGEN
Ichiro HAYAKAWA
Sadao ISHIHARA
Teiichiro KOGA
Eiichi KITAZAWA
Taro TOKUI



2. Name and address of receiving party(ies):

SANKYO COMPANY, LIMITED
5-1, Nihonbashi Honcho 3-chome
Chuo-ku, Tokyo 103, Japan

10-20-1998



100801100

3. Nature of conveyance: - ASSIGNMENT

Execution Date(s): September 17, 1996 (all ten)

, 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 as follows:

September 17, 1996 (all ten)

, respectively.

A. Patent Application No. (s)

B. Patent No.(s)

5. Name and address of party to whom correspondence concerning document should be mailed:

FRISHAUF, HOLTZ, GOODMAN, LANGER & CHICK, P.C.
767 Third Avenue, 25th Floor
New York, New York 10017-2023

6. Total number of applications and patents involved: 17. Total fee (37 CFR 3.41): \$ 40.00

[X] Amount included with filing fee attached hereto.

[] Check enclosed.

8. To the extent not tendered by check, authorization is given to charge the Assignment Fee (37 CFR.341) to Account No. 06-1378.

9. Statement and signature:

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.

Dated: September 18, 1996

By HERBERT GOODMAN
Reg. No. 17,961

Express Mail® Mailing Label No. EM 432 570 716 USDate of Deposit: September 18, 1996

I hereby certify that this paper and enclosed application and fee are being deposited with the United States Postal Service "Express Mail Post Office Addresses" service under 37 CFR 1.10 on the date indicated above and is addressed to the Assistant Commissioner for Patents, Washington, D.C. 20231.

Francine E. Smith
Francine E. Smith

PATENT

REEL: 9355 FRAME: 0475

Total number of pages including cover sheet, attachments and document: 3

ASSIGNMENT

In consideration of value received, I, having a residence and post office address as stated below next to my name, the sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are listed below) of an invention described in an application for United States patent entitled:

New urea derivatives having ACAT inhibitory activity, their preparation and their therapeutic and prophylactic use
sell and assign to SANKYO COMPANY, LIMITED

a corporation of Japan
having a business address at 5-1, Nihonbashi Honcho 3-chome, Chuo-ku, Tokyo 103
Japan

its successors, assigns or nominees, hereinafter referred to as "Assignee", my entire right, title and interest in and to said invention as disclosed, shown and described in said application for United States patent executed concurrently herewith;

and in and to all applications for patent and patents for said invention, in all countries of the world, including all divisions, reissues, continuations, substitutions and extensions thereof and all rights arising under or pursuant to any and all international agreements, treaties or laws relating to the protection of industrial property, including rights of priority, resulting from the filing of any of said applications; and I authorize and request any official whose duty it is to issue patents, to issue any patent on said invention or resulting therefrom to said Assignee, and I agree that on request and without further consideration, but at the expense of said Assignee, I will communicate to said Assignee or its representatives all facts known to me respecting said invention and testify in any legal proceeding, sign all lawful papers, execute all divisional, continuing, reissue, or other applications, make all rightful oaths and declarations, and generally do everything possible to aid said Assignee to obtain and enforce proper patent protection for said invention in all countries.

I hereby grant to any attorney member of the following law firm the power to insert on this Assignment the Serial number and filing date of said application when known.

SERIAL NO.:

FILING DATE:

Frishauf, Holtz, Goodman, Langer & Chick, P.C., 767 Third Avenue - 25th Floor, New York, N.Y. 10017-2023.

INVENTOR:SIGNATURE	DATE	RESIDENCE AND POST OFFICE ADDRESS
Sign: <i>Akira Yoshida</i>	Date: September 17, 1996	c/o SANKYO COMPANY, LIMITED 2-58, Hiromachi 1-chome, Shinagawa-ku, Tokyo 140 Japan
Type: Akira Yoshida	Witness:	
Sign: <i>Kozo Oda</i>	Date: September 17, 1996	Same as above
Type: Kozo Oda	Witness:	
Sign: <i>Takashi Kasai</i>	Date: September 17, 1996	Same as above
Type: Takashi Kasai	Witness:	
Sign: <i>Kousei Shimada</i>	Date: September 17, 1996	Same as above
Type: Kousei Shimada	Witness:	

NOTES: MUST BE DATED.**WITNESS DESIRABLE.****LEGALIZATION NOT
REQUIRED.**

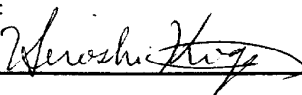
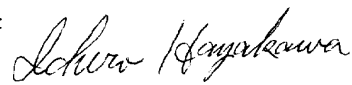

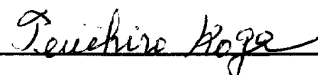

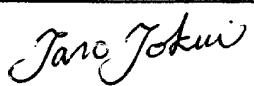
RECORDING OFFICER:

After recording, please return to:
FRISHAUF, HOLTZ, GOODMAN, LANGER & CHICK, P.C.
767 Third Avenue - 25th Floor, New York, N.Y. 10017-2023
Telephone No.: (212) 319-4900 Facsimile No.: (212) 319-5101

PATENT

REEL: 9355 FRAME: 0476

ASSIGNMENT

INVENTOR:SIGNATURE		DATE	RESIDENCE AND POST OFFICE ADDRESS
Sign: 	Date: September 17, 1996	c/o SANKYO COMPANY, LIMITED 2-58, Hiromachi 1-chome, Shinagawa-ku, Tokyo 140 Japan	
Type: Hiroshi Kogen	Witness:		
Sign: 	Date: September 17, 1996	Same as above	
Type: Ichiro Hayakawa	Witness:		
Sign: 	Date: September 17, 1996	Same as above	
Type: Sadao Ishihara	Witness:		
Sign: 	Date: September 17, 1996	Same as above	
Type: Teiichiro Koga	Witness:		
Sign: 	Date: September 17, 1996	Same as above	
Type: Eiichi Kitazawa	Witness:		
Sign: 	Date: September 17, 1996	Same as above	
Type: Taro Tokui	Witness:		
Sign:	Date:		
Type:	Witness:		
Sign:	Date:		
Type:	Witness:		