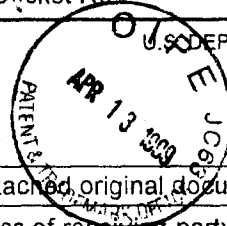


04-19-1999



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To the Honorable Commissioner of Patents

Please see the attached original documents or copy thereof.

MRD 4.13.99

1. Name of conveying party(ies):
 Kazuyuki Satoh; Masanobu Wakita;
 Tohru Kaneko; Naoki Oe;
 Tsutomu Muraoka; and Keizoh Suzuki

Additional names(s) of conveying party(ies) attached? Yes No

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

Name: PLEASE SEE THE ATTACHED SHEET

Address: _____

City: _____ State/Prov.: _____

Country: _____ ZIP: _____

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

3. Nature of conveyance:

Assignment Merger

Security Agreement Change of Name

Other _____

Execution Date: 3/16, 17, 25 & 31/1999; & 4/1/1999

4. Application number(s) or registration numbers(s):

If this document is being filed together with a new application, the execution date of the application is: _____

Patent Application No.	Filing date	B. Patent No.(s)
09/251,741	February 18, 1999	

Additional numbers attached? Yes No

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

Name: KANESAKA & TAKEUCHI

Registration No. 31,467

Address: 1423 Powhatan Street

City: Alexandria State/Prov.: VA

Country: U.S.A. ZIP: 22314

6. Total number of applications and patents involved:

7. Total fee (37 CFR 3.41):.....\$ 40.00

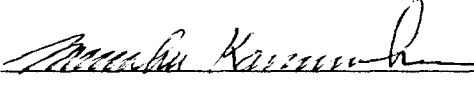
Enclosed

Authorized to be charged to deposit account

8. Deposit account number: _____

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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.

Manabu Kanesaka  4/13/99

Name of Person Signing Signature Date

Total number of pages including cover sheet, attachments, and documents:

PATENT

04/14/1999 Z0000009 09251741 40.00 UP 01 FC:501

2. Name and address of receiving parties:

Name: TOHO RAYON CO., LTD.

Address: 3-9 Nihonbashi 3-chome, Chuo-ku, Tokyo, Japan

Name: KABUSHIKI KAISHA TOKAI-RIKA-DENKI-SEISAKUSHO

Address: 1, Aza-Noda, Oaza-Toyota, Oguchi-cho, Niwa-gun,
Aichi-ken, Japan

ASSIGNMENT

For value received, We, 1) Kazuyuki Satoh, 2) Masanobu Wakita,
3) Tohru Kaneko, 4), Naoki Oe, 5) Tsutomu Muraoka and
6) Keizoh Suzuki

residing/having post office address(es) respectively at _____

1), 3) c/o Toho Rayon Co., Ltd., 234, Aza Takaishi,
Kamitokari, Nagaizumi-cho, Shizuoka-ken, Japan;

2) c/o Toho Rayon Co., Ltd., 8, Aza Kawanokami, Takabo,
Kitazima-cho, Itano-gun, Tokushima-ken, Japan;

4) 30, Kaizuka-cho, Minami-ku, Nagoya-shi, Aichi-ken, Japan;

5) 1-74, Hachimandai, Seto-shi, Aichi-ken, Japan; and

6) 5-80, Aigigaoka, Kani-shi, Gifu-ken, Japan

hereby sell, assign and transfer to TOHO RAYON CO., LTD. and
KABUSHIKI KAISHA TOKAI-RIKA-DENKI-SEISAKUSHO

a corporation existing under the laws of Japan

located at 3-9 Nihonbashi 3-chome, Chuo-ku, Tokyo, Japan; and

1, Aza-Noda, Oaza-Toyota, Oguchi-cho, Niwa-gun, Aichi-ken, Japan

and its successors, assigns, and legal representatives the entire
 right, title, and interest for all countries including the United
 States of America, in and to certain inventions relating to _____

STEERING WHEEL AND METHOD OF MANUFACTURE

described in application for Letters Patent of the United States,

Serial No. 09/251,741 Filed February 18, 1999

and all patents which may be granted therefor, and all divisions,
 reissues, continuations and extensions thereof, and authorize and
 request the Commissioner of Patents and Trademarks to issue all
 patents on said improvements or resulting therefrom to said Company
 as assignee of the entire interest, and covenant that I/We have
 full right so to do, and agree that I/We will communicate to said
 Company or its representatives any facts known to me/us respecting
 said improvements and testify in any legal proceedings, sign all

lawful papers, execute all divisional, continuing and reissue applications, make all rightful oaths and generally do everything possible to aid said Company, its successors, assigns, and nominees, to obtain and enforce proper protection for said invention in the United States.

Signature Kazuyuki Satoh Date 16/3/'99
Kazuyuki Satoh

Signature Masanobu Wakita Date 25/3/'99
Masanobu Wakita

Signature Tohru Kaneko Date 17/3/'99
Tohru Kaneko

Signature Naoki Oe Date 1/4/99
Naoki Oe

Signature Tsutomu Muraoka Date 1/4/'99
Tsutomu Muraoka

Signature Keizo Suzuki Date 31/3/99
Keizo Suzuki