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Attorney Docket No.: 008498-20002

To the Assistant Commissioner for Patents: Please record the attached original documents or copy thereof.

1. Name of conveying party(ies):

Koji Nagasaka
Yasuoki Sasaki
Shinichi Shimizu

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

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

KANEBO, LTD.
17-4, Sumida 5-chome, Sumida-ku
Tokyo 131-0031, Japan

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

3. Nature of conveyance:

Assignment

Execution Date: September 17, 1999 ALL INVENTORS

4. Application number(s) or patent number(s): 09/367,023

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

A. Patent Application No.(s) 09/367,023

B. Patent No.(s)

Additional numbers attached? Yes No

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

William H. Wright, Esq.
LOEB & LOEB LLP
10100 Santa Monica Blvd., 22nd Floor
Los Angeles, CA 90067-4164

6. Total number of applications and patents involved: [1]

7. Total fee (37 CFR 3.41) \$40

Enclosed
 Authorized to be charged to deposit account

8. Deposit account number: 12-1820

(Attach duplicate copy of this page if paying by deposit account)

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9. Statement and signature.

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

William H. Wright, Reg. No. 36,312

Date: October 6, 1999

OMB No. 0651-0011 (exp. 4/94)

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

Assistant Commissioner for Patents
Box Assignments
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ASSIGNMENT

- (1-8) *Insert Name(s) of Inventor(s)* (1) Koji NAGASAKA (5)
 (2) Yasuoki SASAKI (6)
 (3) Shinichi SHIMIZU (7)
 (4) (8)

In consideration of the sum of one dollar (\$1.00) and other good and valuable considerations paid to each of the undersigned, the undersigned agree(s) to assign, and hereby does assign, transfer and set over to

- (9) *Insert name of Assignee* (9) KANEBO, LTD.
 (10) *Insert state of Incorporation of Assignee* (10) Japan
 (11) *Insert address of Assignee* (11) of 17-4, Sumida 5-chome, Sumida-ku, Tokyo 131-0031, Japan (hereinafter designated as the Assignee) the entire worldwide right, title and interest in the invention known as
 (12) *Insert identification of Invention, such as Title, Case Number or Foreign Application Number* (12) SPONGE SHEET, 09/367,023 for which the undersigned has (have) executed an application for patent in the United States of America and all patent applications in foreign countries corresponding thereto or based thereon.
 (13) *Insert Date of Signing of Application* (13) on September 17, 1999

1) The undersigned agree(s) to execute all papers necessary in connection with any original, reissue, divisional and continuing United States and foreign applications for the above-identified invention and also to execute separate assignments in connection with such applications as the Assignee may deem necessary or expedient.

2) The undersigned agree(s) to execute all papers necessary in connection with any interference which may be declared concerning this application or continuation or division thereof and to cooperate with the Assignee in every way possible in obtaining evidence and going forward with such interference.

3) The undersigned agree(s) to execute all papers and documents and perform any act which may be necessary in connection with claims or provisions of the International Convention for Protection of Industrial Property or similar agreements.

4) The undersigned agree(s) to perform all affirmative acts which may be necessary to obtain a grant of a valid United States patent to the Assignee.

5) The undersigned hereby authorize(s) and request(s) the Commissioner of Patents to issue any and all Letters Patents of the United States resulting from said application or any division or divisions or continuing applications thereof to the said Assignee, as Assignee of the entire interest, and hereby covenants that he has (they have) full right to convey the entire interest herein assigned, and that he has (they have) not executed any agreement in conflict herewith.

6) The undersigned hereby appoints STUART LUBITZ, Reg. No. 20,680; LOUIS A. MOK, Reg. No. 22,585; JOHN P. SCHERLACHER, Reg. No. 23,009; LEWIS ANTEN, Reg. No. 26,604; HIDEO KODA, Reg. No. 27,729; WILLIAM H. WRIGHT, Reg. No. 36,312; JONATHAN Y. KANG, Reg. No. 38,199; DAVID L. LUBITZ, Reg. No. 38,229; WEI-NING YANG, Reg. No. 38,690; KARLTON BUTTS, Reg. No. 39,126 and F. JASON FAR-HADIAN, Reg. No. 42,523 the power to insert on this assignment any further identification which may be necessary or desirable in order to comply with the rules of the United States Patent and Trademark Office for recordation of this document.

Date: Sep. 17, 1999 Signature of Inventor Koji Nagasaka
 Date: Sep. 17, 1999 Signature of Inventor Yasuoki Sasaki
 Date: Sep. 17, 1999 Signature of Inventor Shinichi Shimizu
 Date: _____ Signature of Inventor _____