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

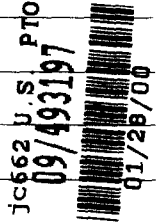
1. Name of conveying party(ies):
Hiroshi Ikegami and Susumu Okairi

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

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

Name: **Totaku Industries, Inc.**

Address: **2-1, Sakae-cho 1-chome**



3. Nature of conveyance:

Assignment Merger

Security Agreement Change of Name

Other _____

Execution Date: **January 20, 2000**

City: **Takatsuki-shi** State/Prov.: **Osaka**

Country: **JAPAN** ZIP: _____

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

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: **January 20, 2000**

Patent Application No. **09493197** Filing date _____

Additional numbers Yes No

B. Patent No.(s) _____

Yes No

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

Name: **Sean M. McGinn, Esq.**

02/07/2000 MPEDLES 00000143 09493197

Registration No. **34,386**

02 FC:501 (40.00 DP)

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1701 Clarendon Blvd., Suite 100

City: **Arlington** State/Prov.: **VA**

Country: **USA** ZIP: **22209**

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

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

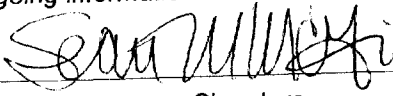
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9. Statement and signature.
To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.

Sean M. McGinn, Esq.  **January 28, 2000**

Name of Person Signing **3** Date

Total number of pages including cover sheet, attachments, and _____

ASSIGNMENT OF APPLICATION FOR PATENT

WHEREAS

Hiroshi IKEGAMI and Susumu OKAIRI of c/o TOTAKU INDUSTRIES, INC.,
2-1, Sakae-cho 1-chome, Takatsuki-shi, Osaka, Japan

NAME AND ADDRESS
OF ASSIGNOR

(HEREINAFTER REFERRED TO AS ASSIGNOR), have
invented and own a certain new and useful invention entitled:

TITLE OF INVENTION: SOUND-ABSORBING AND HEAT-INSULATING DUCT

WHEREAS TOTAKU INDUSTRIES, INC. of 2-1,
Sakae-cho 1-chome, Takatsuki-shi,
Osaka, Japan

FULL NAME AND ADDRESS
OF ASSIGNEE

(hereinafter referred to as ASSIGNEE), is desirous of acquiring
the entire right, title, and interest in, to and under said invention
and the United States Letters Patent to be obtained therefor:

NOW, THEREFORE, TO ALL WHOM IT MAY CONCERN: Be
it known that in consideration of the payment of ASSIGNEE to
ASSIGNOR of the sum of One Dollar (\$1.00), the receipt of
which is hereby acknowledged, and for other good and valuable
consideration, ASSIGNOR, by these presents, hereby sells,
assigns and transfers to ASSIGNEE the entire and exclusive
right, title and interest to said invention and all Letters Patent of
the United States to be obtained therefor on said application or
any continuation, division, renewal, substitute or reissue thereof
for the full term or terms for which the same may be granted.

ASSIGNOR hereby authorizes and requests the Commissioner
of Patents and Trademarks to issue said Letters Patent of the
United States Patent obtained therefor on said application or any

(Assignment of Application for Patent -- page 1 of 2)

PATENT
REEL: 010534 FRAME: 0606

continuation, division, renewal, substitute or reissue thereof for the full term or terms to said ASSIGNEE, of the entire right, title, and interest in and to the same, for his sole use and behoof, and for the use and behoof of his legal representatives, to the full end of the term or terms for which said Letters Patent obtained therefor on said application or any continuation, division, renewal, substitute or reissue thereof for may be granted, as full and entirely as the same would have been held by ASSIGNOR had this assignment and sale not been made.

ASSIGNOR hereby covenants that no assignment, sale, agreement or encumbrance has been or will be made or entered into which would conflict with this assignment and sale;

ASSIGNOR further covenants that ASSIGNEE will, upon its request, be provided promptly with all pertinent facts and documents relating to said application, said invention and said Letters Patent as may be known and accessible to ASSIGNOR and will testify as to the same in any interference or litigation related thereto and will promptly execute and deliver to ASSIGNEE or its legal representative any and all papers, instruments or affidavits required to apply for, obtain, maintain and enforce said application, said invention and said Letters Patent which may be necessary or desirable to carry out the purposes hereof.

DATE OF SIGNING

IN WITNESS WHEREOF, I/We have hereunto set
hand and seal this 20th day of January, ~~19~~ 2000

SIGNATURE

By: H. Ikegami
Hiroki IKEGAMI

SIGNATURE

By: S. Okairi
Susumu OKAIRI

SIGNATURE

By: _____

WITNESSES

(Assignment of Application for Patent -- page 2 of 2)