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

1. Name of conveying party(ies): Takashi YAMAKA and Hiroyuki YOSHIKI

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

3. Nature of Conveyance:
   - Assignment
   - Merger
   - Security Agreement
   - Change of Name
   - Other

Execution Date: September 4, 2000

4. Application number(s) or patent number(s):

   A. Patent Application No(s):
   
   B. Patent No(s):

   Additional numbers attached? Yes No

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

   SUGHRUE, MION, ZINN, MACPEAK & SEAS
   2100 Pennsylvania Avenue, N.W.
   Suite 800
   Washington, D.C. 20037-3202

6. Total number of applications and patents involved:

   One (1)

7. Total Fee (37 CFR 3.41): $40.00
   - Enclosed. Please charge any underpayment in connection with this Assignment to Deposit Account No. 19-4880.
   - Authorized to be charged to Deposit Account

8. Deposit Account No.

   (Attach dupl. copy of this page if paying by Deposit Account)

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.

   Name: Darryl Mexic Reg. No. 23,063
   Date: September 12, 2000

   TOTAL NUMBER OF PAGES INCLUDING COVER SHEET, ATTACHMENTS AND DOCUMENT: 2

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

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P A T E N T
REEL: 011088 FRAME: 0302
Assignment

Whereas, I/we, Takashi Yamaoka and Hiroyuki Yoshimi
Osaka, Japan

hereinafter called assignor(s), have invented certain improvements in
OPTICALLY COMPENSATORY FILM, OPTICALLY COMPENSATORY POLARIZING PLATE
AND LIQUID-CRYSTAL DISPLAY DEVICE

and executed an application for Letters Patent of the United States of America therefor on

September 4, 2000

Whereas, NITTO DENKO CORPORATION of 1-2, Shimohozumi 1-chome,
Ibaraki-shi, Osaka, Japan

(assignee), desires to acquire the entire right, title, and interest in the application and invention, and to
any United States patents to be obtained therefor;

Now therefore, for valuable consideration, receipt whereof is hereby acknowledged,

I/we, the above named assignor(s), hereby sell, assign and transfer to the above named assignee, its
successors and assigns, the entire right, title and interest in the application and the invention disclosed
therein for the United States of America, including the right to claim priority under 35 U.S.C. §119, and
I/we request the Commissioner of Patents to issue any Letters Patent granted upon the invention set forth
in the application to the assignee, its successors and assigns; and I/we will execute without further
consideration all papers deemed necessary by the assignee in connection with the United States application
when called upon to do so by the assignee.

I/we hereby authorize and request my attorneys SUGHRUE, MION, ZINN, MACPEAK & SEAB of
2100 Pennsylvania Avenue, N.W., Washington, D.C. 20037-3202 to insert here in parentheses (Application
number__________________________, filed ________________) the filing date and application
number of said application when known.

Date: September 4, 2000
s/_______________________________
Takashi Yamaoka

Date: September 4, 2000
s/_______________________________
Hiroyuki Yoshimi

Date: _________________________

Date: _________________________

Date: _________________________

(Legalization not required for recording but is prima facie evidence of execution under 35 U.S.C. §251)

#122

RECORDED: 09/12/2000
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