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09/743615

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1. Name of conveying party(ies):
Kazuya IWATA
Naoki EJIMA
Akira SOBAJIMA

Additional name(s) of conveying party(ies) attached? NO

(-12-01)

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

Name: Matsushita Electric Industrial Co., Ltd.

Street Address: 1006 Oaza Kadoma, Kadoma-shi, Osaka 571-8501 Japan

City: Country:

Additional name(s) & address(es) attached? NO

3. Nature of conveyance:

 Assignment Merger
 Security Agreement Change of Name
 Other _____

Execution Date: January 4, 2001

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: January 4, 2001

A. Patent Application No.(s)
NEW, filed January 12, 2001

B. Patent No.(s)
, issued

Additional numbers attached? NO 09/743615

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

Name: WENDEROTH, LIND & PONACK, L.L.P.
Attn: Nils E. Pedersen, Esq.

Street Address: 2033 K Street, N.W., Suite 800

City: Washington, State: DC ZIP: 20006

6. Total number of applications and patents involved:
One

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

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Nils E. Pedersen, Reg. No. 33,145 January 12, 2001
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ASSIGNMENT

In consideration of the sum of One Dollar (\$1.00) and other good and valuable consideration paid to each of the undersigned

Kazuya IWATA, Naoki EJIMA and Akira SOBAJIMA

Insert Name(s)
of Inventor(s)

Insert Name(s)
of Assignee(s)

Address

Title of
Invention

Date of Signing
of Application

the undersigned hereby sell(s) and assign(s) to

Matsushita Electric Industrial Co., Ltd.

of 1006, Oaza Kadoma, Kadoma-shi, Osaka 571-8501 Japan

(hereinafter designated as the Assignee) the entire right, title and interest for the United States as defined in 35 USC 100, in the invention known as

METHOD AND APPARATUS FOR EXPANDING BAND OF AUDIO SIGNAL

for which an application for patent in the United States has been executed by the undersigned on

January 4, 2001

The undersigned agree(s) to execute all papers necessary in connection with this application and any continuing, divisional or reissue applications thereof and also to execute separate assignments in connection with such applications as the Assignee may deem necessary or expedient.

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

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.

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.

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 or reissue 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, and will not execute, any agreement in conflict herewith.

The undersigned hereby grant(s) the firm of WENDEROTH, LIND & PONACK, L.L.P., 2033 K Street, N.W., Suite 800, Washington, DC 20006, 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 Office for recordation of this document.

In witness whereof, executed by the undersigned on the date(s) opposite the undersigned name(s).

Date January 4, 2001, Name of Inventor Kazuya IWATA *Kazuya Iwata*
Date January 4, 2001, Name of Inventor Naoki EJIMA *Naoki Ejima*
Date January 4, 2001, Name of Inventor Akira SOBAJIMA *Akira Sobajima*
Date _____, Name of Inventor _____
Date _____, Name of Inventor _____
Date _____, Name of Inventor _____

(This assignment should preferably be acknowledged before a United States Consul. If not, then the execution by the Inventor(s) should be witnessed by at least two witnesses who sign here.)

Witness *Kazuhiko Iwata*
Witness *Naoko Yoshino*

ACKNOWLEDGEMENT

_____ } ss

This _____ day of _____, 19_____, before me personally came the above-named _____

to me personally known as the individual(s) who executed the foregoing assignment, who did acknowledge to me that he (they) executed the same of his (their) own free will for the purposes therein set forth.

SEAL _____
Official Signature
_____ Official Title

The above application may be more particularly identified as follows:

U.S. Application Serial No. _____ Filing Date _____
Applicant Reference Number 661895 Atty Docket No. _____
Title of Invention METHOD AND APPARATUS FOR EXPANDING BAND OF AUDIO SIGNAL