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

1. Name of conveying party(ies):
**Young-Jong YOO, Sam-Kyu CHANG
and Seok-Joo LEE**

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

3. Nature of conveyance:
 Assignment Merger
 Security Agreement Change of Name
 Other _____

Execution Date: October 18, 2001

2. Name and address of receiving party(ies)
Name: POHANG IRON & STEEL CO., LTD.

Internal Address: _____

Street Address: 1 Koedong-dong, Nam-ku, Pohang-si,
Kyungsangbook-do 790-300, Republic of Korea

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

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: October 18, 2001

A. Patent Application No. (s) _____

B. Patent No. (s) _____

Additional numbers attached? Yes No

09/980942

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

Internal Address: Webb Ziesenheim Logsdon
Orkin & Hanson, P.C.

Street Address: 700 Koppers Building
436 Seventh Avenue

City: Pittsburgh State: PA ZIP: 15219-1818

6. Total number of applications and patents involved: 1

7. Total fee (37 CFR 3.41)\$ 40.00
 Enclosed with filing fee
 Authorized to be charged to deposit account

8. Deposit account number: _____
(Attach triplicate copy of this page if paying by deposit account)

DO NOT USE THIS SPACE

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.

Kent E. Baldauf
Name of Person Signing
Reg. No. 25,826

Kent E. Baldauf
Signature

November 15, 2001
Date

Total number of pages including cover sheet, attachments and document 3

Mail documents to be recorded with required cover sheet information to:
Assistant Commissioner for Patents, Box Assignments
Washington, D.C. 20231

ASSIGNMENT

WHEREAS, We, Young-Jong Yoo, Sam-Kyu Chang and Seok-Joo Lee, residing in 2-205 Hwamok Apt., Daejam-dong, Nam-ku, Pohang, Kyungsangbook-do 790-310, KR; 8-1401 Nagwon Apt., Jigok-dong, Nam-ku, Pohang, Kyungsangbook-do 790-390, KR; and 103-1106 Bosung Town, Jangsung-dong, Buk-ku, Pohang, Kyungsangbook-do 791-260, KR, have invented certain new and useful improvements entitled COATING COMPOSITION FOR FORMING INSULATING FILMS, NON-ORIENTED ELECTRICAL STEEL SHEET WITH THE COATING COMPOSITION COATED THEREON, AND METHOD FOR FORMING THE INSULATING FILMS ON THE STEEL SHEET for which we have this day executed an application for United States Letters Patent;

AND, WHEREAS POHANG IRON & STEEL CO., LTD., a corporation of the Republic of Korea, having a place of business at 1 Koedong-dong, Nam-ku, Pohang-si, Kyungsangbook-do 790-300, KR, hereinafter called the "assignee", is desirous of acquiring the entire right, title, and interest in and to said application and the inventions and improvements therein disclosed.

NOW, THEREFORE, in consideration of One (\$1.00) Dollar and other good and valuable consideration paid to us by said assignee, the receipt of which is hereby acknowledged, we do hereby assign, sell, transfer, and set over unto said assignee the entire right, title and interest in and to said application and the inventions and improvements therein disclosed for the United States and all foreign countries and any Letters Patent which may issue therefor in the United States and all foreign countries and all divisions, reissues, continuations, renewals, and/or extensions thereof, said assignee to have and to hold the interests herein assigned to the full ends of the terms of said Letters Patent and any and all divisions, reissues, continuations, renewals, and/or extensions thereof, respectively, as fully and entirely as the same would have been held and enjoyed by us had this assignment not been made.

The Commissioner of Patents and Trademarks is requested to issue such Letters Patent in accordance herewith. We covenant that we are the lawful owners of the said application, inventions, and improvements, that the same are unencumbered, that no license has been granted to make, use, or vend the said inventions or improvements or any of them, and that we have the full right to make this assignment.

And for the consideration aforesaid, we agree jointly and individually that we will communicate to said assignee or the representative thereof any facts known to us respecting said inventions and improvements, and will, upon request, but without expense to us, testify in any legal proceedings, sign all lawful papers, execute all divisional, reissue, continuation, renewal, and/or

extension applications, make all rightful oaths, and generally do all other and further lawful acts, deemed necessary or expedient by said assignee or by counsel for said assignee, to assist or enable said assignee to obtain and enforce full benefits from the rights and interests herein assigned. This assignment shall be binding upon our heirs, executors, administrators, and/or assigns, and shall inure to the benefit of the heirs, executors, administrators, successors, and/or assigns, as the case may be, of said assignee.

Dated: Oct. 18, 2001

Young Jong Yoo
Young Jong Yoo

Dated: Oct. 18, 2001

Sam-Kyu Chang
Sam-Kyu Chang

Dated: Oct. 18, 2001

Seok-Joo Lee
Seok-Joo Lee