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PATENT ASSIGNMENT

Electronic Version v1.1 Stylesheet Version v1.1

SUBMISSION TYPE:	NEW ASSIGNMENT
NATURE OF CONVEYANCE:	ASSIGNMENT

CONVEYING PARTY DATA

Name	Execution Date
Elan Transdermal Limited	07/08/2003

RECEIVING PARTY DATA

Name:	Nitto Americas Medical, Inc.	
Street Address:	3520 Commerce Parkway	
City:	Miramar	
State/Country:	FLORIDA	
Postal Code:	33025	

PROPERTY NUMBERS Total: 2

Property Type	Number	
Patent Number:	4946853	
Patent Number:	5298257	

CORRESPONDENCE DATA

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NAME OF SUBMITTER: Michele Simkin

Total Attachments: 5

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PATENT

REEL: 014634 FRAME: 0079

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ELAN TRANSDERMAL LIMITED PATENT ASSIGNMENT AND KNOW-HOW LICENSE

This PATENT ASSIGNMENT AND KNOW-HOW LICENSE (this "Assignment") dated as of July 8, 2003 (the "Effective Date"), is made by and between Elan Transdermal Limited, a limited liability company organized under the laws of Ireland with offices located at Monksland, Athlone, Co. Westmeath, Ireland ("Assignor"); Nitto Americas Medical, Inc., a Florida corporation ("Assignee"). Capitalized terms used herein but not otherwise defined herein shall have the meanings set forth in the Stock and Asset Purchase Agreement (the "Purchase Agreement") dated as of July 3, 2003, by and among Assignor; Elan Pharma International Limited, a limited liability company organized under the laws of Ireland; Elan Corporation, plc, a public limited liability company organized under the Laws of Ireland; Athena Neurosciences, Inc., a Delaware corporation; Nitto Americas Inc., a New York corporation and the corporate parent of Assignee; and Nitto Denko Corporation, a corporation organized under the laws of Japan and the corporate parent of Nitto Americas Inc.

Assignor is the owner of the following patent and patent application rights described below, together with all the inventions disclosed therein:

Title	Countries	Patent/ Application Number
Method for the treatment of	Issued:	
withdrawal symptoms	Australia	607214
associated with smoking	Canada	1,333,051
cessation and preparation for	Europe	0289342
use in said method	Ireland	57786
	Israel	86170
	New Zealand	224426
	Norway	179963
	Philippines	24437
	Portugal	87377
	South Africa	88/3081
	Taiwan	076710
	United States	4,946,853
		5,298,257
	Pending:	
	Denmark	2350/88

and any provisional and non-provisional applications, continuations, continuations-in-part, divisionals, reissues, reexaminations, substitutions, confirmations, renewals and utility applications that have been or may be filed in the United States, its territories and possessions, the District of Columbia and the Commonwealth of Puerto Rico, and the patents and extensions (including, but not limited to, patent term extensions and supplementary protection certificates) arising therefrom, and any foreign counterparts thereto (the "Patent Rights").

PATENT REEL: 014634 FRAME: 0080 In partial consideration for the purchase price set forth in the Purchase Agreement, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns and transfers to the Assignee, and the Assignee's successors and assigns, and the Assignee accepts, subject to the Related Agreements and the conditions of the Purchase Agreement, by such assignment and transfer, an undivided right, title and interest in and to the Patent Rights, said Patent Rights to be held and enjoyed by the above-named Assignee, and for Assignee's successors and assigns, for their own use and benefit, to the full end of the term or terms for which, subject only to the Related Agreements and the conditions of the Purchase Agreement, said Patent Rights may be granted as fully and entirely as the same would have been held and enjoyed by Assignor had this assignment and transfer not been made. Such assignment shall not be construed to transfer to Assignee any of the Elan Companies' rights to receive royalty payments under the Settlement Agreements related to the Patent Rights or under any other license agreements with a third party granting royalty rights to the Elan Companies related to the patents assigned hereunder executed prior to the Effective Date.

Interested parties who acquire title, rights or grants to the Patent Rights are hereby notified that certain restrictions and obligations set forth in the Purchase Agreement and Related Agreements have been made appurtenant to and run with the Patent Rights and such interested parties are on notice of such restrictions and obligations.

Subject to the terms of this Agreement, Assignor hereby grants to Assignee a non-exclusive, perpetual, fully-paid, royalty-free, worldwide license to the Know How (as defined below), arising from the Patent Rights, to research, develop, make, have made, promote, distribute, import, use, market, sell and offer for sale any products, subject to any business relationships of the Elan Companies as of the Effective Date (as set forth in the Purchase Agreement). Assignee shall be entitled to grant non-exclusive sublicenses under such Know-How, to research, develop, make, have made, promote, distribute, import, use, market, sell and offer for sale any products, subject to any business relationships of the Elan Companies as of the Effective Date (as set forth in the Purchase Agreement). Any sublicense granted hereunder shall be in terms consistent with the terms of this Agreement insofar as they are applicable. Assignee shall be liable to Assignor for all acts and omissions of any sublicensee as though such acts and omissions were by Assignee.

"Know-How" shall mean any proprietary or nonproprietary information directly related to the manufacture, preparation, development, or commercialization of a product arising from the Patent Rights assigned hereunder, including, without limitation, product specifications, processes, product designs, plans, trade secrets, ideas, concepts, inventions, formulae, chemical, toxicological, physical, analytical, stability, safety, quality assurance, quality control information, technical information, research information, and all other confidential or proprietary technical and business information, whether or not embodied in any documentation or other tangible materials, but in no event shall the definition of "Know-How" include information properly in the public domain as of the Effective Date.

Assignor hereby agrees to sign all necessary papers and do all lawful acts as may reasonably be requested by Assignee from time to time in connection with the

assignment, prosecution and enforcement of the Patent Rights. Assignor shall take such actions without further compensation, but at the expense of Assignee or its successors and assigns.

Assignor acknowledges that the Know-How constitutes "intellectual property" for purposes of the United States Bankruptcy Code and that Assignee shall be afforded the rights, benefits and privileges as a licensee of intellectual property for purposes of Section 365(n) of the United States Bankruptcy Code.

Name: Title:

> PATENT REEL: 014634 FRAME: 0083

ELAN TRANSDERMAL LIMITED

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on

By: Name: Title:

NITTO AMERICAS MEDIGAL, INC.

By: Name:

Title:

ET Ltd. Peters Asrigament Agrorman

PATENT REEL: 014634 FRAME: 0084

RECORDED: 05/19/2004