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

<p>1. Name of conveying party(ies): <b>Yung-Tsai Lai</b></p> <p>Additional name(s) of conveying party(ies) attached: No</p>	<p>2. Name and address of receiving party(ies): Name: <b>HSING LYIANG INDUSTRY CO., LTD.</b></p> <p>Street Address: <b>No. 12, Tung-Kuang 8th St., Pei Dist., Taichung City, Taiwan</b></p>
<p>3. Name of conveyance:</p> <p><input checked="" type="checkbox"/> Assignment      <input type="checkbox"/> Merger  <input type="checkbox"/> Security Agreement      <input type="checkbox"/> Change of Name  <input type="checkbox"/> Other:</p> <p>Execution Date: December 28, 2003</p>	<p>Additional name(s) &amp; address(es) attached? NO</p>
<p>4. Application number(s) or patent number(s):</p> <p>If this document is being filed together with a new application, the execution date of the application is: December 28, 2003</p> <p>A. Patent Application No.(s)      B. Patent No.(s)</p> <p>Additional numbers attached? <b>10754142</b></p>	
<p>5. Please return the recorded document and address all correspondence to:</p> <p><b>CHRISTIE, PARKER &amp; HALE, LLP</b>  P.O. Box 7068  Pasadena, CA 91109-7068  Attention: D. Bruce Prout</p>	<p>6. Total number of applications and patents involved <span style="border: 1px solid black; padding: 2px;">1</span></p> <p>7. <input checked="" type="checkbox"/> Total fee enclosed (37 CFR 3.41): \$ 40.00</p> <p>8. <input checked="" type="checkbox"/> Any deficiency or overpayment of fees should be charged or credited to Deposit Account No. 03-1728, except for payment of issue fees required under 37 CFR § 1.18. Please show our docket number with any credit or charge to our Deposit Account.</p>
<p>10. <input type="checkbox"/> Explanatory letter is enclosed.</p>	
<p>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.</p> <p>Date: January 9, 2004</p> <p>By <u><i>D. Bruce Prout</i></u>  Name: D. Bruce Prout  626/795-9900</p> <p><b>Express Mail No. EV351235414US</b></p> <p>Total number of pages including cover sheet, attachments, and document: <span style="border: 1px solid black; padding: 2px;">2</span></p>	

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ASSIGNMENT DEED

BED PANEL ASSEMBLY

This assignment agreement is applicable to an invention entitled (Invention Title)

The PATENT RIGHTS referred to in this agreement are:

- (check one) [X] a patent application for this invention, executed by the ASSIGNOR(S) concurrently with this assignment.
[ ] U.S. patent application Serial No. \_\_\_\_\_, filed \_\_\_\_\_
[ ] U.S. patent No. \_\_\_\_\_, issued \_\_\_\_\_

The PATENT RIGHTS also include all divisions, reissues, continuations and extensions of the patents and patent applications identified above.

The PATENT RIGHTS assigned under this agreement are:

- (check one) [X] U.S. patent rights only.
[ ] worldwide patent rights. In this case, the assignee shall have the right to claim the benefit of the filing date of any U.S. patent application identified above.

The ASSIGNOR(S) referred to in this agreement is (or are):

(Full name of sole or first inventor) Yung-Tsai LAI

(Address) No. 12, Tung-Kuang 8th St., Pei Dist., Taichung City, Taiwan

(Full name of second joint inventor, if any)

(Address)

(Full name of third joint inventor, if any)

(Address)

The ASSIGNEE referred to in this agreement is:

(Name of Assignee) HSING LYIANG INDUSTRY CO., LTD.

(Address of assignee) No. 12, Tung-Kuang 8th St., Pei Dist., Taichung City, Taiwan

The ASSIGNEE is:

- (check one) [ ] An Individual.
[ ] A Partnership.
[X] A Corporation of Taiwan (state or country)
[ ]

The ASSIGNOR(S), in consideration of \$1.00 paid by the ASSIGNEE, and other good and valuable consideration, receipt of which is acknowledged, have and do hereby assign the following to the ASSIGNEE; its successors and assigns:

- the full and exclusive right to the invention;
the entire right, title and interest in and to the PATENT RIGHTS; and
the right to claim priority under 35 USC 119, based on any earlier foreign applications for this invention.

As to all U.S. patent applications assigned under this agreement, the ASSIGNOR(S) hereby authorize(s) and request(s) the Commissioner of Patents and Trademarks to issue all Letters Patent to the ASSIGNEE as the assignee of the entire right, title and interest, for the sole use and enjoyment of said ASSIGNEE, its successors and assigns.

Further, the ASSIGNOR(S) agree(s) to communicate to said ASSIGNEE, or its representatives, any facts know to the ASSIGNOR(S) respecting said invention, and testify in any legal proceedings, sign all lawful papers, execute all divisional, continuation, substitute, renewal, reexamination and reissue applications, execute all necessary assignment papers to cause any and all Letters Patent to be issued to said ASSIGNEE, make all rightful oaths and generally do everything necessary or desirable to aid said ASSIGNEE, its successors and assigns, to obtain and enforce proper protection for said invention.

Lai Yung-Tsai (Signature of sole or first inventor)

December 28, 2003 (Date)

(Signature of second inventor, if any)

(Date)

(Signature of third inventor, if any)

(Date)

Applicant or Patentee : Yung-Tsai LAI Attorney's  
Serial or Patent No. : \_\_\_\_\_ Docket No. 51796/DBP/S295  
Filed or Issued : January 9, 2004  
For : BED PANEL ASSEMBLY

VERIFIED STATEMENT (DECLARATION) CLAIMING SMALL ENTITY STATUS  
(37 CFR 1.9 (f) and 1.27 (c)) —SMALL BUSINESS CONCERN

I hereby declare that I am

- the owner of the small business concern identified below:  
 an official of the small business concern empowered to act on behalf of the concern identified below:

NAME OF CONCERN HSING LYIANG INDUSTRY CO., LTD.  
ADDRESS OF CONCERN No. 12, Tung-Kuang 8th St., Pei Dist., Taichung City,  
Taiwan

I hereby declare that the above identified small business concern qualifies as a small business concern as defined in 13 CFR 121.3-18, and reproduced in 37 CFR 1.9 (d), for purposes of paying reduced fees under section 41 (a) and (b) of Title 35, United States code, in that the number of employees of the concern, including those of its affiliates, does not exceed 500 persons. For purposes of this statement, (1) the number of employees of the business concern is the average over the previous fiscal year of the concern of the persons employed on a full-time, part-time or temporary basis during each of the pay periods of the fiscal year, and (2) concerns are affiliates of each other when either, directly or indirectly, one concern controls or has the power to control the other, or a third party or parties controls or has the power to control both.

I hereby declare that rights under contract or law have been conveyed to and remain with the small business concern identified above with regard to the invention, entitled BED PANEL ASSEMBLY  
By inventor(s)  
Yung-Tsai LAI  
described in

- the specification filed herewith  
 application serial no. \_\_\_\_\_, filed \_\_\_\_\_  
 patent no. \_\_\_\_\_, issued \_\_\_\_\_

If the rights held by the above identified small business concern are not exclusive, each individual, concern or organization having rights to the invention is listed below\* and no rights to the invention are held by any person, other than the inventor, who could not qualify as a small business concern under 37 CFR 1.9 (d) or a nonprofit organization under 37 CFR 1.9 (e). \*NOTE: separate verified statements are required from each person, concern or organization having rights to the invention averring to their status as small entities. (37 CFR 1.27)

NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_

INDIVIDUAL  SMALL BUSINESS CONCERN  NONPROFIT ORGANIZATION

NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_

INDIVIDUAL  SMALL BUSINESS CONCERN  NONPROFIT ORGANIZATION

I acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. (37 CFR 1.28 (b))

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.

NAME OF PERSON SIGNING Yung-Sung LAI  
TITLE OF PERSON OTHER THAN OWNER President  
ADDRESS OF PERSON SIGNING No. 12, Tung-Kuang 8th St., Pei Dist., Taichung City,  
Taiwan  
SIGNATURE LAI YUNG SUNG DATE December 28, 2003

Applicant or Patentee: Yung-Tsai LAI Attorney's 51796/DBP/S29  
Serial or Patent No.: \_\_\_\_\_ Docket No.: \_\_\_\_\_  
Filed or Issued: January 9, 2004  
For: BED PANEL ASSEMBLY

VERIFIED STATEMENT (DECLARATION) CLAIMING SMALL ENTITY  
STATUS (37 CFR 1.9 (f) and 1.27 (b)) — INDEPENDENT INVENTOR

As a below named inventor, I hereby declare that I qualify as an independent inventor as defined in 37 CFR 1.9 (c) for purposes of paying reduced fees under section 41 (a) and (b) of Title 35, United States Code, to the Patent and Trademark Office with regard to the invention entitled BED PANEL ASSEMBLY described in

the specification filed herewith  
 application serial no. \_\_\_\_\_, filed \_\_\_\_\_  
 patent no. \_\_\_\_\_, issued \_\_\_\_\_

I have not assigned, granted, conveyed or licensed and am under no obligation under contract or law to assign, grant, convey or license, any rights in the invention to any person who could not be classified as an independent inventor under 37 CFR 1.9 (c) if that person had made the invention, or to any concern which would not qualify as a small business concern under 37 CFR 1.9 (d) or a nonprofit organization under 37 CFR 1.9 (e).

Each person, concern or organization to which I have assigned, granted, conveyed, or licensed or am under an obligation under contract or law to assign, grant, convey, or license any rights in the invention is listed below:

no such person, concern, or organization  
 persons, concerns or organizations listed below\*

\*NOTE: Separate verified statements are required from each named person, concern or organization having rights to the invention averring to their status as small entities. (37 CFR 1.27)

FULL NAME HSING LYIANG INDUSTRY CO., LTD.  
ADDRESS No. 12, Tung-Kuang 8th St., Pei Dist., Taichung City, Taiwan  
 INDIVIDUAL  SMALL BUSINESS CONCERN  NONPROFIT ORGANIZATION

FULL NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
 INDIVIDUAL  SMALL BUSINESS CONCERN  NONPROFIT ORGANIZATION

FULL NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
 INDIVIDUAL  SMALL BUSINESS CONCERN  NONPROFIT ORGANIZATION

I acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. (37 CFR 1.28 (b))

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.

Yung-Tsai LAI NAME OF INVENTOR NAME OF INVENTOR NAME OF INVENTOR  
Lai Yung Tsai Signature of Inventor Signature of Inventor Signature of Inventor  
December 28, 2003 Date Date Date