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			Internal	Address:	OO., Ltd.		
Add	ditional name(s) of conveying party(ies	s) attached?	Street Address: 1006 Oaza Kadoma				
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	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.						
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PATENT REEL: 015086 FRAME: 0318

Our Case No. <u>9353/190</u> Client Case No. D3191-01

ASSIGNMENT

WHEREAS, EIGO TOKIOKA, and KAZUHIKO SHIBATA, hereinafter called the "Assignors", have made the invention described in the United States patent application entitled HEADPHONES FOR PORTABLE AUDIO DEVICES, executed by Assignors on the same date as this Assignment;

WHEREAS, Matsushita Electric Industrial Co., Ltd., a corporation organized and existing under the laws of Japan, having a place of business at 1006 Oaza Kadoma, Kadoma-shi, Osaka 571-8501, Japan, hereinafter called the "Assignee", desires to acquire the entire right, title and interest in and to the invention and the patent application identified above, and all patents which may be obtained for said invention, as set forth below;

NOW, THEREFORE, in consideration of the sum of One Dollar (\$1.00), and other valuable and legally sufficient consideration, the receipt of which by the Assignors from the Assignee is hereby acknowledged, the Assignors have sold, assigned and transferred, and by these presents do sell, assign and transfer to the Assignee, the entire right, title and interest for the United States in and to the invention and the patent application identified above, and any patents that may issue for said invention in the United States; together with the entire right, title and interest in and to said invention and all patent applications and patents therefor in all countries foreign to the United States, including the full right to claim for any such application all benefits and priority rights under any applicable convention; together with the entire right, title and interest in and to all continuations, divisions, renewals and extensions of any of the patent applications and patents defined above; to have and to hold for the sole and exclusive use and benefit of the Assignee, its successors and assigns, to the full end of the term or terms for all such patents.

The Assignors hereby covenant and agree, for both the Assignors and the Assignors' legal representatives, that the Assignors will assist the Assignee in the prosecution of the patent application identified above; in the making and prosecution of any other patent applications that the Assignee may elect to make covering the invention identified above; in vesting in the Assignee like exclusive title in and to all such other patent applications and patents; and in the prosecution of any interference which may arise involving said invention, or any such patent application or patent; and that the Assignors will execute and deliver to the

PATENT REEL: 015086 FRAME: 0319 Assignee any and all additional papers which may be requested by the Assignee to carry out the terms of this Assignment.

The Commissioner of Patents and Trademarks is hereby authorized and requested to issue patents to the Assignee in accordance with the terms of this Assignment.

IN TESTIMONY WHEREOF, the Assignors have executed this agreement.

DATE:	MAR. 1 1. 2004	Ego Tokiota			
WITNESSED:		EIGO TOKIOKA			
DATE:	MAR. 1 1, 2004	& water			
DATE:	MAR. 1 1.2004	JUNTUM)			
DATE:	MAR. 1 1, 2004	MIKIKO YOMOGITA Languhiha Shibato			
WITNESSED:		KAZUHIKO SHIBATA			
DATE:	MAR, 1 1, 2004	of all			
DATE:	MAR. 1 1. 2004	SHUNJI WAKINO MIKIKO YOMOGITA			
		MIKIKO YOMOGITA			