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FINANCE SECTION

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

1. Name of conveying party(ies) with the execution date: GERHARD SEIZER, June 14, 2004	2. Name/address of receiving Party(ies) MATSUSHITA ELECTRIC WORKS, LTD. 1048, OAZA-KADOMA, KADOMA-SHI, OSAKA, JAPAN
3. Nature of conveyance: <input checked="" type="checkbox"/> Assignment <input type="checkbox"/> Security Agreement <input type="checkbox"/> Merger <input type="checkbox"/> Change of Name <input type="checkbox"/> Reassignment <input type="checkbox"/> Other	Add'l names of receiving parties Attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

4. Application number(s) or patent number(s):

A. Patent Application No. (s) 29/205,454	B. Patent No.(s) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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5. Name and address of party to whom correspondence concerning document should be mailed: J. C. Patents 4 Venture, Suite 250 Irvine, CA 92618 (949) 660-0761	6. Total No. of applications and patents involved: ONE (1) 7. Total fee (37CFR § 3.41): \$40.00 <input checked="" type="checkbox"/> Enclosed <input checked="" type="checkbox"/> Charge to Acct. No. 50-0710 (Order No. JCLA13613-DS) 8. Total number of pages, including Cover sheet, attachments and Document : 3
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Atty Docket No.: JCLA13613-DS

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9. Statement and Signature:

To the best of my knowledge and belief, the forging information is true and Correct and any attached copy is a true copy of the original document.

Jiawei Huang *Jiawei Huang* 7/1/2004
 Name of person Signing Signature Date
 Registration No. 43,330

ASSIGNMENT

WHEREAS,

1. Gerhard Seizer

hereinafter referred to as ASSIGNORS, have invented certain new and useful improvements as described and set forth in the below identified application for United States Letters Patent:

Title: Hair Straightener

[X] Filed on: May 13, 2004 Serial No. 29/205,454

[] Executed concurrently with the execution of this instrument


WHEREAS, Matsushita Electric Works, Ltd.
of 1048, Oaza-Kadoma, Kadoma-shi, Osaka, Japan

hereinafter referred to as ASSIGNEES, is desirous of acquiring ASSIGNORS' interest in the said invention and application and in any U.S. Letters Patent which may be granted on the same:

NOW, THEREFORE, TO ALL WHOM IT MAY CONCERN: Be it known that, for good and valuable consideration, receipt of which is hereby acknowledged by Assignor, Assignor has/have sold, assigned and transferred, and by these presents does/do sell, assign and transfer unto the said Assignee, and Assignee's successors and assigns, all his/her/their rights, title and interest in and to the said invention and application and all future improvements thereon, and in and to any Letters Patent which may hereafter be granted on the same in the United States, the said interest to be held and enjoyed by said Assignee as fully and exclusively as it would have been held and enjoyed by said Assignor had this Assignment and transfer not been made, to the full end and term of any Letters Patent which may be granted thereon, or of any division, renewal, continuation in whole or in part, substitution, conversion, reissue, prolongation or extension thereof.

Assignor further agrees/agree that he/she/they will, without charge to said Assignee, but at Assignee's expense, cooperate with Assignee in the prosecution of said application and/or applications, execute, verify, acknowledge and deliver all such further papers, including applications for Letters Patent and for the reissue thereof, and instruments of assignment and transfer thereof, and will perform such other acts as Assignee Lawfully may request, to obtain or maintain Letters Patent for said invention and improvement, and to vest title thereto in said Assignee, or Assignee's successors and assigns.

IN TESTIMONY WHEREOF, Assignors have signed their name(s) on the date(s) indicated.

Signature:  Date 2004 June 14

First Joint Inventor: **Gerhard Seizer**