

ASSIGNMENT

In consideration of the sum of One Dollar (\$1.00) and other good and valuable consideration paid to each of the undersigned

Insert Name(s)
of Inventor(s)

Mineo TSUSHIMA, Naoya TANAKA, Takeshi NORIMATSU,
CHONG, Kok Seng, KUAH, Kim Hann, NEO, Sua Hong, Toshiyuki NOMURA,
Osamu SHIMADA, Yuichiro TAKAMIZAWA and Masahiro SERIZAWA

the undersigned hereby sell(s) and assign(s) to
Matsushita Electric Industrial Co., Ltd. and
NEC Corporation

Insert Name(s)
of Assignee(s)

Address

of 1006, Oaza Kadoma, Kadoma-shi, Osaka 571-8501 JAPAN; and
7-1, Shiba 5-chome, Minato-ku, TOKYO 108-8001 JAPAN, respectively,

(hereinafter designated as the Assignee) the entire right, title and interest for the United States as defined in 35 USC 100, in the invention known as

Title of
Invention

AUDIO DECODING APPARATUS AND AUDIO DECODING METHOD

for which an application for patent in the United States has been executed by the undersigned

Date of
Signing
of Application

on August 30, 2004, September 16, 2004 and September 28, 2004

The undersigned agree(s) to execute all papers necessary in connection with this application and any continuing, divisional or reissue applications thereof and also to execute separate assignments in connection with such applications as the Assignee may deem necessary or expedient.

The undersigned agree(s) to execute all papers necessary in connection with any interference which may be declared concerning this application or continuation, division or reissue thereof and to cooperate with the Assignee in every way possible in obtaining evidence and going forward with such interference.

The undersigned agree(s) to execute all papers and documents and perform any act which may be necessary in connection with claims or provisions of the International Convention for Protection of Industrial Property or similar agreements.

The undersigned agree(s) to perform all affirmative acts which may be necessary to obtain a grant of a valid United States patent to the Assignee.

The undersigned hereby authorize(s) and request(s) the Commissioner of Patents to issue any and all Letters Patents of the United States resulting from said application or any division or divisions or continuing or reissue applications thereof to the said Assignee, as Assignee of the entire interest, and hereby covenants that he has (they have) full right to convey the entire interest herein assigned, and that he has (they have) not executed, and will not execute, any agreement in conflict herewith.

The undersigned hereby grant(s) the firm of WENDEROTH, LIND & PONACK, L.L.P., 2033 K Street, N.W., Suite 800, Washington, D.C. 20006-1021, the power to insert on this assignment any further identification which may be necessary or desirable in order to comply with the rules of the United States Patent Office for recordation of this document.

In witness whereof, executed by the undersigned on the date(s) opposite the undersigned name(s).

Date August 30, 2004, Name of the Inventor Mitsuo Teruhara
 Date August 30, 2004, Name of the Inventor Naoya Tada
 Date August 30, 2004, Name of the Inventor Takeshi Nomimatsu
 Date September 16, 2004, Name of the Inventor Choyuichiro
 Date September 16, 2004, Name of the Inventor [Signature]
 Date September 16, 2004, Name of the Inventor [Signature]
 Date September 28, 2004, Name of the Inventor Toshiyuki Nomura
 Date September 28, 2004, Name of the Inventor Osamu Shimada
 Date September 28, 2004, Name of the Inventor Yuichiro Takamizawa
 Date September 28, 2004, Name of the Inventor Masahiro Arizawa

(This assignment should preferably be acknowledged before a United States Consul. If not, then the execution by the Inventor(s) should be witnessed by at least two witnesses who sign here.)

Witness Akihisa Kawamura
 Witness [Signature]
 Witness Masato Minura

ACKNOWLEDGMENT

 _____ } ss

This _____ day of _____, 20____, before me personally came the above-named me personally known as the individual(s) who executed the foregoing assignment, who did acknowledge to me that he (they) executed the same of his (their) own free will for the purposes therein set forth.

SEAL

 Official Signature

 Official Title

The above application may be more particularly identified as follows:

U.S. Application Serial No. _____ Filing Date _____
 Applicant Reference Number _____ Atty Docket No. _____
 Title of Invention _____