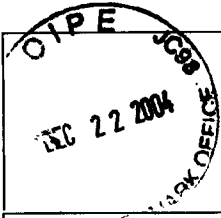


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U.S. DEPARTMENT OF COMMERCE

SHEET

Patent and Trademark Office
Docket No. 427972000300

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

1. Name of conveying party(ies): Toyo Boseki Kabushiki Kaisha Additional name(s) of conveying party(ies) attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	2. Name and address of receiving party(ies): Toyo Tire & Rubber Co., Ltd. 17-18, Edobori 1-chome Nishi-ku, Osaka 550-8661 Japan Additional name(s) & address(es) attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Nature of conveyance: <input checked="" type="checkbox"/> Assignment <input type="checkbox"/> Merger <input type="checkbox"/> Security Agreement <input type="checkbox"/> Change of Name <input type="checkbox"/> Other: Change of ownership Execution Date: November 16, 2004	

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

If this document is being filed together with a new application, the execution date of the application is:

A. Patent Application No.(s)
10/474,370 filed October 9, 2003

B. Patent No.(s)

Additional numbers attached? Yes No

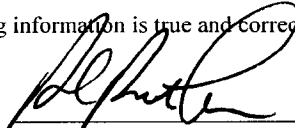
5. Name and address of party to whom correspondence concerning document should be mailed: Barry E. Bretschneider Morrison & Foerster LLP 1650 Tysons Boulevard, Suite 300 McLean, Virginia 22102	6. Total number of applications and patents involved: 1 7. Total fee (37 C.F.R. § 3.41): \$40.00 <input type="checkbox"/> Enclosed <input checked="" type="checkbox"/> Authorized to be charged to deposit account, referencing Attorney Docket 427972000300 8. Deposit account number: 03-1952
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The Commissioner is hereby authorized to charge any fees under 37 C.F.R. § 1.21 that may be required by this paper, or to credit any overpayment to Deposit Account No. 03-1952.

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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.

Name: Barry E. Bretschneider  December 22, 2004
 Registration No: 28,055 Signature Date

Total number of pages comprising cover sheet, attachments and document: 2

Mail documents to be recorded with required cover sheet information to:

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12/27/2004 01 FC:0021 METACHE 00000074 031952 10474370 40.00 DA

PATENT
REEL: 016095 FRAME: 0028

ASSIGNMENT

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Toyo Boseki Kabushiki, assignee by virtue of an assignment from the inventors submitted for recordation on October 9, 2003, of an undivided 50% of the entire right, title and interest in United States Patent Application No. 10/474,370 (hereinafter designated as the "ASSIGNOR"), hereby assigns, transfers and sets over to:

Toyo Tire & Rubber Co., Ltd.
17-18, Edobori 1-chome
Nishi-ku, Osaka 550-8661
Japan

(hereinafter designated as the "ASSIGNEE"), its successors and assigns, its entire right, title, and interest for the United States in the aforesaid Application, the said interest being the entire ownership of ASSIGNOR'S right, title and interest in any Letters Patent when granted on the aforesaid Application to be held by said ASSIGNEE, its successors, assigns or their legal representatives, to the full end of the term for which said Letters Patent may be granted, as fully and entirely as the same would have been and enjoyed by ASSIGNOR if this assignment had not been made, the Application being known by the title POLYURETHANE COMPOSITION AND POLISHING PAD.

1. The ASSIGNOR hereby agrees to sign and execute any further documents and instruments which may be necessary, lawful and proper in the prosecution of any substitute, renewal, reexamination or reissue application or in any amendments, extension, interference proceedings, or otherwise to secure the title thereto to the ASSIGNEE.

2. The ASSIGNOR hereby grants to the firm of Morrison & Foerster LLP 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 and Trademark Office for recordation of this document.

IN WITNESS WHEREOF, executed by the undersigned on the date opposite the undersigned name.

November 16, 2004
Date


Typed Name: Koichi YAMAGATA
Typed Title: Executive Vice President