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FORM PTO-1595 (modified)

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HEET

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Patent and Trademark Office

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To the Honorable Assistant Secretary and Commissioner of Patents and Trademarks: Please record the attached original document(s) copy(ies) thereof.

1. Name of conveying party(ies):

Katsura KAWABATA
Mitsuki WADA
Takashi TANAKA

Additional name(s) of conveying party(ies) attached? NO

2. Name and address of receiving party(ies):

Name: Matsushita Electric Industrial Co., Ltd.

Street Address: 1006, Oaza Kadoma, Kadoma-shi, Osaka
571-8501, Japan

3. Nature of conveyance:

 Assignment Merger
 Security Agreement Change of Name
 Other _____
Execution Date: January 14, 2005

Additional name(s) & address(es) attached? NO

112919 U.S. PTO
11/034870
011405

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)
NEW, filed January 14, 2005

B. Patent No.(s)
, issued

Additional numbers attached? NO

5. Name and address of party to whom correspondence concerning document should be mailed:

Name: WENDEROTH, LIND & PONACK, L.L.P.
Attn: Michael S. Huppert, Esq.

Street Address: 2033 K Street, N.W., Suite 800

City: Washington, State: DC ZIP: 20006-1021

6. Total number of applications and patents involved: 1

7. Total fee (37 CFR 3.41). \$40.00

 Enclosed (Check No. 66108)
Authorized to be charged to deposit account

8. Deposit account number: 23-0975

(Attach duplicate copy of this page if paying by deposit account)

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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.

Michael S. Huppert, Reg. No. 40,268 Michael S. Huppert January 14, 2005
Name of Person Signing Signature Date

Total number of pages including cover sheet: 3

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PATENT
REEL: 016177 FRAME: 0410

ASSIGNMENT

In consideration of the sum of One Dollar (\$1.00) and other good and valuable consideration paid to each of the undersigned
Katsura KAWABATA, Mitsuki WADA and Takashi TANAKA

Insert Name(s)
of Inventor(s)

Insert Name(s)
of Assignee(s)

Address

Title of
Invention

Date of
Signing
of Application

the undersigned hereby sell(s) and assign(s) to

Matsushita Electric Industrial Co., Ltd.

of 1006, Oaza Kadoma, Kadoma-shi, Osaka 571-8501, Japan

(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

IMPORT AND EXPORT EXPENSE CALCULATION APPARATUS

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

on January 14, 2005

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 January 14, 2005, Name of the Inventor Katsuro Kawabata
 Date 1/14/2005, Name of the Inventor 田中 存司
 Date 1/14/2005, Name of the Inventor 田中 存司
 Date _____, Name of the Inventor _____
 Date _____, Name of the Inventor _____
 Date _____, Name of the Inventor _____
 Date _____, Name of the Inventor _____
 Date _____, Name of the Inventor _____
 Date _____, Name of the Inventor _____
 Date _____, Name of the Inventor _____

(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 Keiko Takahashi
 Witness M. Hirano

ACKNOWLEDGMENT

 _____ } ss

This _____ day of _____, _____, 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.

 Official Signature

 Official Title

SEAL

The above application may be more particularly identified as follows:

U.S. Application Serial No. _____ Filing Date January 14, 2005
 Applicant Reference Number FP04193 Atty Docket No. 2005_0045A
 Title of Invention IMPORT AND EXPORT EXPENSE CALCULATION APPARATUS