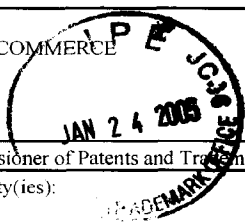


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1. Name of conveying party(ies):

Koyuru Okimoto
Yuji Yamada

Name: Sony Corporation
Internal Address: _____

Additional name(s) of conveying party(ies) attached? Yes No

3. Nature of Conveyance:

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Street Address: 7-35 Kitashinagawa 6-chome
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Execution Date: January 7, 2005

Additional name(s) & address(es) attached? Yes No

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)

10/987,685

B. Patent No.(s)

Additional numbers attached? Yes No

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

Name: Jay H. Maioli
Internal Address: Cooper & Dunham LLP

Street Address: 1185 Avenue of the Americas

City: New York State: New York ZIP: 10036

6. Total number of applications and patents involved: 1

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ASSIGNMENT

WHEREAS, I, as a below named inventor, residing at the address stated next to my name, am a sole inventor (if only one name is listed below) or a joint inventor (if plural names are listed below) of certain new and useful improvements in SOUND SIGNAL PROCESSING DEVICE AND SOUND SIGNAL PROCESSING METHOD for which application for Letters Patent of the United States of America was executed by me on the date indicated next to my name and address;

AND WHEREAS, Sony Corporation, a Japanese corporation with offices at 6-7-35 Kitashinagawa, Shinagawa-Ku, Tokyo, Japan (hereinafter reference as ASSIGNEE) are desirous of acquiring all interest in, to and under said invention, said application disclosing the invention and in, to and under any Letters Patent or similar legal protection which may be granted therefor in the United States and in any and all foreign countries;

NOW THEREFORE, in consideration of the sum of One Dollar (\$1.00), and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, I, as a sole or joint inventor as indicated below, by these presents do hereby assign, sell and transfer unto the said ASSIGNEE, its successors, assigns, and legal representatives, the entire right, title and interest in the said invention, said application, including any divisions and continuations thereof, and in and to any and all Letters Patent of the United States, and countries foreign thereto, which may be granted for said invention, and in and to any and all priority rights and/or convention rights under the International Convention for the Protection of Industrial Property, Inter-American Convention Relating to Patents, Designs and Industrial Models, and any other international agreements to which the United States of America adheres, and to any other benefits accruing or to accrue to me with respect to the filing of applications for patents or securing of patents in the United States and countries foreign thereto, and I hereby authorize and request the Commissioner of Patents to issue the said United States Letters Patent to said ASSIGNEE, as the assignee of the whole right, title and interest thereto;

And I further agree to execute all necessary or desirable and lawful future documents, including assignments in favor of ASSIGNEE or its designee, as ASSIGNEE or its successors, assigns and legal representatives may from time-to-time present to me and without further remuneration, in order to perfect title in said invention, modifications, and improvements in said invention, applications and Letters Patent of the United States and countries foreign thereof;

And I further agree to properly execute and deliver and without further remuneration, such necessary or desirable and lawful papers for application for foreign patents, for filing subdivisions of said application for patent, and or, for obtaining any reissue or reissues of any Letters Patent which may be granted for my aforesaid invention, as the ASSIGNEE thereof shall hereafter require and prepare at its own expense;

And I further agree that ASSIGNEE will, upon its request, be provided promptly with all pertinent facts and documents relating to said application, said invention and said Letters Patent and legal equivalents in foreign countries as may be known and accessible to me and will testify as to the same in any interference or litigation related thereof;

And I hereby covenant that no assignment, sale, agreement or encumbrance has been or will be made or entered into which would conflict with this assignment and sale.

And I hereby authorize and request my attorney(s) of record in this application to insert the serial number and filing date of this application in the spaces that follow: Serial Number 10/987,685, Filing Date 11/11/04

This assignment executed on the dates indicated below.

Koyuru Okimoto

Name of first or sole inventor

Execution date of U.S. Patent Application

Tokyo, Japan

Residence of first or sole inventor

Koyuru Okimoto

January 7, 2005

Signature of first or sole inventor

Date of this assignment

Yuji Yamada

Name of second inventor

Execution date of U.S. Patent Application

Tokyo, Japan

Residence of second inventor

Yuji Yamada

January 7, 2005

Signature of second inventor

Date of this assignment