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Shinya KADONO and Youji SHIBAHARA

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

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

3. Nature of conveyance:

 Assignment Merger
 Security Agreement Change of Name
 Other _____
Execution Date: February 16, 2005

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: February 16, 2005
A. Patent Application No.(s) B. Patent No.(s)

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: Charles R. Watts, 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

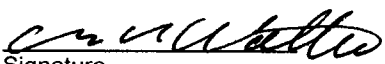
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To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.

Charles R. Watts, Reg. No. 33,142  February 23, 2005
Name of Person Signing Signature Date

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**PATENT
REEL: 016321 FRAME: 0883**

ASSIGNMENT

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

Insert Name(s)
of Inventor(s)

Insert Name(s)
of Assignee(s)

Address

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

Title of
Invention

" MOTION ESTIMATION METHOD AND MOVING PICTURE CODING METHOD "

Date of
Signing
of Application

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

on

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 February 16, 2005, Name of the Inventor Shinya Kadono

Date February 16, 2005, Name of the Inventor Yoji Shibahara

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 _____

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 Tadamasa Ima

Witness Shoichiro Nakata

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.

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 _____