**Certification of Mailing by Express Mail**

I hereby certify under 37 CFR §1.10 that this correspondence is being deposited with the United States Postal Service as Express Mail Post Office to Address: with sufficient postage on the date indicated below and is addressed to the Commissioner for Patents, Washington, DC 20231.

March 12, 2002

Signature: Maité C. Sánchez
ASSIGNMENT AND DISTRIBUTION AGREEMENT

This Assignment and Distribution Agreement (this "Agreement") is made and entered into as of September 30, 1998, by and between IDT Holdings, Inc., a Delaware corporation ("IDT"), Identicator Technology, Inc., a Delaware corporation and the wholly-owned subsidiary of IDT ("Identicator Technology"), Identicator Corporation, a Nevada corporation ("ID Corp."), and Identicator Technology, a California partnership (the "Partnership") and joint venture of ID Corp. and International Technology Concepts, Inc., a California corporation ("IT Concepts").

WHEREAS, the parties hereto desire to effect a restructuring of the Partnership into a corporate structure in which (a) IDT and Identicator Technology will own all of the assets, business and liabilities of the Partnership, (b) IT Concepts will become a shareholder of IDT in exchange for its fifty percent (50%) interest in the Partnership, (c) ID Corp. will be merged with and into Identicator Technology, and (d) the shareholders of ID Corp., other than IDT and Identicator Technology, will become shareholders of IDT.

NOW, THEREFORE, in consideration of the mutual covenants set forth herein and other good and valuable consideration, the parties hereto hereby agree as follows:

A. Distribution. Subject to the terms of this Agreement, the Partnership shall contribute, transfer, assign and deliver to each of IDT and ID Corp. as of the date of this Agreement, and IDT and ID Corp. shall accept and assume as of the date of this Agreement, fifty percent (50%) of all of the assets, business and liabilities of the Partnership.

B. Assignment of Contracts. All contracts, agreements and instruments to which the Partnership is a party and the rights, obligations and liabilities thereunder shall be assigned to, and assumed by, Identicator Technology.

C. Counterparts. This Agreement may be executed in any number of counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same instrument.
IN WITNESS WHEREOF, the parties hereto have caused this Assignment and Distribution Agreement to be duly executed and delivered effective as of the day and year first written above.

IDT HOLDINGS, INC.

Harry F. Camp
Chairman

IDENTICATOR TECHNOLOGY, INC.

Harry F. Camp
Chairman

IDENTICATOR TECHNOLOGY

Oscar Pieper
Member of the Executive Committee

IDENTICATOR CORPORATION

Harry F. Camp
Chairman