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ASSIGNMENT

WHEREAS, KAO CORPORATION of 14-10, Nihonbashi Kayaba-cho 1-chome, Chuo-ku, Tokyo 103-8210, Japan, a corporation organized and existing under the laws of the Country of Japan, is the exclusive owner, by assignment, of the application for letters patent of the United States of America Application No. 10/662,507 filed September 16, 2003, and

WHEREAS, TOYO SEIKAN KAISHA LTD. of 1-3-1 Uchisaiwaicho, Chiyoda-ku, Tokyo 100-8522, Japan, a corporation organized and existing under the laws of the Country of Japan (hereinafter referred to as "ASSIGNEE"), is desirous of acquiring an undivided 40% right, title and interest in and to said application for letters patent, the invention described therein, and in and to any and all Letters Patent that may be granted therefor in the United States and its territorial possessions;

NOW, THEREFORE, in consideration of the sum of FIVE DOLLARS (\$5.00) and other valuable consideration, the receipt of which is hereby acknowledged, KAO CORPORATION by these presents do sell, assign and transfer unto said ASSIGNEE an undivided 40% right, title and interest for the territory of the United States of America in and to the aforesaid application for letters patent, the invention described therein and in and to any and all Letters Patent which may be granted therefor and in and to any and all divisions, continuations, reissues, substitutions and renewals thereof.

KAO CORPORATION hereby authorizes and requests that the Patent Office in the United States and its territorial possessions issue any and all of said Letters Patent, when granted, jointly to said ASSIGNEE as the assignee of an undivided 40% right, title and interest, for the use and behoof of said ASSIGNEE, its successors and

REEL: 016683 FRAME: 0522

assigns, to the full end of the term for which said Letters Patent may be granted, to the extent hereby assigned.

IN TESTIMONY WHEREOF, KAO CORPORATION has caused these presents to be signed by its officer hereunto duly authorized.

By:

KAO CORPORATION

Date: August 2, 2005

Name: Dr. Rikio TSUSHIMA

Title: Corporate Associate Officer, Vice President-Global Intellectual

Property

TOYO SEIKAN KAISHA LTD.

Date: August 5th. 2005

Name: Masaki MOROTOMI

Title: General Manager, Intellectual Property

OBLON SPIVAK MCCLELLAND MAIER & NEUSTADT P.C.

ATTORNEYS AT LAW

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Serial No. 10/662,507

Patent No.

In the matter of: Kao Corporation

For: Patent Assignment

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